PENNINE CAMPHILL COMMUNITY

England & Wales · Charity number 274192

Details

Other names	THE PENNINE CAMPHILL COMMUNITY LIMITED, PENNINE COMMUNITY
Status	Registered
Legal form	Charitable company
Company number	01294923
Registered	1977-09-16
Register	View on the Charity Commission register

Contact

Address	Pennine Camphill Community Camphill Wakefield Wood Lane Chapelthorpe Wakefield
Phone	01924255281
Email	info@camphill.ac.uk
Website	www.camphill.ac.uk

Activities

Objects: 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 PRINCIPLES OF DR RUDOLPH STEINER (AS SUMMARISED IN SCHEDULE 2 TO THESE ARTICLES), PARTICULARLY (WITHOUT LIMITATION) BY THE ESTABLISHMENT AND MAINTENANCE OF INTENTIONAL 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.

Activities: Day and Residential college for students with learning difficulties and disabilities.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Animals, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Doncaster
- Essex
- Kirklees
- Leeds City
- North Yorkshire
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£3,290,877	£3,207,172	£3,525,813	91
2024-07-31	£3,061,232	£3,499,367	£3,442,108	88
2023-07-31	£4,000,775	£3,960,819	£3,880,243	83
2022-07-31	£2,616,057	£2,200,725	£3,840,287	56
2021-07-31	£2,125,748	£1,787,901	£3,424,955	56
2020-07-31	£1,603,217	£1,523,338	£3,087,108	50

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Trustees

Name	Role	Appointed
AUSTIN MCINTYRE		
Helen Smale		2025-04-17
Jane Barry		2013-11-14
MR G FRANKLIN		2012-09-07
Nicholas Dodd		2015-11-11
Richard Lunn Robinson		2025-04-17
Terry Coen		2018-11-22

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PENNINE CAMPHILL COMMUNITY

England & Wales - Charity number 274192

Accounts

REGISTERED COMPANY NUMBER: 01294923 (England and Wales)
REGISTERED CHARITY NUMBER: 274192

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

FOR

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

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FOR THE YEAR ENDED 31 JULY 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

OBJECTIVES AND ACTIVITIES

Objectives and activities

The college operates under Memorandum and Articles incorporated 19 January 1977, with amended articles adopted by special resolution dated 14 April 2011.

The charitable objects 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 principles of Dr Rudolph Steiner, particularly (without limitation) by the establishment and maintenance of intentional 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."

We aim, through our college and day services, to provide effective education and day service provision to students and graduates with complex SEND needs. Our curriculum meets EHCP outcomes, which focuses on independence, communication, self-regulation and progression towards financial independence (such as employability) through three discrete pathways, differentiated according to need. Success within these pathways directly contributes to the charitable objects by measurably progressing students towards independence in the form of employment, further education, volunteering and other meaningful activity and/or supported living.

Each pathway draws upon a range of education resources, including labour-market oriented workshops, a new Enterprise Hub which allows students and graduates to build real-world skills by providing services to the public through a café and retail outlets, a grant-funded tree-planting initiative that is developing a environmental learning resource, an indoor and outdoor event suite, and other learning spaces throughout a 40-acre space. These resources include a small animal care area, vegetable garden and orchard, specialist pottery, multi-craft, textiles, small animal care, independent living and Maths, English and Digital Skills workshops.

The pathways are tailored to meet individual student aspiration and local labour market need, with embedded or standalone English and Maths. In many cases, where in the best interests of the students, pathways are augmented with externally accredited qualifications.

Employability is embedded into the curriculum, with meaningful work experience, internships and placements, focused on six high priority labour market needs: Environmental and Conservation, Digital, Retail, Health & Social Care / Education, Food and Manufacturing / Construction. There are also links to local day provision, further education and supported living. Our objective for all curricula is to provide skills and experience that are of value for the rest of a student's life, maximising their independence and their ability to contribute to their community through employment and volunteering. Our end goal is to provide meaningful impact to the standards, choice and independence of each student.

All students are encouraged to attend the social and leisure facilities on offer, such as fairs, festivals, concerts and drama performances.

Students attend for 36 weeks per year (full or part time), while day services operates for either 36 or 50 weeks.

2024/2025 was a continuation of the strategy of rebuilding and establishing a sustainable, high quality offer. This was the third full year of a five-year plan, which includes the following objectives:

- Revisit and agree Vision and Values
- Expand and improve Day Services to enhance independence and work-related activity
- Maintain and retain a minimum DfE financial health score of Good

- Gain Ofsted 'Good' grade by next full inspection
- Develop building and estates strategy to make effective use of every building
- Promote Health & Wellbeing throughout all our services by encouraging exercise, healthy eating, and promoting good mental health practice
- Gain Investors in People standard as a recognition of the quality of our workplace
- Retain Ofsted 'Good' grade at following full inspection

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

ACHIEVEMENTS AND PERFORMANCE
Charitable activities and performance

The next iteration of the strategic plan has focused heavily on raising quality, with four objectives for the year (three as a continuation from the previous year, and one new one to focus further on raising quality):

- Be consistently Good
- Provide an offer that stakeholders want and need
- Value and invest in our staff to make us the employer of choice
- Be exceptional in understanding and supporting neurodiversity

Ofsted visited us in March 2026 for a very positive full inspection under the new framework. This resulted in the following grades:

Inclusion	**Strong standard**
Participation and development	**Strong standard**
Leadership and Governance	**Expected standard**
Achievements	**Expected standard**
Curriculum and teaching	**Expected standard**
Safeguarding	**Standards met**

This is a very encouraging result and is equivalent to 'strong with outstanding features' under the old framework.

Comments made by Ofsted include:

'Leaders have established a highly inclusive culture. Through effective support, learners with high needs can access their curriculum, participate in sessions and thrive in the friendly, welcoming environment. In health and and fitness, learners with sensory needs benefit from tactile stimulus through soft dice, while more visual learners benefit from demonstrations and the use of Makaton. Staff provide effective communication aids to learners who are non- verbal to enable them to participate in lessons communicate with friends and make choices.'

'Leaders provide a broad range of rich opportunities to enable learners to develop confidence, independence and resilience. Learners select from an extensive enrichment and enterprise programme where they participate in activities such as health and fitness, drama and art. Learners appreciate the opportunities they have to meet with and learn from others, gain new knowledge and skills, and maintain their physical and mental health. Learners demonstrate strong personal and social responsibility by contributing towards their community through volunteering and social action projects.'

'Learners develop the skills and behaviours they need to progress successfully to adulthood. They learn to access the community safely and to cook basic meals or prepare snacks. Learners develop their social interaction skills and learn to speak to unfamiliar people. They develop the English, Maths and Digital skills they need to function successfully in every day life.'

'Learners benefit from respectful and safe learning environments where their well-being is prioritised by staff. They receive effective support from dedicated staff to help them regulate their emotions.'

'Learners complete carefully planned and meaningful external work placements that are in line with their interests and long-term career goals. Where appropriate, learners complete internal placements in the college café and shops to develop confidence and improve their communication and social interaction skills. Learners understand the importance of adhering to British values. They show respect to staff and peers and follow the rules and regulations at college. Selected learners participate in the student council and make decisions such as how to spend the money that has been raised.'

For the academic year 2024/25 (previous year in brackets):

- Overall college attendance was 92.3% (85%);
- 71% of students studying Functional Skills Maths and English achieved a pass grade (71%);
  57% of students leaving Camphill Wakefield left to a financially independent destination (e.g. employment,
- further learning such as apprenticeships, volunteering);
- 97% of students leaving Camphill Wakefield had a positive destination (66%);
- Overall retention rate was 88.5% (88%)

We developed and rolled out, in conjunction with a Corporate Social Responsibility partnership, a successful fundraising campaign that culminated in a one-off income of over £17,000 from a sponsored Yorkshire Three Peaks walk, and this knowledge is now being embedded in our ongoing practice, focusing on fundraising and events for the dual benefit of raising income against specific Capital Expenditure targets and further promoting independence outcomes by ensuring that students and graduates are involved at all points.

FINANCIAL REVIEW

Financial review

The financial statements shows net income over expenditure of £83,705 (£438,135 net expenditure over income in 2024). The result in 2024 was a one-off position, due to the need to close residential services in-year, and exacerbated by lower student numbers following the Ofsted Inadequate of 2022, which led to lower referrals for the 2022/23 and 2023/24 academic years.

Total incoming resources for the year was £3,290,877, of which £3,199,668 (97%) is from ESFA and Local Authority contracts to deliver education or care for young people with SEND, primarily to deliver EHCP outcomes which are focused on independence, communication, self-regulation and progression towards employability. As a charity, we have only recently been able to partially reclaim VAT as a result in the changes following the 2024 Budget statement which put VAT on private school fees.

An improved financial position towards the end of previous financial year allowed a substantial uplift in salary for key front-line roles, which helped staff satisfaction and retention.

FINANCIAL REVIEW

Reserves and financial health

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective stewardship of the organisation.

The Trustees have been able to draw upon strong Corporate Social Responsibility activity which will achieve many of the strategic objectives for building maintenance and refurbishment. This is an ongoing plan for five years with the end goal of providing excellent and energy efficient learning facilities for all our young people, whilst also preserving the opportunity to re-enter the residential market should economic conditions change.

The Trustees consider that the need to invest in providing a stable platform for quality education and care is an absolute priority. The Trustees recognise that the level of reserves fluctuate during periods of investment in the facilities. This risk is mitigated by an overdraft facility, which will be maintained and used to manage unanticipated cashflow needs whilst the investment takes effect. Following the one-off 23/24 loss-making position, the priority is to rebuild a free reserve, with the Trustees passing a reserves policy that will ensure the ability to manage three months of anticipated spend with an interruption of income. For the same reason, we do not currently hold investments to a significant level.

Developments and maintenance

Major projects include continuing an efficiency upgrade programme for heating and hot water across the site. This mitigated the impact of the huge increase in utility costs, along with a renegotiation of contracts at a substantially better rate.

The facilities continue to be upgraded in order to maximise the progress towards strong Ofsted grading, including improving the environment, equipment, educational resources and sensory equipment. This is now being supported by a very effective Corporate Social Responsibility programme with a consortium of large Yorkshire- and UK-based businesses from a variety of sectors.

FUTURE PLANS

We continue an upward trajectory towards consistently Good provision. This is reflected in regular positive feedback from Ofsted, ESFA and Local Authorities. As the change period closes and we move on to develop fundraising and growth strategies, indicators are that we will move towards capacity (circa 100 students and 35 day services graduates) in 2026/27 and diversification into new markets including developing our enterprise portfolio and aligned education and care markets. Whilst the current national government policy of SEND inclusivity is a risk, this has not reduced the number of referrals, as our offer is aimed at students and graduates who have struggled in previous inclusive settings.

Key strands to the quality improvement process has meant an:

- Increase in the impact of our teaching, leading to greatly increased destinations and measures of independence
- Increase of the quality and quantity of social care day services offer, including much increased diversity of relevant activities, aligned to employability, the local labour market and contribution to the community
- Extension to the employability and enterprise offer so that students are more able to move towards, or into, employment

Admissions for 2026/27 are ahead of the trajectory for last year. It is believed that this is due to improved reputation, the gain of Section 41 status, improved marketing and the inclusion on a region-wide Approved Provider framework. Therefore, early projections are that we will welcome greater numbers of students in September 2026. Day Services continues to be well received, in demand and of high quality, and has grown steadily throughout 25/26, so will continue to be a growth area for 2026/27.

Challenges for 2026/27 include an ongoing need to raise the standards of pay and the contract terms to ensure our progress in staff retention, recruitment and wellbeing continues. This has been planned for, and will come to fruition as soon as the increased number of student starters for 26/27 have been confirmed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

We welcomed two additional Trustees in the financial year, both of whom bring current and valuable corporate or education skills to the existing Trustee board. The Trustees are responsible for the overall management and control of Pennine Camphill Community Ltd., and meet six times a year. Implementation of the policies is undertaken by four committees, each chaired by a Trustee who is elected annually (Safeguarding and Care was separated to allow increased focus and scrutiny). These committees also meet three to six times a year:

- Finance and Resources
- Safeguarding
- Curriculum
- Care

All Trustees give of their time freely and no remuneration or expenses were paid in the year. No Trustee or person connected with a Trustee received any benefit or contract from Pennine Camphill Community.

Trustee recruitment is directed at filling skills shortages according to the results of regular Trustee skills audit. We target advertisements to relevant business and education leaders, as well as through the local community and parent networks. Where possible, the Trustees consider that the skills and experience of the board should include:

- Legal background
- Financial / accounting background
- Education experience
- Senior managerial, business or marketing experience
- Experience of equal opportunities and/or disability needs
- Lived experience of SEND
- Trustees that are diverse and representative of the community

Interview is undertaken through an objective, scored process with at least three Trustees. A recently developed Trustee induction programme includes safeguarding, governance and safer recruitment processes.

Key management personnel

The Trustees, Chief Executive Officer and two Departmental Heads constitute the Key Management Personnel. The Trustees give of their time freely and the pay and remuneration of the CEO is set by the Finance Committee against a pay scale, reviewed annually by the Finance and Resources Committee. A number of criteria are used in setting pay, including:

- Nature of the role and responsibilities
- Competitor salaries in the region
- The sector average salary for comparable positions
- Trends in pay

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational management

The Trustees determine the general policy of the organisation and delegate day-to-day running of the organisation to the Chief Executive Officer. The CEO, two operational heads and three support services managers form the Senior Leadership Team and oversee all education, care, pastoral and administrative functions. Day to day administration is undertaken within the policies and procedures approved by the Trustees, which provide for only significant expenditure decisions and major capital projects to be referred to the Trustees for prior approval.

The Senior Leadership Team, under delegated authority from the CEO, oversee the recruitment of all staff.

Risk management

The Trustees are responsible for overseeing the risks to the organisation. Detailed consideration of the risk are delegated to the CEO. Risks are identified, assessed and controls monitored throughout the year on a risk register, using a PRACT approach (Prevention, Reduction, Acceptance, Contingency, Transference). The main risks that are currently identified include:

- **Quality of education**. An internal audit highlighted that there is a strong upward trajectory for all departments, particularly including consistency and quality of care and support, as well as strong progress made by the infrastructure team. The progress of the quality of education has been further improved by the strongest educational practitioners spending a higher proportion of their time delivering education (in particular the Curriculum Manager and Advanced Practitioners). Our challenge for the remainder of the 2025/26 academic year is to roll out a CPD ensure that this new q uality teaching is consistently achieved in all learning environments.

- **External Market Factors.** The current government strategy is to move SEND learning into inclusive setting. This presents a possible risk, although current indicators are that the Specialist Post-16 sector will continue to play a critical role for those who continue to be unable to access mainstream settings. Therefore, the likelihood is that it will change the cohort of students who attend, with an increased focus on complex needs. We will mitigate this by continuing to focus on being excellent in understanding and supporting neurodiversity, seeking accreditation and Continuous Professional De velopment in autism practice and further developing our Therapy and Positive Behaviour Support offer.

We remain compliant with the Fundraising Regulator. More recently, we have begun to raise funds through a combination of Corporate Social Responsibility partnerships, events, grant applications and continued growth in the Enterprise portfolio.

Camphill Wakefield continues to be very proud of the enormous effort and achievement of all our students and residents, and looks forward to celebrating their successes for many years to come.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01294923 (England and Wales)

Registered Charity number

274192

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

Registered office
Pennine Camphill Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JH

Trustees
Mr A McIntyre
Mr G C Franklin
Mr N H Dodd
Mr T M Coen
Mrs J E Barry
Mr R Robinson (appointed 17.4.25)
Ms H Smale (appointed 17.4.25)

Auditors
Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Pennine Camphill Community Limited(The) for the purposes of company law) are responsible for preparing the Report of the Trustees 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- 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 auditors are aware of that information.

AUDITORS
The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:

Mr T M Coen - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PENNINE CAMPHILL COMMUNITY LIMITED(THE)

Opinion

We have audited the financial statements of Pennine Camphill Community Limited(The) (the 'charitable company') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 at 31 July 2025 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; and
- 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 Auditors' 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 in 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 in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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 on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and SORP. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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. The 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PENNINE CAMPHILL COMMUNITY LIMITED(THE)

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 auditors' 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.

Scott Mell BA FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

28 April 2026

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	**31.7.25 Total funds £**	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**20,868**	-	-	**20,868**	9,604
Charitable activities	3					
Charitable		**3,223,054**	**46,955**	**-**	**3,270,009**	3,051,628
Total		**3,243,922**	**46,955**	**-**	**3,290,877**	3,061,232
EXPENDITURE ON						
Charitable activities	4					
Charitable		**3,144,710**	**62,462**	**-**	**3,207,172**	3,499,367
NET INCOME/(EXPENDITURE)		**99,212**	**(15,507)**	**-**	**83,705**	(438,135)
RECONCILIATION OF FUNDS						
Total funds brought forward		**3,300,162**	**141,946**	**-**	**3,442,108**	3,880,243
TOTAL FUNDS CARRIED FORWARD		**3,399,374**	**126,439**	**-**	**3,525,813**	3,442,108

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	**31.7.25 Total funds £**	31.7.24 Total funds £
FIXED ASSETS						
Tangible assets	11	**4,311,497**	**126,439**	-	**4,437,936**	4,412,165
Investments	12	**1,731**	-	-	**1,731**	1,731
		4,313,228	**126,439**	-	**4,439,667**	4,413,896
CURRENT ASSETS						
Debtors	13	**121,378**	-	-	**121,378**	193,776
Assets held for resale	14	-	-	-	-	380,223
Cash at bank and in hand		**67,064**	-	-	**67,064**	14,236
		188,442	-	-	**188,442**	588,235
CREDITORS						
Amounts falling due within one year	15	**(247,436)**	-	-	**(247,436)**	(623,764)
NET CURRENT ASSETS		**(58,994)**	-	-	**(58,994)**	(35,529)
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,254,234**	**126,439**	-	**4,380,673**	4,378,367
CREDITORS						
Amounts falling due after more than one year	16	**(854,860)**	-	-	**(854,860)**	(936,259)
NET ASSETS		**3,399,374**	**126,439**	-	**3,525,813**	3,442,108
FUNDS	19					
Unrestricted funds					**3,399,374**	3,300,162
Restricted funds					**126,439**	141,946
TOTAL FUNDS					**3,525,813**	3,442,108

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 JULY 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2026 and were signed on its behalf by:

Mr T M Coen - Trustee

PENNINE CAMPHILL COMMUNITY LIMITED(THE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2025

	Notes	31.7.25 £	31.7.24 £
Cash flows from operating activities			
Cash generated from operations	1	**142,660**	(84,047)
Interest paid		**(80,943)**	(81,067)
Net cash provided by/(used in) operating activities		**61,717**	(165,114)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(42,930)**	(8,436)
Sale of tangible fixed assets		**455,753**	13,501
Net cash provided by investing activities		**412,823**	5,065
Cash flows from financing activities			
Loan repayments in year		**(76,289)**	(71,181)
Net cash used in financing activities		**(76,289)**	(71,181)
Change in cash and cash equivalents in the reporting period		**398,251**	(231,230)
Cash and cash equivalents at the beginning of the reporting period	2	**(331,187)**	(99,957)
Cash and cash equivalents at the end of the reporting period	2	**67,064**	(331,187)

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.25	31.7.24
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**83,705**	(438,135)
Adjustments for:		
Depreciation charges	**17,159**	14,744
Profit on disposal of fixed assets	**(75,532)**	(7,544)
Interest paid	**80,943**	81,067
Decrease in debtors	**72,398**	413,350
Decrease in creditors	**(36,013)**	(147,529)
Net cash provided by/(used in) operations	**142,660**	(84,047)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.7.25	31.7.24
	£	£
Cash in hand	**2,224**	14,236
Notice deposits (less than 3 months)	**64,840**	-
Overdrafts included in bank loans and overdrafts falling due within one year	-	(345,423)
Total cash and cash equivalents	**67,064**	(331,187)

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1/8/24	Cash flow	**At 31/7/25**
	£	£	**£**
Net cash			
Cash at bank and in hand	**14,236**	**52,828**	**67,064**
Bank overdraft	**(345,423)**	**345,423**	-
	(331,187)	**398,251**	**67,064**
Debt			
Debts falling due within 1 year	**(71,182)**	**(5,108)**	**(76,290)**
Debts falling due after 1 year	**(936,259)**	**81,399**	**(854,860)**
	(1,007,441)	**76,291**	**(931,150)**
Total	**(1,338,628)**	**474,542**	**(864,086)**

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Pennine Camphill Community Limited is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of college facilities for young people with learning difficulties.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern
The Trustees are required to consider whether the company can continue its operational existence for the foreseeable future, that is at least 12 months from the date of signing this report. In assessing the appropriateness of the going concern assumption, the Trustees have reviewed detailed forecasts and projections, which consider all reasonably potential scenarios and uncertainties in relation to income and funding from all sources and associated expected future outgoings.

Based on these forecasts the company can meet its liabilities as they fall due and the Trustees have concluded that is is appropriate for the financial statements to be prepared on a going concern basis.

Critical accounting judgements and key sources of estimation uncertainty
No critical accounting judgements have been in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income
All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

continued...

1. ACCOUNTING POLICIES - continued

Income

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government in respect of fees and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and is recognised when the amount can be measured reliably.

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 19.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with helping people with mental health problems, their carers and relatives. This includes both the direct costs and support costs relating to these activities.

Support costs allocation
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles - 25% on reducing balance
Computer equipment - 20% on reducing balance

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
No depreciation is provided on freehold land and buildings, as estimated residual value is considered to be in excess of its current carrying value. In addition, expenditure is incurred annually in order to maintain the economic life of the charitable company's buildings.

Assets held for resale
Assets held for resale are classified as held for resale if their carrying amount will be recovered primarily through sale rather than continuing use. The value of these assets are measured at the lower of their carrying value and fair value less costs to sell.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement (note 22).

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution plan for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

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

Loans and borrowings
Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

continued...

2. DONATIONS AND LEGACIES

	31.7.25	31.7.24
	£	£
Donations and appeals	**16,668**	344
Sundry income	**4,200**	9,260
	20,868	9,604

Income from donations and legacies was £20,868 (2024- £9,604) of which £nil (2024- £nil) was attributable to restricted and £20,868 (2024- £9,604) was attributable to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.7.25	31.7.24
		£	£
Fees	Charitable	**3,199,668**	2,935,669
Other income	Charitable	**70,341**	115,959
		3,270,009	3,051,628

Income from charitable activities was £3,270,009 (2024 - £3,051,628) of which £46,955 (2024 - £86,259) was attributable to restricted and £3,223,054 (2024 - £2,965,369) was attributable to unrestricted funds.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable	**2,329,855**	**877,317**	**3,207,172**

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable	**750,247**	**83,174**	**43,896**	**877,317**

continued...

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31.7.25	31.7.24
	Charitable	Total activities
	£	£
Wages and salaries	**679,900**	**553,593**
Social security	**70,347**	**52,530**
Bank and credit card charges	**2,231**	**6,403**
Interest payable and similar charges	**80,943**	**81,067**
Auditors' remuneration	**12,700**	**17,400**
Auditors' remuneration for non audit work	**694**	**39,187**
Legal and professional fees	**30,502**	**16,478**
	877,317	**766,658**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	**17,159**	14,743
Surplus on disposal of fixed assets	**(75,532)**	(7,544)

7. AUDITORS' REMUNERATION

	31.7.25	31.7.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**12,700**	17,400
Auditors' remuneration for non audit work	**694**	39,187

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

9. STAFF COSTS

	31.7.25	31.7.24
	£	£
Wages and salaries	**2,200,590**	2,136,753
Social security costs	**215,883**	187,205
Other pension costs	**78,410**	95,444
	2,494,883	2,419,402

The average monthly number of employees during the year was as follows:

	31.7.25	31.7.24
Administration, teaching and secretarial	**91**	88

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.7.25	31.7.24
£60,001 - £70,000	**1**	1

The total amount of employee benefits received by key management personnel is £168,873 (2024 - £197,257). The Trust considers its key management personnel compromise Chief Executive Officer and members of the Senior Management Team.

The company makes contributions into individual co-workers pension schemes. Contributions are charged to the statement of financial activities and for the year ended 31 July 2025 were £78,410 (2024: £95,444).

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Endowment fund	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	9,604	-	-	9,604
Charitable activities				
Charitable	2,965,369	86,259	-	3,051,628
Total	2,974,973	86,259	-	3,061,232
EXPENDITURE ON				
Charitable activities				
Charitable	3,499,096	271	-	3,499,367
NET INCOME/(EXPENDITURE)	(524,123)	85,988	-	(438,135)
Transfers between funds	56,026	(56,026)	-	-
Net movement in funds	(468,097)	29,962	-	(438,135)
RECONCILIATION OF FUNDS				
Total funds brought forward	3,768,259	111,984	-	3,880,243
TOTAL FUNDS CARRIED FORWARD	3,300,162	141,946	-	3,442,108

continued...

11. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 August 2024	**5,173,728**	**17,995**	**112,792**	**5,304,515**
Additions	-	**21,300**	**21,630**	**42,930**
At 31 July 2025	**5,173,728**	**39,295**	**134,422**	**5,347,445**
DEPRECIATION				
At 1 August 2024	**816,953**	**15,123**	**60,274**	**892,350**
Charge for year	-	**3,593**	**13,566**	**17,159**
At 31 July 2025	**816,953**	**18,716**	**73,840**	**909,509**
NET BOOK VALUE				
At 31 July 2025	**4,356,775**	**20,579**	**60,582**	**4,437,936**
At 31 July 2024	4,356,775	2,872	52,518	4,412,165

12. FIXED ASSET INVESTMENTS

	Unlisted investment £
MARKET VALUE	
At 1 August 2024 and 31 July 2025	**1,731**
NET BOOK VALUE	
At 31 July 2025	**1,731**
At 31 July 2024	1,731

There were no investment assets outside the UK.

Cost or valuation at 31 July 2025 is represented by:

	Unlisted investment £
Valuation in 2023	**1,731**

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade debtors	**72,817**	174,052
VAT	**21,118**	-
Prepayments and accrued income	**27,443**	19,724
	121,378	193,776

14. ASSETS HELD FOR RESALE

	31.7.25	31.7.24
	£	£
Property	**-**	380,223

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Bank loans and overdrafts (see note 17)	**76,290**	416,605
Trade creditors	**91,311**	75,076
Social security and other taxes	**47,865**	42,529
Other creditors	**14,471**	26,762
Deferred income	**-**	50,000
Accruals	**17,499**	12,792
	247,436	623,764

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.25	31.7.24
	£	£
Bank loans (see note 17)	**854,860**	936,259

17. LOANS

An analysis of the maturity of loans is given below:

	31.7.25	31.7.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	345,423
Bank loans	**76,290**	71,182
	76,290	416,605
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**228,871**	213,546

continued...

17. LOANS - continued

	31.7.25	31.7.24
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	**625,989**	722,713

18. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.25	31.7.24
	£	£
Bank overdraft	-	345,423
Bank loans	**931,150**	1,007,441
	931,150	1,352,864

The bank loan and overdraft are secured by means of a fixed and floating charge over the assets of the charitable company.

The bank loan is repayable by installments and interest is charged on normal commercial terms.

19. MOVEMENT IN FUNDS

	At 1/8/24	Net movement in funds	At 31/7/25
	£	£	£
Unrestricted funds			
General fund	**3,300,162**	**99,212**	**3,399,374**
Restricted funds			
ESFA Capital Fund	**62,838**	**(21,390)**	**41,448**
Other ESFA income	**3,581**	**-**	**3,581**
DFC Capital grant	**45,048**	**7,003**	**52,051**
Grow Back Greener Programme	**30,479**	**(1,120)**	**29,359**
	141,946	**(15,507)**	**126,439**
TOTAL FUNDS	**3,442,108**	**83,705**	**3,525,813**

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**3,243,922**	**(3,144,710)**	**99,212**
Restricted funds			
ESFA Capital Fund	**39,952**	**(61,342)**	**(21,390)**
DFC Capital grant	**7,003**	**-**	**7,003**
Grow Back Greener Programme	-	**(1,120)**	**(1,120)**
	46,955	**(62,462)**	**(15,507)**
TOTAL FUNDS	**3,290,877**	**(3,207,172)**	**83,705**

Comparatives for movement in funds

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/24 £
Unrestricted funds				
General fund	3,768,259	(524,123)	56,026	3,300,162
Restricted funds				
Restricted Funds	-	-	(56,026)	(56,026)
ESFA Capital Fund	70,946	47,918	-	118,864
Other ESFA income	3,581	-	-	3,581
DFC Capital grant	37,186	7,862	-	45,048
Mental health Training Fund	6	(6)	-	-
ASDA Foundation Grant	265	(265)	-	-
Grow Back Greener Programme	-	30,479	-	30,479
	111,984	85,988	(56,026)	141,946
TOTAL FUNDS	3,880,243	(438,135)	-	3,442,108

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,974,973	(3,499,096)	(524,123)
Restricted funds			
ESFA Capital Fund	47,918	-	47,918
DFC Capital grant	7,862	-	7,862
Mental health Training Fund	-	(6)	(6)
ASDA Foundation Grant	-	(265)	(265)
Grow Back Greener Programme	30,479	-	30,479
	86,259	(271)	85,988
TOTAL FUNDS	3,061,232	(3,499,367)	(438,135)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/25 £
Unrestricted funds				
General fund	3,768,259	(424,911)	56,026	3,399,374
Restricted funds				
Restricted Funds	-	-	(56,026)	(56,026)
ESFA Capital Fund	70,946	26,528	-	97,474
Other ESFA income	3,581	-	-	3,581
DFC Capital grant	37,186	14,865	-	52,051
Mental health Training Fund	6	(6)	-	-
ASDA Foundation Grant	265	(265)	-	-
Grow Back Greener Programme	-	29,359	-	29,359
	111,984	70,481	(56,026)	126,439
TOTAL FUNDS	3,880,243	(354,430)	-	3,525,813

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,218,895	(6,643,806)	(424,911)
Restricted funds			
ESFA Capital Fund	87,870	(61,342)	26,528
DFC Capital grant	14,865	-	14,865
Mental health Training Fund	-	(6)	(6)
ASDA Foundation Grant	-	(265)	(265)
Grow Back Greener Programme	30,479	(1,120)	29,359
	133,214	(62,733)	70,481
TOTAL FUNDS	6,352,109	(6,706,539)	(354,430)

20. OTHER FINANCIAL COMMITMENTS

There were no financial commitments as at the year end (2024: £nil).

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

22. DESCRIPTION OF FUNDS

The ESFA Capital Grant relates to monies received from the ESFA towards capital projects planned in order to maintain the fabric of the site. The balance of unspent funds received in the prior year have been carried forward to year ended 31 July 2026, with further funding being received during this financial year.

The DFC Capital Fund has been awarded to the school by the ESFA to use towards repairs and capital items required to maintain the fabric of the site.

Kirklees Council awarded the school some monies during year ended 2024 as part of the White Rose Forest, Grow Back Greener Programme. The funds are being spent on the creation of new woodland and urban tree planting. As at 31 July 2025, £29,359 remained unspent and is carried forward to the next financial year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

PENNINE CAMPHILL COMMUNITY

England & Wales - Charity number 274192

Accounts

REGISTERED COMPANY NUMBER: 01294923 (England and Wales)
REGISTERED CHARITY NUMBER: 274192

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

FOR

THE PENNINE CAMPHILL COMMUNITY LIMITED

Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 JULY 2024

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THE PENNINE CAMPHILL COMMUNITY LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

OBJECTIVES AND ACTIVITIES
Objectives and activities

The college operates under Memorandum and Articles incorporated 19 January 1977, with amended articles adopted by special resolution dated 14 April 2011.

The charitable objects 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 principles of Dr Rudolph Steiner, particularly (without limitation) by the establishment and maintenance of intentional 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."

We aim, through our college and day services, to provide effective education and day service provision to students and graduates with complex SEND needs. Our curriculum meets EHCP outcomes, which focuses on independence, communication, self-regulation and progression towards employability through three discrete pathways, differentiated according to need. Success within these pathways directly contributes to the charitable objects by measurably progressing students towards independence in the form of employment, further education, volunteering and other meaningful activity and/or supported living.

Each pathway draws upon a range of education resources, including labour-market oriented workshops, two large halls and other learning spaces throughout a 40-acre space. These resources include a small animal care area, vegetable garden and orchard, specialist pottery, multi-craft, textiles and small animal care workshops.

The pathways are tailored to meet individual student aspiration and local labour market need, with embedded or standalone English and Maths. In many cases, where in the best interests of the students, pathways are augmented with externally accredited qualifications.

Employability is embedded into the curriculum, with meaningful work experience, internships and placements, focused on six high priority labour market needs: Environmental and Conservation, Digital, Retail, Health & Social Care / Education, Food and Manufacturing / Construction. There are also links to local day provision, further education and supported living. Our objective for all curricula is to provide skills and experience that are of value for the rest of a student's life, maximising their independence and their ability to contribute to their community through employment and volunteering.

All students are encouraged to attend the social and leisure facilities on offer, such as fairs, festivals, concerts and drama performances.

Students attend for 36 weeks per year (full or part time), while day services operates for either 36 or 50 weeks. Students can also attend holiday clubs in the college holidays.

A decision to close residential services was made in 2023. This was due to a combination of factors, including inherent market risks driven by public funding constraints, staff shortages and a need to focus finite resources on the continuous improvement of our education and day service portfolio.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

2023/2024 was a continuation of the strategy of rebuilding and establishing a sustainable, high quality offer. This was the second full year of a five-year plan, which includes the following objectives:

- Revisit and agree Vision and Values
- Expand and improve Day Services to enhance independence and work-related activity
- Maintain and retain a minimum DfE financial health score of Good
- Gain Ofsted 'Good' grade by next full inspection
- Develop building and estates strategy to make effective use of every building
- Promote Health & Wellbeing throughout all our services by encouraging exercise, healthy eating, and promoting good mental health practice
- Gain Investors in People standard as a recognition of the quality of our workplace
- Retain Ofsted 'Good' grade at following full inspection

ACHIEVEMENT AND PERFORMANCE

Charitable activities and performance

The next iteration of the strategic plan has focused heavily on raising quality, with three objectives for the year:

-Be consistently Good
-Provide an offer that stakeholders want and need
-Value and invest in our staff to make us the employer of choice

Ofsted visited us in June 2024 for a very positive Monitoring Visit, resulting in 4 x measures of Reasonable Progress. Selected comments from the report included:

'Leaders have provided clear guidance, training and support for staff to improve their effectiveness when managing behaviour in line with learners' EHC plan outcomes. Teaching staff now include the therapy team when considering appropriate strategies to keep learners focused on their studies. For example, should learners return to class from lunchbreaks agitated, staff respond skilfully using the support and de-escalation techniques suggested by the therapy team. This helps avoid learners' potentially poor behaviour from escalating, ensuring that lessons continue without disruption.'

'Advanced practitioners work effectively to train staff on how to use the results of initial assessment to plan and review learning. Teachers now plan mathematics learning with high-quality and well-contextualised creative learning activities. For example, learners sell the goods that they make in craft workshops and during horticulture activities and handle money from customers, including the use of card machines. These activities help learners to consolidate their mathematical skills.'

'Parents and carers are very complimentary about the improvements made at the college, including the communication that they receive about their children's progress. Most parents are positive about the plans for their children's next steps.'

'Staff have clear plans for learners to move on to a range of destinations, including employment, further training and independent living, as they approach the end of their education at the college.'

In 2024, 65 students attended college and 24 people regularly attended day services.

For the academic year 2023/24:
- Overall college attendance was 92.3%.
- 71% of students studying Functional Skills Maths and English achieved a pass grade
- 100% of students leaving Camphill Wakefield had a positive destination
- Overall retention rate was 88.5%

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

FINANCIAL REVIEW

Financial review

The financial statements shows a net loss of £438,135 (£39,956 net gain in 2023). This is a one-off position, as a result of the need to close residential services in-year, and exacerbated by lower student numbers following the Ofsted Inadequate of 2022, which led to lower referrals for the 2022/23 and 2023/24 academic years.

Total incoming resources for the year was £3,061,232, of which £2,935,669 (96%) is from ESFA and Local Authority contracts to deliver education or care for young people with SEND, primarily to deliver EHCP outcomes which are focused on independence, communication, self-regulation and progression towards employability. As a charity, we enjoy a favourable tax position on our activities and have only recently been able to partially reclaim VAT as a result in the changes following the 2024 Budget statement which put VAT on private school fees.

Reserves and financial health

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective stewardship of the organisation.

The Trustees have been able to draw upon strong Corporate Social Responsibility activity which will achieve many of the strategic objectives for building maintenance and refurbishment. This is an ongoing plan for five years with the end goal of providing excellent and energy efficient learning facilities for all our young people, whilst also preserving the opportunity to re-enter the residential market should economic conditions change.

The Trustees consider that the need to invest in providing a stable platform for quality education and care is an absolute priority. The Trustees recognise that the level of reserves fluctuate during periods of investment in the facilities. This risk is mitigated by an overdraft facility, which will be maintained and used to manage unanticipated cashflow needs whilst the investment takes effect. Following the one-off 23/24 loss-making position, the priority is to rebuild a free reserve, with the Trustees passing a reserves policy that will ensure the ability to manage three months of anticipated spend with an interruption of income. For the same reason, we do not currently hold investments to a significant level.

Developments and maintenance

Major projects include continuing an efficiency upgrade programme for heating and hot water across the site. This mitigated the impact of the huge increase in utility costs, along with a renegotiation of contracts at a substantially better rate.

The facilities continue to be upgraded in order to maximise the progress towards Ofsted Good, including improving the environment, equipment, educational resources and sensory equipment. This is now being supported by a very effective Corporate Social Responsibility programme with a consortium of large Yorkshire- and UK-based businesses from a variety of sectors.

FUTURE PLANS

We continue an upward trajectory towards consistently Good provision. This is reflected in regular positive feedback from Ofsted, ESFA and Local Authorities. As the change period closes and we move on to develop fundraising and growth strategies, indicators are that we will move to capacity (circa 100 students and 35 day services graduates) and diversification into new markets including developing our enterprise portfolio. Whilst the current national government policy of SEND inclusivity is a risk, this has not reduced the number of referrals, as our offer is aimed at students and graduates who have struggled in previous inclusive settings.

Key strands to the quality improvement process has meant an:
- Increase in the impact of our teaching, leading to greatly increased destinations and measures of independence
- Increase of the quality and quantity of social care day services offer, including much increased diversity of relevant activities, aligned to employability, the local labour market and contribution to the community
- Extension to the employability and enterprise offer so that students are more able to move towards, or into, employment

Admissions for 2025/26 are ahead of the trajectory for last year. It is believed that this is due to improved reputation, the gain of Section 41 status, improved marketing and the inclusion on a region-wide Approved Provider framework. Therefore, early projections are that we will welcome greater numbers of students in September 2025. Day Services continues to be well received and in demand, and has grown steadily throughout 24/25, so will continue to be a growth area for 2025/26.

The cost of closing residential created a cashflow concern, which was mitigated by streamlining budgets, identifying and delivering efficiency savings and resulted in a loss-making position in 23/24. This was mitigated by releasing a building for sale, which was completed in January 2025. This has allowed the leadership team to project a return to surplus making as the 2024/25 Financial Year progresses. Challenges for 2025/26 include a need to raise the standards of pay and the contract terms to ensure our progress in staff retention, recruitment and wellbeing continues. This has been planned for, and will come to fruition as soon as the increased number of student starters for 25/26 have been confirmed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The Trustees are responsible for the overall management and control of Pennine Camphill Community Ltd., and meet six times a year. Implementation of the policies is undertaken by three committees, each chaired by a Trustee who is elected annually. These committees also meet six times a year:

- Finance and Resources
- Safeguarding and Care
- Curriculum

All Trustees give of their time freely and no remuneration or expenses were paid in the year. No Trustee or person connected with a Trustee received any benefit or contract from Pennine Camphill Community.

Trustee recruitment is directed at filling skills shortages according to the results of regular Trustee skills audit. We target advertisements to relevant business and education leaders, as well as through the local community and parent networks. Where possible, the Trustees consider that the skills and experience of the board should include:

- Legal background
- Financial / accounting background
- Education experience
- Senior managerial, business or marketing experience
- Experience of equal opportunities and/or disability needs
- Lived experience of SEND
- Trustees that are diverse and representative of the community

Interview is undertaken through an objective, scored process with at least three Trustees. A recently developed Trustee induction programme includes safeguarding, governance and safer recruitment processes.

Key management personnel

The Trustees, Chief Executive Officer and two Departmental Heads constitute the Key Management Personnel. The Trustees give of their time freely and the pay and remuneration of the CEO is set by the Finance Committee against a pay scale, reviewed annually by the Finance and Resources Committee. A number of criteria are used in setting pay, including:

- Nature of the role and responsibilities
- Competitor salaries in the region
- The sector average salary for comparable positions
- Trends in pay

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational management

The Trustees determine the general policy of the organisation and delegate day-to-day running of the organisation to the Chief Executive Officer. The CEO, two operational heads and three support services managers form the Senior Leadership Team and oversee all education, care, pastoral and administrative functions. Day to day administration is undertaken within the policies and procedures approved by the Trustees, which provide for only significant expenditure decisions and major capital projects to be referred to the Trustees for prior approval.

The Senior Leadership Team, under delegated authority from the CEO, oversee the recruitment of all staff.

Risk management

The Trustees are responsible for overseeing the risks to the organisation. Detailed consideration of the risk are delegated to the CEO. Risks are identified, assessed and controls monitored throughout the year on a risk register, using a PRACT approach (Prevention, Reduction, Acceptance, Contingency, Transference). The main risks that are currently identified include:

-Quality of education. An internal audit highlighted that there is a strong upward trajectory for all departments, particularly including consistency and quality of care and support, as well as strong progress made by the infrastructure team. The progress of the quality of education has been improved by strong performances by the middle leaders (in particular the Curriculum Manager and Advanced Practitioners), and our challenge for the remainder of the 2024/25 academic year is to ensure that this new quality teaching is consistently achieved in all learning environments

-Finance. Following a need to close the residential setting, finance and the ability to apply resource to maximise the pace of change has been limited. This has now been resolved, and the ongoing mitigation is to ensure strong reputation and quality to attract more students, which will allow us to further invest in our staff and build reserves

We remain compliant with the Fundraising Regulator. More recently, we have begun to raise funds through a combination of Corporate Social Responsibility partnerships, events, grant applications and continued growth in the Enterprise portfolio.

Camphill Wakefield continues to be very proud of the enormous effort and achievement of all our students and residents, and looks forward to celebrating their successes for many years to come.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01294923 (England and Wales)

Registered Charity number
274192

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

Registered office
Pennine Camphill Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JH

Trustees
Mr A McIntyre
Mr G C Franklin
Mr N H Dodd
Mr T Coen
Mrs J E Barry

Auditors
Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Pennine Camphill Community Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

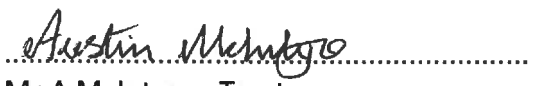
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- 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 auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 April 2025 and signed on its behalf by:



Mr A McIntyre - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

Opinion

We have audited the financial statements of The Pennine Camphill Community Limited (the 'charitable company') for the year ended 31 July 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 at 31 July 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; and
- 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 Auditors' 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 in 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 in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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 on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and SORP. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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. The 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

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 auditors' 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.

Scott Mell

Scott Mell (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

Date: 28 April 2025

THE PENNINE CAMPHILL COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted fund £	Restricted funds £	Designated fund £	**31.7.24 Total funds £**	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**9,604**	-	-	**9,604**	26,620
Charitable activities	4					
Charitable		**2,965,369**	**86,259**	-	**3,051,628**	3,974,141
Investment income	3	-	-	-	-	14
Total		**2,974,973**	**86,259**	-	**3,061,232**	4,000,775
EXPENDITURE ON						
Charitable activities	5					
Charitable		**3,499,096**	**271**	-	**3,499,367**	3,960,819
NET INCOME/(EXPENDITURE)		**(524,123)**	**85,988**	-	**(438,135)**	39,956
Transfers between funds	20	**56,026**	**(56,026)**	-	-	-
Net movement in funds		**(468,097)**	**29,962**	-	**(438,135)**	39,956
RECONCILIATION OF FUNDS						
Total funds brought forward		**3,768,259**	**111,984**	-	**3,880,243**	3,840,287
TOTAL FUNDS CARRIED FORWARD		**3,300,162**	**141,946**	-	**3,442,108**	3,880,243

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

BALANCE SHEET
31 JULY 2024

	Notes	Unrestricted fund £	Restricted funds £	Designated fund £	**31.7.24 Total funds £**	31.7.23 Total funds £
FIXED ASSETS						
Tangible assets	12	**4,270,219**	**141,946**	-	**4,412,165**	4,804,652
Investments	13	**1,731**	-	-	**1,731**	1,731
		4,271,950	**141,946**	-	**4,413,896**	4,806,383
CURRENT ASSETS						
Debtors	14	**193,776**	-	-	**193,776**	607,499
Assets held for resale	15	**380,223**	-	-	**380,223**	-
Cash in hand		**14,236**	-	-	**14,236**	123,348
		588,235	-	-	**588,235**	730,847
CREDITORS						
Amounts falling due within one year	16	**(623,764)**	-	-	**(623,764)**	(645,222)
NET CURRENT ASSETS		**(35,529)**	-	-	**(35,529)**	85,625
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,236,421**	**141,946**	-	**4,378,367**	4,892,008
CREDITORS						
Amounts falling due after more than one year	17	**(936,259)**	-	-	**(936,259)**	(1,011,765)
NET ASSETS		**3,300,162**	**141,946**	-	**3,442,108**	3,880,243
FUNDS	20					
Unrestricted funds					**3,300,162**	3,768,259
Restricted funds					**141,946**	111,984
TOTAL FUNDS					**3,442,108**	3,880,243

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 JULY 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2025 and were signed on its behalf by:

.....
Mr A McIntyre - Trustee

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2024

	Notes	31.7.24 £	31.7.23 £
Cash flows from operating activities			
Cash generated from operations	1	**(84,047)**	(134,265)
Interest paid		**(81,067)**	(73,211)
Net cash used in operating activities		**(165,114)**	(207,476)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(8,436)**	(191,454)
Sale of tangible fixed assets		**13,501**	-
Interest received		**-**	14
Net cash provided by/(used in) investing activities		**5,065**	(191,440)
Cash flows from financing activities			
Loan repayments in year		**(71,181)**	(66,857)
Net cash used in financing activities		**(71,181)**	(66,857)
Change in cash and cash equivalents in the reporting period		**(231,230)**	(465,773)
Cash and cash equivalents at the beginning of the reporting period	2	**(99,957)**	365,816
Cash and cash equivalents at the end of the reporting period	2	**(331,187)**	(99,957)

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.24	31.7.23
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(438,135)**	39,956
Adjustments for:		
Depreciation charges	**14,744**	9,901
Profit on disposal of fixed assets	**(7,544)**	-
Interest received	**-**	(14)
Interest paid	**81,067**	73,211
Loss on revaluation of assets	**-**	1,468
Decrease/(increase) in debtors	**413,350**	(540,532)
(Decrease)/increase in creditors	**(147,529)**	281,745
Net cash used in operations	**(84,047)**	(134,265)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.7.24	31.7.23
	£	£
Cash in hand	**14,236**	123,348
Overdrafts included in bank loans and overdrafts falling due within one year	**(345,423)**	(223,305)
Total cash and cash equivalents	**(331,187)**	(99,957)

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2024

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1/8/23	Cash flow	At 31/7/24
	£	£	£
Net cash			
Cash at bank and in hand	**123,348**	**(109,112)**	**14,236**
Bank overdraft	**(223,305)**	**(122,118)**	**(345,423)**
	(99,957)	**(231,230)**	**(331,187)**
Debt			
Debts falling due within 1 year	**(66,857)**	**(4,325)**	**(71,182)**
Debts falling due after 1 year	**(1,011,765)**	**75,506**	**(936,259)**
	(1,078,622)	**71,181**	**(1,007,441)**
Total	**(1,178,579)**	**(160,049)**	**(1,338,628)**

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Pennine Camphill Community Limited is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of college facilities for young people with learning difficulties.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern
The Trustees are required to consider whether the company can continue its operational existence for the foreseeable future, that is at least 12 months from the date of signing this report. In assessing the appropriateness of the going concern assumption, the Trustees have reviewed detailed forecasts and projections, which consider all reasonably potential scenarios and uncertainties in relation to income and funding from all sources and associated expected future outgoings.

Based on these forecasts the company can meet its liabilities as they fall due and the Trustees have concluded that it is appropriate for the financial statements to be prepared on a going concern basis.

Critical accounting judgements and key sources of estimation uncertainty
No critical accounting judgements have been in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

continued...

1. ACCOUNTING POLICIES - continued

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and is recognised when the amount can be measured reliably.

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 20.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with helping people with mental health problems, their carers and relatives. This includes both the direct costs and support costs relating to these activities.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles - 25% on reducing balance
Computer equipment - 20% on reducing balance

No depreciation is provided on freehold land and buildings, as estimated residual value is considered to be in excess of its current carrying value. In addition, expenditure is incurred annually in order to maintain the economic life of the charitable company's buildings.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement (note 23).

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution plan for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

continued...

1. ACCOUNTING POLICIES - continued

Loans and borrowings
Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

2. DONATIONS AND LEGACIES

	31.7.24	31.7.23
	£	£
Donations and appeals	**344**	9,600
Sundry income	**9,260**	17,020
	9,604	26,620

Income from donations and legacies was £9,604 (2023- £26,620) of which £nil (2023- £nil) was attributable to restricted and £9,604 (2023- £26,620) was attributable to unrestricted funds.

3. INVESTMENT INCOME

	31.7.24	31.7.23
	£	£
Interest receivable	**-**	14

Income from investments was £nil (2023 - £14) of which £Nil (2023 - £nil) was attributable to restricted and £nil (2023 - £14) was attributable to unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.7.24 £	31.7.23 £
Fees	Charitable	**2,935,669**	3,960,390
Other income	Charitable	**115,959**	13,751
		3,051,628	3,974,141

Income from charitable activities was £3,051,628 (2023 - £3,974,141) of which £86,259 (2023 - £64,263) was attributable to restricted and £2,965,369 (2023 - £3,909,878) was attributable to unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable	**2,732,709**	**766,658**	**3,499,367**

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable	**606,123**	**87,470**	**73,065**	**766,658**

Support costs, included in the above, are as follows:

	31.7.24 Charitable £	31.7.23 Total activities £
Wages and salaries	**553,593**	**374,654**
Social security	**52,530**	**34,791**
Bank and credit card charges	**6,403**	**4,575**
Interest payable and similar charges	**81,067**	**73,211**
Auditors' remuneration	**17,400**	**13,800**
Auditors' remuneration for non audit work	**39,187**	**15,757**
Legal and professional fees	**16,478**	**51,601**
	766,658	**568,389**

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.24	31.7.23
	£	£
Depreciation - owned assets	**14,743**	9,901
Surplus/(deficit) on disposal of fixed assets	**(7,544)**	1,468

8. AUDITORS' REMUNERATION

	31.7.24	31.7.23
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**17,400**	13,800
Auditors' remuneration for non audit work	**39,187**	15,757

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

10. STAFF COSTS

	31.7.24	31.7.23
	£	£
Wages and salaries	**2,136,753**	1,960,115
Social security costs	**187,205**	170,211
Other pension costs	**95,444**	73,174
	2,419,402	2,203,500

The average monthly number of employees during the year was as follows:

	31.7.24	31.7.23
Administration, teaching and secretarial	**88**	85

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.7.24	31.7.23
£60,001 - £70,000	**1**	1

continued...

10. STAFF COSTS - continued

The total amount of employee benefits received by key management personnel is £197,257 (2023 - £191,349). The Trust considers its key management personnel compromise Chief Executive Officer and members of the Senior Management Team.

The company makes contributions into individual co-workers pension schemes. Contributions are charged to the statement of financial activities and for the year ended 31 July 2024 were £95,444 (2023: £73,174).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Designated fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	26,620	-	-	26,620
Charitable activities				
Charitable	3,909,878	64,263	-	3,974,141
Investment income	14	-	-	14
Total	3,936,512	64,263	-	4,000,775
EXPENDITURE ON				
Charitable activities				
Charitable	3,960,819	-	-	3,960,819
NET INCOME/(EXPENDITURE)	(24,307)	64,263	-	39,956
Transfers between funds	511,118	-	(511,118)	-
Net movement in funds	486,811	64,263	(511,118)	39,956
RECONCILIATION OF FUNDS				
Total funds brought forward	3,281,448	47,721	511,118	3,840,287
TOTAL FUNDS CARRIED FORWARD	3,768,259	111,984	-	3,880,243

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 August 2023	**5,553,951**	**81,929**	**104,356**	**5,740,236**
Additions	**-**	**-**	**8,436**	**8,436**
Disposals	**-**	**(63,934)**	**-**	**(63,934)**
Reclassification	**(380,223)**	**-**	**-**	**(380,223)**
At 31 July 2024	**5,173,728**	**17,995**	**112,792**	**5,304,515**
DEPRECIATION				
At 1 August 2023	**816,953**	**71,447**	**47,184**	**935,584**
Charge for year	**-**	**1,653**	**13,090**	**14,743**
Eliminated on disposal	**-**	**(57,977)**	**-**	**(57,977)**
At 31 July 2024	**816,953**	**15,123**	**60,274**	**892,350**
NET BOOK VALUE				
At 31 July 2024	**4,356,775**	**2,872**	**52,518**	**4,412,165**
At 31 July 2023	4,736,998	10,482	57,172	4,804,652

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 August 2023 and 31 July 2024	**1,731**
NET BOOK VALUE	
At 31 July 2024	**1,731**
At 31 July 2023	1,731

There were no investment assets outside the UK.

continued...

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 July 2024 is represented by:

	Unlisted investments
	£
Valuation in 2023	1,731

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Trade debtors	174,052	586,080
Prepayments and accrued income	19,724	21,419
	193,776	607,499

15. ASSETS HELD FOR RESALE

	31.7.24	31.7.23
	£	£
Property	380,223	-

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Bank loans and overdrafts (see note 18)	416,605	290,162
Trade creditors	75,076	258,188
Social security and other taxes	42,529	52,051
Other creditors	26,762	15,574
Deferred income	50,000	-
Accruals	12,792	29,247
	623,764	645,222

continued...

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.24	31.7.23
	£	£
Bank loans (see note 18)	**936,259**	1,011,765

18. LOANS

An analysis of the maturity of loans is given below:

	31.7.24	31.7.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	**345,423**	223,305
Bank loans	**71,182**	66,857
	416,605	290,162
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**213,546**	267,428
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	**722,713**	744,337

19. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.24	31.7.23
	£	£
Bank overdrafts	**345,423**	223,305
Bank loans	**1,007,441**	1,078,622
	1,352,864	1,301,927

The bank loan and overdraft are secured by means of a fixed and floating charge over the assets of the charitable company.

The bank loan is repayable by installments and interest is charged on normal commercial terms.

continued...

20. MOVEMENT IN FUNDS

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/24 £
Unrestricted funds				
General fund	**3,768,259**	**(524,123)**	**56,026**	**3,300,162**
Restricted funds				
Restricted Funds	**-**	**-**	**(56,026)**	**(56,026)**
ESFA Capital Fund	**70,946**	**47,918**	**-**	**118,864**
Other ESFA income	**3,581**	**-**	**-**	**3,581**
DFC Capital grant	**37,186**	**7,862**	**-**	**45,048**
Mental health Training Fund	**6**	**(6)**	**-**	**-**
ASDA Foundation Grant	**265**	**(265)**	**-**	**-**
Grow Back Greener Programme	**-**	**30,479**	**-**	**30,479**
	111,984	**85,988**	**(56,026)**	**141,946**
TOTAL FUNDS	**3,880,243**	**(438,135)**	**-**	**3,442,108**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,974,973**	**(3,499,096)**	**(524,123)**
Restricted funds			
ESFA Capital Fund	**47,918**	**-**	**47,918**
DFC Capital grant	**7,862**	**-**	**7,862**
Mental health Training Fund	**-**	**(6)**	**(6)**
ASDA Foundation Grant	**-**	**(265)**	**(265)**
Grow Back Greener Programme	**30,479**	**-**	**30,479**
	86,259	**(271)**	**85,988**
TOTAL FUNDS	**3,061,232**	**(3,499,367)**	**(438,135)**

continued...

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/22 £	Net movement in funds £	Transfers between funds £	At 31/7/23 £
Unrestricted funds				
General fund	3,281,448	(24,307)	511,118	3,768,259
Restricted funds				
ESFA Capital Fund	6,683	64,263	-	70,946
Other ESFA income	3,581	-	-	3,581
DFC Capital grant	37,186	-	-	37,186
Mental health Training Fund	6	-	-	6
ASDA Foundation Grant	265	-	-	265
	47,721	64,263	-	111,984
Designated Funds	511,118	-	(511,118)	-
TOTAL FUNDS	3,840,287	39,956	-	3,880,243

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,936,512	(3,960,819)	(24,307)
Restricted funds			
ESFA Capital Fund	64,263	-	64,263
TOTAL FUNDS	4,000,775	(3,960,819)	39,956

continued...

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/22 £	Net movement in funds £	Transfers between funds £	At 31/7/24 £
Unrestricted funds				
General fund	3,281,448	(548,430)	567,144	3,300,162
Restricted funds				
Restricted Funds	-	-	(56,026)	(56,026)
ESFA Capital Fund	6,683	112,181	-	118,864
Other ESFA income	3,581	-	-	3,581
DFC Capital grant	37,186	7,862	-	45,048
Mental health Training Fund	6	(6)	-	-
ASDA Foundation Grant	265	(265)	-	-
Grow Back Greener Programme	-	30,479	-	30,479
	47,721	150,251	(56,026)	141,946
Designated Funds	511,118	-	(511,118)	-
TOTAL FUNDS	3,840,287	(398,179)	-	3,442,108

continued...

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,911,485	(7,459,915)	(548,430)
Restricted funds			
ESFA Capital Fund	112,181	-	112,181
DFC Capital grant	7,862	-	7,862
Mental health Training Fund	-	(6)	(6)
ASDA Foundation Grant	-	(265)	(265)
Grow Back Greener Programme	30,479	-	30,479
	150,522	(271)	150,251
TOTAL FUNDS	7,062,007	(7,460,186)	(398,179)

21. OTHER FINANCIAL COMMITMENTS

There were no financial commitments as at the year end (2023: £2,539).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

23. DESCRIPTION OF FUNDS

The ESFA Capital Grant relates to monies received from the ESFA towards capital projects planned in order to maintain the fabric of the site. The balance of unspent funds received in the prior year have been carried forward to year ended 31 July 2024 , with further funding being received during this financial year.

The DFC Capital Fund has been awarded to the school by the ESFA to use towards repairs and capital items required to maintain the fabric of the site.

Kirklees Council awarded the school some monies during the year as part of the White Rose Forest, Grow Back Greener Programme. The funds will be spent on the creation of new woodland and urban tree planting. As at the year end, all funds received remained unspent. Further funding is expecting to be received in the following financial year and the programme will get underway.

continued...

24. SUBSEQUENT EVENTS

Post year end, the Charity sold surplus assets for consideration of £450,000.

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and appeals	**344**	9,600
Sundry income	**9,260**	17,020
	9,604	26,620
Investment income		
Interest receivable	**-**	14
Charitable activities		
Fees	**2,935,669**	3,960,390
Other income	**115,959**	13,751
	3,051,628	3,974,141
Total incoming resources	**3,061,232**	4,000,775
EXPENDITURE		
Charitable activities		
Wages	**1,583,160**	1,585,461
Social security	**134,675**	135,420
Pensions	**95,444**	73,174
Insurance	**37,038**	38,096
Light and heat	**132,800**	157,313
ILT expenses	**93,717**	194,157
Household expenses	**34,509**	39,961
Student education and training expenses	**36,514**	119,072
Repairs and renewals	**93,323**	144,679
Office expenses	**88,684**	70,463
Student support expenses	**56,670**	120,123
Motor and travel expenses	**6,690**	12,036
Food	**19,972**	42,598
Organisational expenses	**19,204**	15,394
Carried forward	**2,432,400**	2,747,947

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	31.7.24	31.7.23
	£	£
Charitable activities		
Brought forward	**2,432,400**	2,747,947
Donations	**-**	120
HR costs	**49,251**	147,658
Rent	**570**	285
Agency staffing costs	**243,288**	485,051
Motor vehicles depreciation	**1,654**	3,494
Computer equipment depreciation	**13,090**	6,407
Loss on revaluation of fixed asset investments	**-**	1,468
Loss/(profit) on sale of tangible fixed assets	**(7,544)**	-
	2,732,709	3,392,430
Support costs		
Management		
Wages and salaries	**553,593**	374,654
Social security	**52,530**	34,791
	606,123	409,445
Finance		
Bank and credit card charges	**6,403**	4,575
Bank interest payable	**81,067**	73,211
	87,470	77,786
Governance costs		
Auditors' remuneration	**17,400**	13,800
Auditors' remuneration for non audit work	**39,187**	15,757
Legal and professional fees	**16,478**	51,601
	73,065	81,158
Total resources expended	**3,499,367**	3,960,819
Net (expenditure)/income	**(438,135)**	39,956

PENNINE CAMPHILL COMMUNITY

England & Wales - Charity number 274192

Accounts

REGISTERED COMPANY NUMBER: 01294923 (England and Wales)
REGISTERED CHARITY NUMBER: 274192

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

FOR

THE PENNINE CAMPHILL COMMUNITY LIMITED

Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 JULY 2023

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THE PENNINE CAMPHILL COMMUNITY LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

OBJECTIVES AND ACTIVITIES
Objectives and activities

The college operates under Memorandum and Articles incorporated 19 January 1977, with amended articles adopted by special resolution dated 14 April 2011.

The charitable objects 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 principles of Dr Rudolph Steiner, particularly (without limitation) by the establishment and maintenance of intentional 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."

We aim, through our college and day services, to provide effective education to students with complex SEND needs. Our curriculum meets EHCP outcomes, which focuses on independence, communication, self-regulation and progression towards employability through three discrete pathways, differentiated according to need. Success within these pathways directly contributes to the charitable objects by measurably progressing students towards independence.

Each pathway draws upon a range of education resources, including labour-market oriented workshops, two large halls and other learning spaces throughout a 40 acre space. These resources include a small animal care area, vegetable garden and orchard, specialist pottery, multi-craft, textiles and small animal care workshops.

The pathways are tailored to meet individual student aspiration and labour market need, with embedded or standalone English and Maths. In many cases, these pathways are augmented with externally accredited qualifications.

Employability is embedded into the curriculum, with meaningful work experience, internships and placements, focused on six high priority labour market needs: Environmental and Conservation, Digital, Retail, Health & Social Care / Education, Food and Manufacturing / Construction. There are also links to local day provision, further education and supported living. Our objective for all curriculum is to provide skills and experience that are of value for the rest of a student's life, maximising their independence and their ability to contribute to their community through employment and volunteering.

All students are encouraged to attend the social and leisure facilities on offer, such as fairs, festivals, concerts and drama performances.

Students attend for 36 weeks per year (full or part time), while day services operates for either 36 or 50 weeks. Students can also attend holiday clubs in the college holidays.

A decision to close residential services was made in 2023. This was due to a combination of factors, including inherent market risks driven by public funding constraints, staff shortages and a need to focus finite resources on the continuous improvement of our education and day service portfolio.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

2022/2023 was a continuation of the strategy of rebuilding and establishing a sustainable, high quality offer. This was the first full year of a five-year plan, which includes the following objectives:
- Revisit and agree Vision and Values
- Expand and improve Day Services to enhance independence and work-related activity
- Maintain and retain a minimum DfE financial health score of Good
- Gain Ofsted 'Good' grade by next full inspection
- Develop building and estates strategy to make effective use of every building
- Promote Health & Wellbeing throughout all our services by encouraging exercise, healthy eating, and promoting good mental health practice
- Gain Investors in People standard as a recognition of the quality of our workplace
- Retain Ofsted 'Good' grade at following full inspection

ACHIEVEMENT AND PERFORMANCE
Charitable activities and performance

The CEO has now been in post for just over two years and has led a root and branch redevelopment of all departments throughout the organisation, leading to a much improved Ofsted inspection in July 2023. Whilst the overall grade was still Requires Improvement, there were a large amount of positive comments, including:

"Learners benefit from a calm, caring and therapeutic learning environment. Tutors work closely with specialists, such as speech and language therapists, to provide valuable support to learners. This helps learners to overcome their anxieties and worries."

"Leaders and managers have a clear vision for their provision: to build confidence, develop independence and support achievement for their learners. Since the last inspection, in March 2022, leaders have carefully reviewed the curriculum offer. They have worked closely with tutors to develop three distinct pathways for learning and to increase the number of opportunities that learners have to develop the knowledge, skills and behaviours they need to progress successfully into adulthood."

"Leaders and managers have established a culture of safeguarding that is woven through all aspects of both education and residential life. Staff now report safeguarding concerns swiftly, using a well-constructed system that reports all incidents, including low-level concerns about learner behaviour and safeguarding concerns. These concerns are then followed up quickly by safeguarding team members, who direct concerns to external agencies as appropriate. Staff respond appropriately to emerging safeguarding risks when learners become anxious."

In 2023, 57 students attended college, 8 young people accessed residential provision (full-time or ad-hoc) and 15 people regularly attended day services or holiday club.

For the academic year 2022/23:
- Overall college attendance was 85%.
- 71% of students studying Functional Skills Maths and English achieved a pass grade
- 66% of students leaving Camphill Wakefield had a positive destination
- overall retention rate was 88%

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

FINANCIAL REVIEW
Financial review

The financial statements show net incoming resources for the year of £39,956 (£415,332 in 2022).

Total incoming resources for the year was £4,000,775, of which £3,960,390 (99%) is from ESFA and Local Authority contracts to deliver education or care for young people with SEND, primarily to deliver EHCP outcomes which are focused on independence, communication, self-regulation and progression towards employability.

As a charity, we enjoy tax exemption on our education activities. However, as an educational charity, we are unable to reclaim VAT input tax on our costs as we are exempt for VAT purposes.

Reserves and financial health

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective stewardship of the organisation.

The Trustees have approved a substantial investment programme into building maintenance and refurbishment, which will span the next three years and will provide excellent living and learning facilities for all our young people.

The Trustees consider that the need to invest in providing a stable platform for quality education and care is an absolute priority. The Trustees recognise that the level of reserves fluctuate during periods of investment in the facilities. This risk is mitigated by an overdraft facility, which will be maintained and used to manage unanticipated cashflow needs whilst the investment takes effect. Accordingly, the need to invest is currently a higher priority than formally building up a free reserve. For the same reason, we do not currently hold investments to a significant level.

Developments and maintenance

Major projects include beginning an efficiency upgrade programme for heating and hot water across the site. This mitigated the impact of the huge increase in utility costs, however this had a much increased impact on the finances in the latter half of the financial year.

The facilities continue to be upgraded in order to maximise the progress towards Ofsted Good, including improving the environment, equipment, educational resources and sensory equipment.

FUTURE PLANS

Following the instability from COVID, we are on an upward trajectory. This is reflected in regular positive feedback from Ofsted, ESFA and Local Authorities. As the change period draws to a close, it is now possible to look forward to growth and to create an exceptional environment for all current and prospective students. This is being communicated through a five year Strategic Plan, starting in 2023.

The relationship with Wakefield Riding for the Disabled has been changed, with Camphill Wakefield taking on direct control of the franchise. This will be formalised in early 2024 and aligns with the drive to raise the quality of work-based learning and providing a broad curriculum.

Key strands to the quality improvement process has meant an:
- Increase of the breadth and depth of vocational and English & Maths accreditation
- Increase of the quality social care day services offer, including very well received holiday sessions
- Two buildings that had been unused have now been refurbished and are in use
- Extension to the employability and enterprise offer so that students are more able to move towards, or into, employment, including through a hosted partnership approach with ground-breaking charities and not-for-profits

Admissions for 2024/25 are ahead of the trajectory for last year, despite an increase in competition from mainstream colleges. It is believed that the reduction in last year admissions is due to the Ofsted Inadequate grading, which is no longer in force. However there are strong indications that consultations and admissions will strengthen in the lead up to July 2024, as there are substantial shortage for SEND places nationally. Therefore, early projections are that Camphill Wakefield will operate at capacity for students for 2024/25. Day Services continues to be well received and in demand, and has grown steadily throughout 23/24, so will continue to be a growth area for 2024/25.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The Trustees are responsible for the overall management and control of Pennine Camphill Community Ltd., and meet six times a year. Implementation of the policies is undertaken by three committees, each chaired by a Trustee who is elected annually. These committees also meet six times a year:

- Finance and Resources
- Safeguarding and Care
- Curriculum

All Trustees give of their time freely and no remuneration or expenses were paid in the year. No Trustee or person connected with a Trustee received any benefit or contract from Pennine Camphill Community.

Trustee recruitment is directed at filling skills shortages according to the results of regular Trustee skills audit. We target advertisements to relevant business and education leaders, as well as through the local community and parent networks. Where possible, the Trustees consider that the skills and experience of the board should include:

- Legal background
- Financial / accounting background
- Education experience
- Senior managerial, business or marketing experience
- Experience of equal opportunities and/or disability needs
- Lived experience of SEND
- Trustees that are diverse and representative of the community

Interview is undertaken through an objective, scored process with at least three Trustees. A recently developed Trustee induction programme includes safeguarding, governance and safer recruitment processes.

Key management personnel

The Trustees, Chief Executive Officer and three Departmental Heads constitute the Key Management Personnel. The Trustees give of their time freely and the pay and remuneration of the CEO is set by the Finance Committee against a pay scale, reviewed annually by the Finance and Resources Committee. A number of criteria are used in setting pay, including:

- Nature of the roles and responsibilities
- Competitor salaries in the region
- The sector average salary for comparable positions
- Trends in pay

Developments in financial stability for 2023 allowed the Trustees to authorise a substantial pay increase in January 2023 (20% for front-line staff, reducing to 4% for senior leaders). This rebalanced a previous culture of paying less than market average and has had a significant impact on staff retention, recruitment and wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational management

The Trustees determine the general policy of the organisation and delegate day-to-day running of the organisation to the Chief Executive Officer. The CEO and three departmental heads form the Senior Leadership Team and oversee all education, care, pastoral and administrative functions. Day to day administration is undertaken within the policies and procedures approved by the Trustees, which provide for only significant expenditure decisions and major capital projects to be referred to the Trustees for prior approval.

The Senior Leadership Team, under delegated authority from the CEO, oversee the recruitment of all staff.

Risk management

The Trustees are responsible for overseeing the risks to the organisation. Detailed consideration of the risk are delegated to the CEO. Risks are identified, assessed and controls established throughout the year on a risk register, using a PRACT approach (Prevention, Reduction, Acceptance, Contingency, Transference). The main risks that are currently identified include:

- Reputation. Queries raised by CQC and Local Authority have been rapidly addressed through a transparent approach to our change management process, communicating with parents and commissioners, as well as mitigated by much stronger Ofsted grades. This has led to a strong relationship with local and central government, who have fed back positively about the strong progress that we're making as an organisation. We have also mitigated risk by investing time and money in safeguarding and health and safety processes, audits and training, recruitment policies, and wellbeing support for staff and students.

- Finance. Throughout 2023, we were able to reduce the financial risk by working with Local Authorities to ensure that no contract was loss-making, although this was offset by the need to close residential at short notice. We achieved this without impacting our previous investment in staff, infrastructure and maintenance to improve quality. However, continued financial stability is now more dependent on growing student numbers, which is dependent on quality of provision to make our service valuable for students, parents and commissioners. We therefore mitigate financial risk by continuing to raise standards, including through the recent appointment of a Head of Performance, who is driving quality assurance and continuous improvement throughout the organisation.

- Outcomes. Quality of education is increasingly measured by outcomes - objectively measurable by progress towards independence and positive destinations. We have invested in additional baselining and progress measures, data reporting tools to allow us to show progress within learning. We have also appointed a team of Advanced Practitioners to support the Curriculum Manager and Head of College to ensure that our students make substantial, measurable progress against their EHCP outcomes. We have also restructured the destinations service, to maximise the number of students that gain work placements, work experience, careers guidance, and achieve positive destinations.

During 2022/23, we registered and are compliant with the Fundraising Regulator. More recently, we have begun to raise funds through a combination of events, grant applications and a growth in enterprise.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Camphill Wakefield continues to be very proud of the enormous effort and achievement of all our students and residents, and looks forward to celebrating their successes for many years to come.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01294923 (England and Wales)

Registered Charity number
274192

Registered office
Pennine Camphill Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JH

Trustees
Mr A McIntyre
Mr G C Franklin
Mr N H Dodd
Mr T Coen
Mrs J E Barry

Auditors
Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Pennine Camphill Community Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 auditors are unaware; and
- 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 auditors are aware of that information.

AUDITORS

The auditors, Gibson Booth Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 25 April 2024 and signed on its behalf by:

Mr A McIntyre - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

Opinion

We have audited the financial statements of The Pennine Camphill Community Limited (the 'charitable company') for the year ended 31 July 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 at 31 July 2023 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; and
- 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 Auditors' 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 in 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 in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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 on the basis of 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 are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and SORP. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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. The 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

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 auditors' 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.

Scott Mell (Senior Statutory Auditor)
for and on behalf of Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

25 April 2024

THE PENNINE CAMPHILL COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**26,620**	-	-	**26,620**	6,367
Charitable activities	4					
Charitable		**3,909,878**	**64,263**	-	**3,974,141**	2,609,608
Investment income	3	**14**	-	-	**14**	82
Total		**3,936,512**	**64,263**	-	**4,000,775**	2,616,057
EXPENDITURE ON						
Charitable activities	5					
Charitable		**3,960,819**	-	-	**3,960,819**	2,200,725
NET INCOME/(EXPENDITURE)		**(24,307)**	**64,263**	-	**39,956**	415,332
Transfers between funds	19	**511,118**	-	**(511,118)**	-	-
Net movement in funds		**486,811**	**64,263**	**(511,118)**	**39,956**	415,332
RECONCILIATION OF FUNDS						
Total funds brought forward		**3,281,448**	**47,721**	**511,118**	**3,840,287**	3,424,955
TOTAL FUNDS CARRIED FORWARD		**3,768,259**	**111,984**	-	**3,880,243**	3,840,287

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2023

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	31.7.23 Total funds £	31.7.22 Total funds £
FIXED ASSETS						
Tangible assets	12	**4,804,652**	-	-	**4,804,652**	4,623,099
Investments	13	**1,731**	-	-	**1,731**	3,199
		4,806,383	-	-	**4,806,383**	4,626,298
CURRENT ASSETS						
Debtors	14	**607,499**	-	-	**607,499**	66,967
Cash at bank and in hand		**11,364**	-	-	**11,364**	365,816
		618,863	-	-	**618,863**	432,783
CREDITORS						
Amounts falling due within one year	15	**(645,222)**	**111,984**	-	**(533,238)**	(135,931)
NET CURRENT ASSETS		**(26,359)**	**111,984**	-	**85,625**	296,852
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,780,024**	**111,984**	-	**4,892,008**	4,923,150
CREDITORS						
Amounts falling due after more than one year	16	**(1,011,765)**	-	-	**(1,011,765)**	(1,082,863)
NET ASSETS		**3,768,259**	**111,984**	-	**3,880,243**	3,840,287
FUNDS	19					
Unrestricted funds					**3,768,259**	3,281,448
Restricted funds					**111,984**	47,721
Designated funds					-	511,118
TOTAL FUNDS					**3,880,243**	3,840,287

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 JULY 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2024 and were signed on its behalf by:

Mr A McIntyre - Trustee

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2023

	Notes	31.7.23 £	31.7.22 £
Cash flows from operating activities			
Cash generated from operations	1	**(134,265)**	463,324
Interest paid		**(73,211)**	(77,452)
Net cash (used in)/provided by operating activities		**(207,476)**	385,872
Cash flows from investing activities			
Purchase of tangible fixed assets		**(191,454)**	(8,329)
Sale of tangible fixed assets		**-**	39,419
Interest received		**14**	1
Net cash (used in)/provided by investing activities		**(191,440)**	31,091
Cash flows from financing activities			
Loan repayments in year		**(66,857)**	(62,616)
Net cash used in financing activities		**(66,857)**	(62,616)
Change in cash and cash equivalents in the reporting period		**(465,773)**	354,347
Cash and cash equivalents at the beginning of the reporting period	2	**365,816**	11,469
Cash and cash equivalents at the end of the reporting period	2	**(99,957)**	365,816

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.23	31.7.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**39,956**	415,332
Adjustments for:		
Depreciation charges	**9,901**	8,040
Profit on disposal of fixed assets	**-**	(1,007)
Interest received	**(14)**	(1)
Interest paid	**73,211**	77,452
Loss on revaluation of assets	**1,468**	1,440
Increase in debtors	**(540,532)**	(2,050)
Increase/(decrease) in creditors	**281,745**	(35,882)
Net cash (used in)/provided by operations	**(134,265)**	463,324

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.7.23	31.7.22
	£	£
Cash in hand	**11,364**	3,371
Notice deposits (less than 3 months)	**-**	362,445
Overdrafts included in bank loans and overdrafts falling due within one year	**(111,321)**	-
Total cash and cash equivalents	**(99,957)**	365,816

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2023

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1/8/22 £	Cash flow £	At 31/7/23 £
Net cash			
Cash at bank and in hand	365,816	(465,773)	(99,957)
	365,816	(465,773)	(99,957)
Debt			
Debts falling due within 1 year	(62,616)	(4,241)	(66,857)
Debts falling due after 1 year	(1,082,863)	71,098	(1,011,765)
	(1,145,479)	66,857	(1,078,622)
Total	(779,663)	(398,916)	(1,178,579)

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Pennine Camphill Community Limited is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of college facilities for young people with learning difficulties.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern
The Trustees are required to consider whether the company can continue its operational existence for the foreseeable future, that is at least 12 months from the date of signing this report. In assessing the appropriateness of the going concern assumption, the Trustees have reviewed detailed forecasts and projections, which consider all reasonably potential scenarios and uncertainties in relation to income and funding from all sources and associated expected future outgoings.

Based on these forecasts the company can meet its liabilities as they fall due and the Trustees have concluded that is is appropriate for the financial statements to be prepared on a going concern basis.

Critical accounting judgements and key sources of estimation uncertainty
No critical accounting judgements have been in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

continued...

1. ACCOUNTING POLICIES - continued

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and is recognised when the amount can be measured reliably.

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 19.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with helping people with mental health problems, their carers and relatives. This includes both the direct costs and support costs relating to these activities.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles - 25% on reducing balance
Computer equipment - 20% on reducing balance

No depreciation is provided on freehold land and buildings, as estimated residual value is considered to be in excess of its current carrying value. In addition, expenditure is incurred annually in order to maintain the economic life of the charitable company's buildings.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement (note 22).

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution plan for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

continued...

1. ACCOUNTING POLICIES - continued

Loans and borrowings
Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

2. DONATIONS AND LEGACIES

	31.7.23	31.7.22
	£	£
Donations and appeals	9,600	6,367
Sundry income	17,020	-
	26,620	6,367

Income from donations and legacies was £26,620 (2022- £6,367) of which £nil (2022- £1,400) was attributable to restricted and £26,620 (2022- £5,237) was attributable to unrestricted funds.

3. INVESTMENT INCOME

	31.7.23	31.7.22
	£	£
Dividends receivable	-	81
Interest receivable	14	1
	14	82

Income from investments was £14 (2022 - £82) of which £Nil (2022 - £Nil) was attributable to restricted and £14 (2022 - £82) was attributable to unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.7.23 £	31.7.22 £
Fees	Charitable	3,960,390	2,587,895
Other income	Charitable	13,751	21,713
		3,974,141	2,609,608

Income from charitable activities was £3,974,141 (2022 - £2,609,608) of which £64,263 (2022 - £51,148) was attributable to restricted and £3,909,878 (2022 - £2,558,460) was attributable to unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable	3,392,430	568,389	3,960,819

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable	409,445	77,786	81,158	568,389

Support costs, included in the above, are as follows:

	31.7.23 Charitable £	31.7.22 Total activities £
Wages and salaries	374,654	501,623
Social security	34,791	47,793
Bank and credit card charges	4,575	5,815
Interest payable and similar charges	73,211	77,452
Auditors' remuneration	13,800	12,000
Auditors' remuneration for non audit work	15,757	1,680
Legal and professional fees	51,601	19,450
	568,389	665,813

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.23	31.7.22
	£	£
Depreciation - owned assets	9,901	8,040
Deficit on disposal of fixed assets	1,468	433

8. AUDITORS' REMUNERATION

	31.7.23	31.7.22
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	13,800	12,000
Auditors' remuneration for non audit work	15,757	1,680

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

10. STAFF COSTS

	31.7.23	31.7.22
	£	£
Wages and salaries	1,960,115	1,165,597
Social security costs	170,211	92,615
Other pension costs	73,174	39,178
	2,203,500	1,297,390

The average monthly number of employees during the year was as follows:

	31.7.23	31.7.22
Administration, teaching and secretarial	85	56

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.7.23	31.7.22
£60,001 - £70,000	1	-

continued...

10. STAFF COSTS - continued

The total amount of employee benefits received by key management personnel is £191,349 (2022 - £188,795). The Trust considers its key management personnel compromise Chief Executive Officer and members of the Senior Management Team.

The company makes contributions into individual co-workers pension schemes. Contributions are charged to the statement of financial activities and for the year ended 31 July 2023 were £73,174 (2022: £39,178).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Designated fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	4,967	1,400	-	6,367
Charitable activities				
Charitable	2,558,460	51,148	-	2,609,608
Investment income	82	-	-	82
Total	2,563,509	52,548	-	2,616,057
EXPENDITURE ON				
Charitable activities				
Charitable	2,152,389	48,336	-	2,200,725
NET INCOME	411,120	4,212	-	415,332
RECONCILIATION OF FUNDS				
Total funds brought forward	2,870,328	43,509	511,118	3,424,955
TOTAL FUNDS CARRIED FORWARD	3,281,448	47,721	511,118	3,840,287

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 August 2022	**5,410,525**	**81,929**	**56,328**	**5,548,782**
Additions	**143,426**	**-**	**48,028**	**191,454**
At 31 July 2023	**5,553,951**	**81,929**	**104,356**	**5,740,236**
DEPRECIATION				
At 1 August 2022	**816,953**	**67,953**	**40,777**	**925,683**
Charge for year	**-**	**3,494**	**6,407**	**9,901**
At 31 July 2023	**816,953**	**71,447**	**47,184**	**935,584**
NET BOOK VALUE				
At 31 July 2023	**4,736,998**	**10,482**	**57,172**	**4,804,652**
At 31 July 2022	4,593,572	13,976	15,551	4,623,099

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 August 2022	**3,199**
Revaluations	**(1,468)**
At 31 July 2023	**1,731**
NET BOOK VALUE	
At 31 July 2023	**1,731**
At 31 July 2022	3,199

There were no investment assets outside the UK.

continued...

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 July 2023 is represented by:

	Unlisted Investments
	£
Valuation in 2023	1,731

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Trade debtors	586,080	59,202
Prepayments and accrued income	21,419	7,765
	607,499	66,967

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Bank loans and overdrafts (see note 17)	178,178	62,616
Trade creditors	258,188	44,887
Social security and other taxes	52,051	-
Other creditors	15,574	490
Accruals	29,247	27,938
	533,238	135,931

continued...

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.23	31.7.22
	£	£
Bank loans (see note 17)	1,011,765	1,082,863

17. LOANS

An analysis of the maturity of loans is given below:

	31.7.23	31.7.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	111,321	-
Bank loans	66,857	62,616
	178,178	62,616
Amounts falling due between two and five years:		
Bank loans - 2-5 years	267,428	250,465
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	744,337	832,398

18. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.23	31.7.22
	£	£
Bank overdrafts	111,321	-
Bank loans	1,078,622	1,145,479
	1,189,943	1,145,479

The bank loan and overdraft are secured by means of a fixed and floating charge over the assets of the charitable company.

The bank loan is repayable by installments and interest is charged on normal commercial terms.

continued...

19. MOVEMENT IN FUNDS

	At 1/8/22 £	Net movement in funds £	Transfers between funds £	At 31/7/23 £
Unrestricted funds				
General fund	**3,281,448**	**(24,307)**	**511,118**	**3,768,259**
Restricted funds				
ESFA Capital Fund	**6,683**	**64,263**	**-**	**70,946**
Other ESFA income	**3,581**	**-**	**-**	**3,581**
DFC Capital grant	**37,186**	**-**	**-**	**37,186**
Mental health Training Fund	**6**	**-**	**-**	**6**
ASDA Foundation Grant	**265**	**-**	**-**	**265**
	47,721	**64,263**	**-**	**111,984**
Designated Funds	**511,118**	**-**	**(511,118)**	**-**
TOTAL FUNDS	**3,840,287**	**39,956**	**-**	**3,880,243**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**3,936,512**	**(3,960,819)**	**(24,307)**
Restricted funds			
ESFA Capital Fund	**64,263**	**-**	**64,263**
TOTAL FUNDS	**4,000,775**	**(3,960,819)**	**39,956**

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/21 £	Net movement in funds £	At 31/7/22 £
Unrestricted funds			
General fund	2,870,328	411,120	3,281,448
Restricted funds			
LSIS PRD Fund	3,437	(3,437)	-
ESFA Capital Fund	7,018	(335)	6,683
Other ESFA income	3,581	-	3,581
DFC Capital grant	3,894	33,292	37,186
ESFA Student Financial Support Fund	25,579	(25,579)	-
Mental health Training Fund	-	6	6
ASDA Foundation Grant	-	265	265
	43,509	4,212	47,721
Designated Funds	511,118	-	511,118
TOTAL FUNDS	3,424,955	415,332	3,840,287

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,563,509	(2,152,389)	411,120
Restricted funds			
LSIS PRD Fund	-	(3,437)	(3,437)
ESFA Capital Fund	6,683	(7,018)	(335)
DFC Capital grant	33,292	-	33,292
ESFA Student Financial Support Fund	-	(25,579)	(25,579)
Thomas Baily Fund	(300)	300	-
Mental health Training Fund	1,200	(1,194)	6
ASDA Foundation Grant	500	(235)	265
ESFA Covid Support	11,173	(11,173)	-
	52,548	(48,336)	4,212
TOTAL FUNDS	2,616,057	(2,200,725)	415,332

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/21 £	Net movement in funds £	Transfers between funds £	At 31/7/23 £
Unrestricted funds				
General fund	2,870,328	386,813	511,118	3,768,259
Restricted funds				
LSIS PRD Fund	3,437	(3,437)	-	-
ESFA Capital Fund	7,018	63,928	-	70,946
Other ESFA income	3,581	-	-	3,581
DFC Capital grant	3,894	33,292	-	37,186
ESFA Student Financial Support Fund	25,579	(25,579)	-	-
Mental health Training Fund	-	6	-	6
ASDA Foundation Grant	-	265	-	265
	43,509	68,475	-	111,984
Designated Funds	511,118	-	(511,118)	-
TOTAL FUNDS	3,424,955	455,288	-	3,880,243

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,500,021	(6,113,208)	386,813
Restricted funds			
LSIS PRD Fund	-	(3,437)	(3,437)
ESFA Capital Fund	70,946	(7,018)	63,928
DFC Capital grant	33,292	-	33,292
ESFA Student Financial Support Fund	-	(25,579)	(25,579)
Thomas Baily Fund	(300)	300	-
Mental health Training Fund	1,200	(1,194)	6
ASDA Foundation Grant	500	(235)	265
ESFA Covid Support	11,173	(11,173)	-
	116,811	(48,336)	68,475
TOTAL FUNDS	6,616,832	(6,161,544)	455,288

20. OTHER FINANCIAL COMMITMENTS

Total financial commitments as at the year end are £2,539 (2022: £10,178).

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

continued...

22. DESCRIPTION OF FUNDS

The ESFA Capital Grant relates to monies received from the ESFA towards capital projects planned in order to maintain the fabric of the site. The balance of unspent funds received in the prior year have been carried forward to year ended 31 July 2023 , with further funding being received during this financial year.

The DFC Capital Fund has been awarded to the school by the ESFA to use towards repairs and capital items required to maintain the fabric of the site.

The Mental Health Training Fund monies were received during the previous year. A small amount of this fund remained unspent as at 31 July 2023.

The Designated Fund was historically set-up to cover future pension and taxation commitments of co-workers the charitable company is expected to incur. 5% of annual fees received from 1997 onwards were transferred to this fund from unrestricted funds. As of 1 August 2020 the charitable company ceased to engage co-workers and as such, the balance has been transferred from designated funds to unrestricted funds during the year. During prior years monies from unrestricted funds were transferred to a separate designated fund to use towards a one-off project to bring two buildings at Pennine Camphill Community Limited back into service. These buildings have been unused for some time due to the Covid 19 pandemic. Costs were incurred on the project in 2023 and a transfer has been made from the designated fund to cover these amounts.

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and appeals	**9,600**	6,367
Sundry income	**17,020**	-
	26,620	6,367
Investment income		
Dividends receivable	**-**	81
Interest receivable	**14**	1
	14	82
Charitable activities		
Fees	**3,960,390**	2,587,895
Other income	**13,751**	21,713
	3,974,141	2,609,608
Total incoming resources	**4,000,775**	2,616,057
EXPENDITURE		
Charitable activities		
Wages	**1,585,461**	663,974
Social security	**135,420**	44,822
Pensions	**73,174**	39,178
Insurance	**38,096**	36,272
Light and heat	**157,313**	61,586
ILT expenses	**194,157**	76,771
Household expenses	**39,961**	26,825
Student education and training expenses	**119,072**	59,180
Repairs and renewals	**144,679**	77,185
Office expenses	**70,463**	20,050
Student support expenses	**120,123**	48,870
Carried forward	**2,677,919**	1,154,713

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	31.7.23	31.7.22
	£	£
Charitable activities		
Brought forward	**2,677,919**	1,154,713
Motor and travel expenses	**12,036**	12,993
Food	**42,598**	17,160
Organisational expenses	**15,394**	21,684
Donations	**120**	1,905
HR costs	**147,658**	66,661
Rent	**285**	920
Agency staffing costs	**485,051**	212,386
East Lodge costs	**-**	38,017
Motor vehicles depreciation	**3,494**	4,659
Computer equipment depreciation	**6,407**	3,381
Loss on revaluation of fixed asset investments	**1,468**	1,440
Loss/(profit) on sale of tangible fixed assets	**-**	(1,007)
	3,392,430	1,534,912
Support costs		
Management		
Wages and salaries	**374,654**	501,623
Social security	**34,791**	47,793
	409,445	549,416
Finance		
Bank and credit card charges	**4,575**	5,815
Bank interest payable	**73,211**	77,452
	77,786	83,267
Governance costs		
Auditors' remuneration	**13,800**	12,000
Auditors' remuneration for non audit work	**15,757**	1,680
Legal and professional fees	**51,601**	19,450
	81,158	33,130
Total resources expended	**3,960,819**	2,200,725
Net income	**39,956**	415,332

This page does not form part of the statutory financial statements

PENNINE CAMPHILL COMMUNITY

England & Wales - Charity number 274192

Accounts

REGISTERED COMPANY NUMBER: 01294923 (England and Wales)
REGISTERED CHARITY NUMBER: 274192

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

FOR

THE PENNINE CAMPHILL COMMUNITY LIMITED

GibsonBooth LTD

Chartered Accountants, Business Advisers & Statutory Auditor

12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

THE PENNINE CAMPHILL COMMUNITY LIMITED

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FOR THE YEAR ENDED 31 JULY 2022

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THE PENNINE CAMPHILL COMMUNITY LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

OBJECTIVES AND ACTIVITIES
Objectives and activities

The college operates under Memorandum and Articles incorporated 19 January 1977, with amended articles adopted by special resolution dated 14 April 2011.

The charitable objects 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 principles of Dr Rudolph Steiner, particularly (without limitation) by the establishment and maintenance of intentional 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."

We aim, through our college, residential provision and day services, to provide effective education to students with complex SEND needs. Our curriculum meets EHCP outcomes, which focuses on independence, communication, self-regulation and progression towards employability. We provide three discrete pathways which allow differentiation according to need. Success within these pathways directly contributes to the charitable objects by measurably progressing students towards independence.

The education resources include various workshops, two large halls and other learning spaces, as well as a working farm with a small animal care area, vegetable garden and orchard. An education hub provides specialist pottery, woodwork, textiles and small animal care workshops.

The Pathways are tailored to meet individual student aspiration and labour market need, with embedded or standalone English and Maths. In many cases, these are externally accredited qualifications. All learning contributes to outcomes set in individual Education, Health and Care Plans (EHCPs).

Employability is embedded into the curriculum, with meaningful work experience, internships and placements. There are also links to local day provision, further education and supported living.

All students are encouraged to attend the social and leisure facilities on offer, such as fairs, festivals, concerts and drama performances.

Students can attend as a day student (full or part time) as well as residential options, including term-time or 52 week options. The residential options include a full leisure programme and there are wrap-around services available to students and non-students through our day services programme.

Following a turbulent period during COVID, our objectives focus on rebuilding and establishing a sustainable, high quality offer. The Trustees have approved a five-year plan, which includes the following objectives:
- Revisit and agree Vision and Values
- Expand and improve Day Services to enhance independence and work-related activity
- Maintain and retain a minimum DfE financial health score of Good
- Gain Ofsted 'Good' grade by next full inspection
- Retain CQC 'Good' as a minimum standard at next CQC inspection

- Configure the estate to provide three tiers of increasingly independent living: high support residential care, more independent residential care, and supported living
- Develop building and estates strategy to make effective use of every building
- Promote Health & Wellbeing throughout all our services by encouraging exercise, healthy eating, and promoting good mental health practice
- Gain Investors in People standard as a recognition of the quality of our workplace
- Retain Ofsted 'Good' grade at following full inspection

ACHIEVEMENT AND PERFORMANCE

Charitable activities and performance

The CEO has now been in post for just over twelve months and has led a root and branch redevelopment of all departments throughout the organisation, following a poor Ofsted inspection in March 2022. More recent Ofsted and Local Authority monitoring visits have shown this approach to have worked, with much improved trajectory and positive feedback.

In 2022, 68 students attended college, 13 young people accessed residential provision (full-time or ad-hoc) and 15 people regularly attended day services or holiday club.

A weakness that led to the poor Ofsted inspection in March 2022 meant that whilst many students and parents reported substantial progress towards independence, we were unable to formally quantify this progress. This shortcoming has since been addressed through a rigorous cycle of baseline assessments, with individualised targets, linked to curriculum intent and EHCP outcomes. This process has been verified as effective at recent Ofsted Monitoring Visits.

However, key achievements for 2021/22 include:
- 91% success rate for students entered in functional skills, Maths and English formal qualifications and vocational subjects such as certification in equine studies
- 1 student entered external employment
- Individual successes for all students, as evidenced through EHCP progress reviews

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

FINANCIAL REVIEW

Financial review

The financial statements show net incoming resources for the year of £415,332 (£337,847 in 2021).
Total incoming resources for the year was £2,616,057, of which £2,587,895 (99%) is from ESFA and Local Authority contracts to deliver education or care for young people with SEND, primarily to deliver EHCP outcomes which are focused on independence, communication, self-regulation and progression towards employability.

As a charity, we enjoy tax exemption on our education activities. However, as an educational charity, we are unable to reclaim VAT input tax on our costs as we are exempt for VAT purposes.

Finances have improved following a careful renegotiation with some Local Authorities so that all student support contracts are now cost-neutral, rather than loss making. However, this took until October 2022 to come into effect due to the nature of annual contracting. A strong leadership team has been built throughout the year and this has provided the resource needed to support structural change, following a disproportionately large impact from COVID, however it has only really begun to make an impact from second quarter 2023. The impact allowed a substantial pay increase in January 2023. This was focused specifically on frontline staff in order to invest in quality and continuity, as well as addressing historic anomalies.

Reserves and financial health

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective stewardship of the organisation.

The Trustees have approved a substantial investment programme into building maintenance and refurbishment, which will span the next three years and will provide excellent living and learning facilities for all our young people.

The Trustees consider that the need to invest in providing a stable platform for quality education and care is an absolute priority. The Trustees recognise that the level of reserves fluctuate during periods of investment in the facilities. This risk is mitigated by an overdraft facility, which will be maintained as an insurance policy against unanticipated cashflow needs whilst the investment takes effect. Accordingly, the need to invest is currently a higher priority than formally building up a free reserve. For the same reason, we do not currently hold investments to a significant level.

Developments and maintenance

Major projects include beginning an efficiency upgrade programme for heating and hot water across the site. There was also substantial investment in reconfiguring a residential house that had stood empty during COVID. A commercial grade kitchen was also installed to provide a selection of healthy hot food for students and staff during the day.

FUTURE PLANS

Following the instability from COVID, we are on an upward trajectory. This is reflected in regular positive feedback from Ofsted, ESFA and Local Authorities. As the change period draws to a close, it is now possible to look forward to growth and to create an exceptional environment for all current and prospective students. This is being communicated through a five year Strategic Plan, starting in 2023.

The relationship with Wakefield Riding for the Disabled has been changed, with Camphill Wakefield taking on direct control of the franchise. This will be formalised during 2023 and aligns with the drive to raise the quality of work-based learning and providing a broad curriculum.

Key strands to the quality improvement process has meant an:
- Increase of the breadth and depth of vocational and English & Maths accreditation
- Increase of the quality social care day services offer, including very well received holiday sessions
- Two buildings that had been unused have now been refurbished and are in use
- Extension to the employability and enterprise offer so that students are more able to move towards, or into, employment, including through a hosted partnership approach with ground-breaking charities and not-for-profits

Admissions for 2023/24 are slightly behind the trajectory for last year, however there have still been a steady stream of enquiries. It is believed that this is due to the Ofsted Inadequate grading.

However there are strong indications that consultations and admissions will strengthen in the lead up to July 2023, as there are substantial shortage for SEND places nationally, therefore early projections are that Camphill Wakefield will still operate at capacity for students for 2023/24 with a maintenance of residential students. Day Services continues to be well received and in demand, so this will be a growth area for 2023/24.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The Trustees are responsible for the overall management and control of Pennine Camphill Community Ltd., and meet six times a year. Implementation of the policies is undertaken by three committees, each chaired by a Trustee who is elected annually. These committees also meet six times a year:

- Finance and Resources
- Safeguarding and Care
- Curriculum

All Trustees give of their time freely and no remuneration or expenses were paid in the year. No Trustee or person connected with a Trustee received any benefit or contract from Pennine Camphill Community.

Trustee recruitment is directed at filling skills shortages according to the results of regular Trustee skills audit. We target advertisements to relevant business and education leaders, as well as through the local community and parent networks. Where possible, the Trustees consider that the skills and experience of the board should include:

- Legal background
- Financial / accounting background
- Education experience
- Senior managerial, business or marketing experience
- Experience of equal opportunities and/or disability needs
- Lived experience of SEND
- Trustees that are diverse and representative of the community

Interview is undertaken through an objective, scored process with at least three Trustees. A recently developed Trustee induction programme includes safeguarding, governance and safer recruitment processes.

Key management personnel

The Trustees, Chief Executive Officer and three Departmental Heads constitute the Key Management Personnel. The Trustees give of their time freely and the pay and remuneration of the CEO is set by the Finance Committee against a pay scale, reviewed annually by the Finance and Resources Committee. A number of criteria are used in setting pay, including:

- Nature of the roles and responsibilities
- Competitor salaries in the region
- The sector average salary for comparable positions
- Trends in pay

Recent developments in financial stability have allowed the Trustees to authorise a substantial pay increase (20% for front-line staff, reducing to 4% for senior leaders). This rebalanced a previous culture of paying less than market average.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational management

The Trustees determine the general policy of the organisation and delegate day-to-day running of the organisation to the Chief Executive Officer. The CEO and three departmental heads form the Senior Leadership Team and oversee all education, care, pastoral and administrative functions. Day to day administration is undertaken within the policies and procedures approved by the Trustees, which provide for only significant expenditure decisions and major capital projects to be referred to the Trustees for prior approval.

The Senior Leadership Team, under delegated authority from the CEO, oversee the recruitment of all staff.

Risk management

The Trustees are responsible for overseeing the risks to the organisation. Detailed consideration of the risk are delegated to the CEO. Risks are identified, assessed and controls established throughout the year on a risk register, using a PRACT approach (Prevention, Reduction, Acceptance, Contingency, Transference). The main risks that are currently identified include:

- Reputation. A negative inspection from Ofsted has been mitigated by a transparent approach to our change management process, communicating with parents and commissioners. This has led to a strong relationship with local and central government, who have fed back positively about the strong progress that we're making as an organisation, as well as positive results from subsequent Ofsted Monitoring Visits. We also mitigate risk through investment in safeguarding and health and safety processes, audits and training, recruitment policies, and wellbeing support for staff and students.
- Finance. Throughout 2022, we were able to reduce the financial risk by working with Local Authorities to ensure that no contract was loss-making. This allowed an investment in staff, infrastructure and maintenance to improve quality. However, continued financial stability is dependent on maintaining student numbers, which is dependent on quality of provision to make our service valuable for students, parents and commissioners. We therefore mitigate financial risk by continuing to raise standards, including through the recent appointment of a Head of Performance, who is driving quality assurance and continuous improvement throughout the organisation.
- Outcomes. Quality of education is increasingly measured by outcomes - objectively measurable by progress towards independence and positive destinations. We have invested in additional baselining and progress measures, data reporting tools to allow us to show progress within learning. We have also contracted with a team of Teaching, Learning and Assessment specialists to ensure that our students make substantial, measurable progress against their EHCP outcomes. We have restructured the destinations service, to maximise the number of students that gain work placements, work experience, careers guidance, and achieve positive destinations.

During 2022, we did not actively raise funds through fundraising. However, this has changed since the accounting period and we are now registered and compliant with the Fundraising Regulator.

Camphill Wakefield continues to be very proud of the enormous effort and achievement of all our students and residents, and looks forward to celebrating their successes for many years to come.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01294923 (England and Wales)

Registered Charity number
274192

Registered office
Pennine Camphill Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JH

Trustees
Mr A McIntyre
Mr G C Franklin
Mr N H Dodd
Mr T Coen
Mrs J E Barry

Auditors
Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Pennine Camphill Community Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 auditors are unaware; and
- 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 auditors are aware of that information.

AUDITORS

The auditors, Gibson Booth Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 27 April 2023 and signed on its behalf by:

Mr A McIntyre - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

Opinion

We have audited the financial statements of The Pennine Camphill Community Limited (the 'charitable company') for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 at 31 July 2022 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; and
- 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 Auditors' 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 in 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 in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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 on the basis of 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 are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and SORP. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

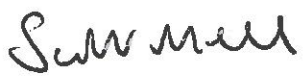
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

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 auditors' 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.



Scott Mell (Senior Statutory Auditor)
for and on behalf of Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

27 April 2023

THE PENNINE CAMPHILL COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted fund £	Restricted funds £	Designated funds £	31.7.22 Total funds £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	4,967	1,400	-	6,367	20,429
Charitable activities	4					
Charitable		2,558,460	51,148	-	2,609,608	2,105,194
Investment income	3	82	-	-	82	125
Total		2,563,509	52,548	-	2,616,057	2,125,748
EXPENDITURE ON						
Charitable activities	5					
Charitable		2,152,389	48,336	-	2,200,725	1,787,901
Total		2,152,389	48,336	-	2,200,725	1,787,901
NET INCOME		411,120	4,212	-	415,332	337,847
RECONCILIATION OF FUNDS						
Total funds brought forward		2,870,328	43,509	511,118	3,424,955	3,087,108
TOTAL FUNDS CARRIED FORWARD		3,281,448	47,721	511,118	3,840,287	3,424,955

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

BALANCE SHEET
31 JULY 2022

	Notes	Unrestricted fund £	Restricted funds £	Designated funds £	31.7.22 Total funds £	31.7.21 Total funds £
FIXED ASSETS						
Tangible assets	12	**4,282,381**	**-**	**340,718**	**4,623,099**	4,661,222
Investments	13	**3,199**	**-**	**-**	**3,199**	4,639
		4,285,580	**-**	**340,718**	**4,626,298**	4,665,861
CURRENT ASSETS						
Debtors	14	**66,967**	**-**	**-**	**66,967**	64,917
Cash at bank and in hand		**147,695**	**47,721**	**170,400**	**365,816**	11,469
		214,662	**47,721**	**170,400**	**432,783**	76,386
CREDITORS						
Amounts falling due within one year	15	**(135,931)**	**-**	**-**	**(135,931)**	(167,386)
NET CURRENT ASSETS		**78,731**	**47,721**	**170,400**	**296,852**	(91,000)
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,364,311**	**47,721**	**511,118**	**4,923,150**	4,574,861
CREDITORS						
Amounts falling due after more than one year	16	**(1,082,863)**	**-**	**-**	**(1,082,863)**	(1,149,906)
NET ASSETS		**3,281,448**	**47,721**	**511,118**	**3,840,287**	3,424,955
FUNDS	19					
Unrestricted funds					**3,281,448**	2,870,328
Restricted funds					**47,721**	43,509
Designated funds					**511,118**	511,118
TOTAL FUNDS					**3,840,287**	3,424,955

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 JULY 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2023 and were signed on its behalf by:

Mr A McIntyre - Trustee

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2022

	Notes	31.7.22 £	31.7.21 £
Cash flows from operating activities			
Cash generated from operations	1	463,324	440,359
Interest paid		(77,452)	(81,878)
Net cash provided by operating activities		385,872	358,481
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,329)	(14,832)
Sale of tangible fixed assets		39,419	-
Interest received		1	3
Net cash provided by/(used in) investing activities		31,091	(14,829)
Cash flows from financing activities			
Loan repayments in year		(62,616)	(58,190)
Net cash used in financing activities		(62,616)	(58,190)
Change in cash and cash equivalents in the reporting period		354,347	285,462
Cash and cash equivalents at the beginning of the reporting period		11,469	(273,993)
Cash and cash equivalents at the end of the reporting period		365,816	11,469

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.22 £	31.7.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	**415,332**	337,847
Adjustments for:		
Depreciation charges	**8,040**	8,993
(Profit)/loss on disposal of fixed assets	**(1,007)**	285
Interest received	**(1)**	(3)
Interest paid	**77,452**	81,878
Loss on revaluation of assets	**1,440**	120
Increase in debtors	**(2,050)**	(51,428)
(Decrease)/increase in creditors	**(35,882)**	62,667
Net cash provided by operations	**463,324**	440,359

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.8.21 £	Cash flow £	At 31.7.22 £
Net cash			
Cash at bank and in hand	**11,469**	**354,347**	**365,816**
	11,469	**354,347**	**365,816**
Debt			
Debts falling due within 1 year	**(58,190)**	**(4,426)**	**(62,616)**
Debts falling due after 1 year	**(1,149,906)**	**67,043**	**(1,082,863)**
	(1,208,096)	**62,617**	**(1,145,479)**
Total	**(1,196,627)**	**416,964**	**(779,663)**

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Pennine Camphill Community Limited is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the provision of college facilities for young people with learning difficulties.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
No critical accounting judgements have been in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income
All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

continued...

1. ACCOUNTING POLICIES - continued

Income

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and is recognised when the amount can be measured reliably.

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 20.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with helping people with mental health problems, their carers and relatives. This includes both the direct costs and support costs relating to these activities.

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles - 25% on reducing balance
Computer equipment - 20% on reducing balance

No depreciation is provided on freehold land and buildings, as estimated residual value is considered to be in excess of its current carrying value. In addition, expenditure is incurred annually in order to maintain the economic life of the charitable company's buildings.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement (note 22).

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution plan for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

continued...

1. ACCOUNTING POLICIES - continued

Loans and borrowings
Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

2. DONATIONS AND LEGACIES

	31.7.22	31.7.21
	£	£
Donations and appeals	6,367	20,429

Income from donations and legacies was £6,637 (2021- £20,459) of which £1,400 (2021- £17,365) was attributable to restricted and £5,237 (2021- £3,094) was attributable to unrestricted funds.

3. INVESTMENT INCOME

	31.7.22	31.7.21
	£	£
Dividends receivable	81	122
Interest receivable	1	3
	82	125

Income from investments was £82 (2021 - £125) of which £Nil (2021 - £Nil) was attributable to restricted and £82 (2021 - £125) was attributable to unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.7.22 £	31.7.21 £
RDA Income	Charitable	-	1,059
Fees	Charitable	2,587,895	2,059,970
Other Income	Charitable	21,713	44,165
		2,609,608	2,105,194

Income from charitable activities was £2,609,608 (2021 - £2,105,194) of which £51,148 (2021 - £5,042) was attributable to restricted and £2,558,460 (2021 - £2,100,152) was attributable to unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable	1,534,912	665,813	2,200,725

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable	549,416	83,267	33,130	665,813

continued...

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31.7.22	31.7.21
	Charitable	Total activities
	£	£
Wages and salaries	501,623	187,305
Social security	47,793	17,482
Bank and credit card charges	5,815	9,157
Interest payable and similar charges	77,452	81,878
Auditors' remuneration	12,000	12,000
Auditors' remuneration for non audit work	1,680	-
Legal and professional fees	19,450	22,382
	665,813	330,204

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.22	31.7.21
	£	£
Depreciation - owned assets	8,040	8,993
Deficit on disposal of fixed assets	433	405

8. AUDITORS' REMUNERATION

	31.7.22	31.7.21
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	12,000	12,000
Auditors' remuneration for non audit work	1,680	-

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

10. STAFF COSTS

	31.7.22	31.7.21
	£	£
Wages and salaries	1,165,597	1,028,860
Social security costs	92,615	72,690
Other pension costs	39,178	36,704
	1,297,390	1,138,254

The average monthly number of employees during the year was as follows:

	31.7.22	31.7.21
Administration, teaching and secretarial	56	56

No employees received emoluments in excess of £60,000 during 2022 and 2021.

The total amount of employee benefits received by key management personnel is £188,795 (2021 - £100,200). The Trust considers its key management personnel compromise Chief Executive Officer and members of the Senior Management Team.

The company makes contributions into individual co-workers pension schemes. Contributions are charged to the statement of financial activities and for the year ended 31 July 2022 were £39,178 (2021: £36,704).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Designated funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	(27,695)	48,124	-	20,429
Charitable activities				
Charitable	2,088,647	16,547	-	2,105,194
Investment income	125	-	-	125
Total	2,061,077	64,671	-	2,125,748

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Designated funds £	Total funds £
EXPENDITURE ON				
Raising funds				
Raising donations and legacies	-	-	-	-
	-	-	-	-
Charitable activities				
Charitable	1,732,045	55,856	-	1,787,901
Total	1,732,045	55,856	-	1,787,901
NET INCOME	329,032	8,815	-	337,847
Transfers between funds	(170,400)	-	170,400	-
Net movement in funds	158,632	8,815	170,400	337,847
RECONCILIATION OF FUNDS				
Total funds brought forward	2,711,696	34,694	340,718	3,087,108
TOTAL FUNDS CARRIED FORWARD	2,870,328	43,509	511,118	3,424,955

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold improvements £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 August 2021	**5,410,525**	**38,017**	**88,960**	**47,999**	**5,585,501**
Additions	**-**	**-**	**-**	**8,329**	**8,329**
Disposals	**-**	**(38,017)**	**(7,031)**	**-**	**(45,048)**
At 31 July 2022	**5,410,525**	**-**	**81,929**	**56,328**	**5,548,782**
DEPRECIATION					
At 1 August 2021	**816,953**	**-**	**69,931**	**37,395**	**924,279**
Charge for year	**-**	**-**	**4,658**	**3,382**	**8,040**
Eliminated on disposal	**-**	**-**	**(6,636)**	**-**	**(6,636)**
At 31 July 2022	**816,953**	**-**	**67,953**	**40,777**	**925,683**
NET BOOK VALUE					
At 31 July 2022	**4,593,572**	**-**	**13,976**	**15,551**	**4,623,099**
At 31 July 2021	4,593,572	38,017	19,029	10,604	4,661,222

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 August 2021	**4,639**
Revaluations	**(1,440)**
At 31 July 2022	**3,199**
NET BOOK VALUE	
At 31 July 2022	**3,199**
At 31 July 2021	4,639

There were no investment assets outside the UK.

continued...

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 July 2022 is represented by:

	Unlisted investments
	£
Valuation in 2022	3,199

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Trade debtors	59,202	64,917
Prepayments and accrued income	7,765	-
	66,967	64,917

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans (see note 17)	62,616	58,190
Trade creditors	44,887	47,041
Other creditors	490	49,141
Accruals	27,938	13,014
	135,931	167,386

continued...

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans (see note 18)	1,082,863	1,149,906

17. LOANS

An analysis of the maturity of loans is given below:

	31.7.22	31.7.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	62,616	58,190
Amounts falling due between two and five years:		
Bank loans - 2-5 years	250,465	232,761
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	832,398	917,145

18. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.22	31.7.21
	£	£
Bank loans	1,145,479	1,208,096

The bank loan and overdraft are secured by means of a fixed and floating charge over the assets of the charitable company.

The bank loan is repayable by installments and interest is charged on normal commercial terms.

continued...

19. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	2,870,328	411,120	3,281,448
Restricted funds			
LSIS PRD Fund	3,437	(3,437)	-
EFA Capital Fund	7,018	(335)	6,683
Other ESFA income	3,581	-	3,581
DFC Capital grant	3,894	33,292	37,186
EFA Student Financial Support Fund	25,579	(25,579)	-
Mental health Training Fund	-	6	6
ASDA Foundation Grant	-	265	265
	43,509	4,212	47,721
Designated Funds	511,118	-	511,118
TOTAL FUNDS	3,424,955	415,332	3,840,287

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,563,509**	**(2,152,389)**	**411,120**
Restricted funds			
LSIS PRD Fund	**-**	**(3,437)**	**(3,437)**
EFA Capital Fund	**6,683**	**(7,018)**	**(335)**
DFC Capital grant	**33,292**	**-**	**33,292**
EFA Student Financial Support Fund	**-**	**(25,579)**	**(25,579)**
Thomas Baily Fund	**(300)**	**300**	**-**
Mental health Training Fund	**1,200**	**(1,194)**	**6**
ASDA Foundation Grant	**500**	**(235)**	**265**
ESFA Covid Support	**11,173**	**(11,173)**	**-**
	52,548	**(48,336)**	**4,212**
TOTAL FUNDS	**2,616,057**	**(2,200,725)**	**415,332**

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General fund	2,711,696	329,032	(170,400)	2,870,328
Restricted funds				
LSIS PRD Fund	3,437	-	-	3,437
EFA Capital Fund	6,019	999	-	7,018
Other ESFA income	-	3,581	-	3,581
DFC Capital grant	-	3,894	-	3,894
EFA Student Financial Support Fund	21,751	3,828	-	25,579
Thomas Baily Fund	3,487	(3,487)	-	-
	34,694	8,815	-	43,509
Designated Funds	340,718	-	170,400	511,118
TOTAL FUNDS	3,087,108	337,847	-	3,424,955

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,061,077	(1,732,045)	329,032
Restricted funds			
Covid-19	15,900	(15,900)	-
EFA Capital Fund	22,719	(21,720)	999
Other ESFA income	3,581	-	3,581
DFC Capital grant	5,924	(2,030)	3,894
Tuition Fund	11,400	(11,400)	-
EFA Student Financial Support Fund	5,147	(1,319)	3,828
Thomas Baily Fund	-	(3,487)	(3,487)
	64,671	(55,856)	8,815
TOTAL FUNDS	2,125,748	(1,787,901)	337,847

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	2,711,696	740,152	(170,400)	3,281,448
Restricted funds				
LSIS PRD Fund	3,437	(3,437)	-	-
EFA Capital Fund	6,019	664	-	6,683
Other ESFA income	-	3,581	-	3,581
DFC Capital grant	-	37,186	-	37,186
EFA Student Financial Support Fund	21,751	(21,751)	-	-
Thomas Baily Fund	3,487	(3,487)	-	-
Mental health Training Fund	-	6	-	6
ASDA Foundation Grant	-	265	-	265
	34,694	13,027	-	47,721
Designated Funds	340,718	-	170,400	511,118
TOTAL FUNDS	3,087,108	753,179	-	3,840,287

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,624,586	(3,884,434)	740,152
Restricted funds			
Covid-19	15,900	(15,900)	-
LSIS PRD Fund	-	(3,437)	(3,437)
EFA Capital Fund	29,402	(28,738)	664
Other ESFA income	3,581	-	3,581
DFC Capital grant	39,216	(2,030)	37,186
Tuition Fund	11,400	(11,400)	-
EFA Student Financial Support Fund	5,147	(26,898)	(21,751)
Thomas Bally Fund	(300)	(3,187)	(3,487)
Mental health Training Fund	1,200	(1,194)	6
ASDA Foundation Grant	500	(235)	265
ESFA Covid Support	11,173	(11,173)	-
	117,219	(104,192)	13,027
TOTAL FUNDS	4,741,805	(3,988,626)	753,179

20. OTHER FINANCIAL COMMITMENTS

Total financial commitments as at the year end are £10,178 (2021: £nil).

continued...

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

22. DESCRIPTION OF FUNDS

The LSAT PRD fund is a project provided to develop the skills and self-confidence of young people in the district who are not currently in education, employment or training. The funds have been fully spent during the financial year.

The EFF Capital Grant relates to monies received from the EFF towards capital projects planned in order to maintain the fabric of the site. The funds received in the prior year have been fully spent, with further funding being received during this financial year. The funding was spent on repairs to the site.

The EFF Student Financial Support Fund monies are used to pay eligible claims from vulnerable students. The funds have been fully during the financial year on student support expenses.

The Thomas Bailey Fund provided monies for the development and delivery of the college's own supported internship programme. The funds have been fully spent during the financial year.

The DFC Capital Fund has been awarded to the school to use towards repairs and capital items required to maintain the fabric of the site.

The Mental Health Training Fund monies were received during the year, and have been spent on providing a member of staff with a mental health leadership certificate. A small amount of this fund remained unspent at the year end.

The ASDA Foundations Grant was awarded to the charity so they can provide an end of year celebration for the pupils who missed out during covid. Part of this fund was spent by the end of the financial year on supplies for the event, which was post year end.

The ESFA Covid Support grant was received during the year in order to support schools and colleges with additional costs that they have incurred in order to provide on-site Covid testing, in line with the departmental testing policy. The funds have been fully spent during the financial year.

The Designated Fund was historically set-up to cover future pension and taxation commitments of co-workers the charitable company is expected to incur. 5% of annual fees received from 1997 onwards have been transferred to this fund from unrestricted funds. As of 1 August 2020 the charitable company ceased to engage co-workers and the Trustees are considering the uses of this fund in the future. During the prior year monies from unrestricted funds were transferred to a separate designated fund to use towards a one-off project to bring two buildings at Pennine Camphill Community Limited back into service. These buildings have been unused for some time due to the Covid 19 pandemic and are currently not habitable. The amount of the transfer was £170,400.

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	31.7.22 £	31.7.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and appeals	**6,367**	20,429
Investment income		
Dividends receivable	**81**	122
Interest receivable	**1**	3
	82	125
Charitable activities		
RDA income	**-**	1,059
Fees	**2,587,895**	2,059,970
Other income	**21,713**	44,165
	2,609,608	2,105,194
Total incoming resources	**2,616,057**	2,125,748
EXPENDITURE		
Charitable activities		
Wages	**663,974**	841,555
Social security	**44,822**	55,208
Pensions	**39,178**	36,704
Insurance	**36,272**	29,116
Light and heat	**61,586**	68,658
ILT expenses	**76,771**	67,316
Household expenses	**26,825**	28,027
Student education and training expenses	**59,180**	49,608
Repairs and renewals	**77,185**	119,316
Office expenses	**20,050**	20,145
Student support expenses	**48,870**	8,884
Motor and travel expenses	**12,993**	12,846
Food	**17,160**	15,514
Carried forward	**1,184,866**	1,352,897

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	31.7.22 £	31.7.21 £
Charitable activities		
Brought forward	1,184,866	1,352,897
Organisational expenses	21,684	11,595
Donations	1,905	-
HR costs	66,661	23,028
Rent	920	3,120
Bad debts	-	6,277
Agency staffing costs	212,386	51,382
East Lodge costs	38,017	-
Motor vehicles depreciation	4,659	6,343
Computer equipment depreciation	3,381	2,650
Loss on revaluation of fixed asset investments	1,440	120
Loss/(profit) on sale of tangible fixed assets	(1,007)	285
	1,534,912	1,457,697
Support costs		
Management		
Wages and salaries	501,623	187,305
Social security	47,793	17,482
	549,416	204,787
Finance		
Bank and credit card charges	5,815	9,157
Bank interest payable	77,452	81,878
	83,267	91,035
Governance costs		
Auditors' remuneration	12,000	12,000
Auditors' remuneration for non audit work	1,680	-
Legal and professional fees	19,450	22,382
	33,130	34,382
Total resources expended	2,200,725	1,787,901
Net income	415,332	337,847

This page does not form part of the statutory financial statements

PENNINE CAMPHILL COMMUNITY

England & Wales - Charity number 274192

Accounts

REGISTERED COMPANY NUMBER: 01294923 (England and Wales)
REGISTERED CHARITY NUMBER: 274192

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021 FOR

THE PENNINE CAMPHILL COMMUNITY LIMITED

Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

THE PENNINE CAMPHILL COMMUNITY LIMITED

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FOR THE YEAR ENDED 31 JULY 2021

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THE PENNINE CAMPHILL COMMUNITY LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the charitable company is to provide education and care of young people who have learning difficulties and disabilities.

The charitable company enables and supports provision of care and learning opportunities for school leavers who have a learning disability and delivers access to further and continuing education.

The college offers Skills for Work and Life courses. These are individual learning plans based on aspirations of the young people who come to Pennine. This is underpinned by the 2014 Special Education and Needs (SEND) Code of Practice (latest amendment 2020), produced by the Department for Education and Department of Health and Social Care. Four key elements to the Skills for Work and Life are guided by Preparing for Adulthood (PFA), through:

1. Employment
2. Independent Living
3. Community Inclusion
4. Health

On site are residential houses, various workshops, two large halls and other learning spaces, including a working farm with a small animal care area, vegetable garden and orchard. A modern teaching block houses various craft workshops.

Students have a study programme that builds on their personal aspirations, including taking English and Maths skills further, and choosing external awards to support their progression routes. The study programmes have a focus on farming, gardening, retail options, creative crafts, hospitality and catering. All learning contributes to outcomes set in individual Education, Health and Care Plans (EHCPs).

Employability is embedded into the curriculum, with meaningful work experience, internships and placements. There are also links to local day provision, further education and supported living.

All students are encouraged to attend the social and leisure facilities on offer, such as parties, festivals, concerts and drama.

Students can attend as a day student (full or part time) as well as residential options, including term-time or 52 week options. The residential options include a full leisure programme and there are wrap-around day services available to students and non-students through our day social care programme.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

ACHIEVEMENT AND PERFORMANCE
Charitable activities and performance

6 residential and 53 day learner places were provided during this accounting period. Of these 5 residential and 46 day places were Students funded by Education Funding agency payments with Local Authority top ups and 8 places (4 part time, 3 full time day and 1 residential) and were offered for post college Adult Learners. All adult learner places were funded by a mix of Local Authority social care payments and personal budgets.

The year saw the programme of supported internships continue and develop following the disruptions caused by the Covid pandemic, with the majority of our placements being based onsite. This has been a challenge, but the College continued to develop its outreach and networking with schools, specialist colleges and forging links within the local community in anticipation of an improvement in accessibility to external work experience. This will allow us to build on our previous good transition arrangements for students both in to and out of Pennine with external learning opportunities for work and independence skills.

In line with changes to commissioning places, the College now contracts with nine Local Authorities. Work with nearby authorities has been mostly maintained over the last year and there continues to be good working relationships with Rotherham, Barnsley and Kirklees and well developed local offer presence in Wakefield. Bradford and Calderdale have begun to commission again, and Leeds is a new commissioning authority.

The college operating costs were financed by learner fees through different sources including the Education Skills Funding Agency, Health and Social Service Departments and contributions from the students' personal budgets.

The college meets its revenue expenses and maintained repayments against a long-term bank loan which financed capital development costs. The Bank also provides an overdraft facility to cover cash flow shortfalls.

The company generated a surplus on ordinary activities of £337,847 during the 12 months of this accounting period. This is compared with a surplus of £79,879 generated in the 12 months ended 31 July 2020. At 31 July 2021 the company has a healthy balance sheet with net assets of £3,424,955.

The Charity was impacted by the initial lockdown phase of the Covid-19 pandemic and measures were taken to protect income and reduce expenditure. There are more details later in this report. At all times the site remained open and had a successful Covid secure restart in early June 2020 with a limited programme. The college returned to a full on-site provision in September 2020.

The Directors consider that satisfactory financial controls are in place. The company is well placed and resourced to continue providing its services into the foreseeable future.

FINANCIAL REVIEW

Reserves policy

The company will set priorities directing revenue surpluses to reducing its bank loan. This is to develop a reserve of working capital that will generate up to four months of the previous year's average running costs.

At the year end the company has no free reserves.

FUTURE PLANS

The Principal, William Taylor, retired in August 2021, after 35 years of dedicated service to the Pennine Community, having made a tremendous contribution to the life and success of the Community and its many residents and students. An interim Principal / CEO, with vast experience of leading and supporting SEND FE colleges provided a continuity of leadership, leading to the permanent appointment of a new CEO in January 2022.

The new CEO has led a thorough audit of the quality and scope of provision as part of a wider Trustee Strategic Review. There is substantial good practice, and feedback shows that students and residents value their time at Camphill Wakefield. The team has also identified opportunities to improve the depth and breadth of learning, residential facilities, the range of qualifications offered, as well as increased social care day services. The delivery of the points found in the Strategic Review will be implemented throughout 2022 and is already showing good returns.

Exciting new local and national partnerships are being developed to further extend the range and quality of learning opportunities, including augmenting supported routes to employment and other destinations. A partnership with Wakefield MDC, while continuing, was not progressed due to the COVID pandemic and will continue to remain under review into the next financial year.

The relationship with Wakefield Riding for the Disabled is being formalised during 2022 to raise quality of learning, collaboration and transition all services to a more sustainable format.
This strategy has also been mindful of maximising the diversity of funding sources, which in turn mitigates Camphill Wakefield's reliance of any single funder.

Key strands to the Strategy have included:

- Increasing the breadth and depth of vocational and English & Maths accreditation;
- Increasing the social care day services offer, including holiday and wrap-around sessions;
- Refurbishing buildings to welcome more residential students back to the campus;
- Extending the employability and enterprise offer so that students are more able to move towards, or into, employment.

Admissions for 2022/23 are above the trajectory for last year, with regular enquiries for residential and social care places. Early projections are that Camphill Wakefield will operate at capacity for students, residents and day services for 2022/23.

FUTURE PLANS – CONTINUED

The Trustees' Strategic Review included a fundamental review of the land use and focus. In June 2020, a social farmer was appointed to take the land use into a more formal Social Farming approach. This will maintain the many learning opportunities that exist, but build on local non-profit connections around nutrition and the value of land activities, as well as developing a volunteer base and the therapeutic aspects of land work. The continuing COVID precautions have delayed the full impact of this initiative, however 2022 sees a return to effective use of the land. The majority of rented farm land has been handed back.

The COVID pandemic has also meant that some of the assets across the campus have been unused for a period of time. Therefore, the Strategic Review has identified a one-off spend requirement of £170,400 to bring three buildings back into service and a separate designated fund in respect of these expected costs has been set up during the year.

More widely, the COVID pandemic led to reduced student numbers on site, with others moving to remote learning. All students had regular welfare contact and families were offered support, including free school meals, where needed. Weekly packs were emailed or delivered to homes, and used our learning from the success of our staff portal to set up a student portal. This enabled students to be able to return work regularly, and also send in photos and communication diarising their learning activities within the home environment. We also utilised Zoom, which enabled students to virtually join their peers in session, allowing them to engage socially and maintain regular interactions. However, home learning presented additional challenges for our student cohort. Many students struggled with completing college work at home and mixing the two very separate environments. We overcame this by providing practical, hands-on work, such as following instructions to build a flat pack animal home.

Throughout 21/22 we have followed DFE guidance and when appropriate, notification was made to Public Health England and advice followed around restrictions. We have managed to cover staff absences due to COVID by rotating staff and adjusting timetables. This minimised the impact on the quality of learning.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charitable company was established in 1976.

The Memorandum and Articles of Association govern its charitable objects using Rudolf Steiner methods and principles, as developed by the worldwide Camphill Movement.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Human resources

As students returned on-site in September, staffing numbers have increased accordingly with furloughed staff returning.

The charity continues to operate a comprehensive pay scale that ensures a fair pay policy is in place. All staff are supported to develop the necessary skills for their roles and engage with the social and cultural life of the Pennine Camphill Community. All staff are suitably qualified for their roles.

Decision making

Directors are elected under the terms of the company's Articles of Association, govern and carry responsibility of the charity. They are advised and assisted by senior managers who are directly involved with the day to day running of the Company's activities.

It is open to any member of the Pennine Association to nominate potential Directors of the Company (who also serve as Trustees of the Charity). In practice they are mostly co-opted by the governing body and elected at the Association's annual general meeting.

Trustees meet as a trustee board every two months to review strategic progress and effectiveness of the charity. Specific leadership and management responsibilities are delegated by trustees to the leadership group. A nominated group of trustees considers remuneration and pension payments for staff and specifically the leadership group.

The trustees undertake an annual assessment of governance which contributes to the College improvement plans.

Induction and training of new trustees

New Trustees have an induction training which includes observation of management meetings and of the educational and care services provided for the student beneficiaries.

Trustees undertake a commitment to visit the College regularly to maintain a knowledge of the college and key management meetings. Observations and impressions are reported to the full governing body. This health check supports quality monitoring cycle. Trustees are also encouraged to take part in internal and external training events relevant to their role.

Related parties

The Directors had no personal interests that require disclosure.

The Pennine Community is a member of the National Association of Specialist Colleges and the Association of Camphill Communities.

It also works alongside and shares facilities with Wakefield Riding for the Disabled Association (a registered Charity). A full review of the historic and current arrangements was initiated in May 2018 and has resulted in a new relationship being provisionally agreed. The Covid pandemic has delayed the implementation of this but it will be enacted during the next financial year.

Mr W N Taylor (College Principal during the majority of the year) is chair of Greentracks (CIC) with whom the charity has a service level agreement for the provision of work experience opportunities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01294923 (England and Wales)

Registered Charity number
274192

Registered office
The Pennine Camphill Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JH

Trustees
Mr A McIntyre
Mr G Franklin
Mrs J Barry
Mr N Dodd
Mr T Coen

Company Secretary
Ms N Bell

Auditors
Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Pennine Camphill Community Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP, 2019 (FRS102);
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 auditors are unaware;
  and
- 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 auditors are aware of that information.

AUDITORS

The auditors, Gibson Booth Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 20 April 2022 and signed on its behalf by:

.....
Ms N Bell - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

Opinion

We have audited the financial statements of Pennine Camphill Community Limited (the 'charitable company') for the year ended 31 July 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 at 31 July 2021 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; and
- 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 Auditors 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

Other Information

In connection with our audit of the financial statements, 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 in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE PENNINE CAMPHILL COMMUNITY LIMITED

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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 influent the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.

Scott Mell

Scott Mell (Senior Statutory Auditor)
for and on behalf of Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

24 April 2022

THE PENNINE CAMPHILL COMMUNITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted fund £	Restricted funds £	Designated fund £	31.7.21 Total funds £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**16,470**	**48,124**	**-**	**64,594**	93,925
Charitable income	3	**2,044,482**	**16,547**	**-**	**2,061,029**	1,482,213
Investment income	4	**125**	**-**	**-**	**125**	1,645
Furlough grant received		**-**	**-**	**-**	**-**	25,434
Total		**2,061,077**	**64,671**	**-**	**2,125,748**	1,603,217
EXPENDITURE ON						
Charitable activities	5					
Charitable		**(1,732,045)**	**(55,856)**	**-**	**1,787,901**	(1,523,338)
NET INCOME / (EXPENDITURE)		**329,032**	**8,815**	**-**	**337,847**	79,879
Transfers between funds		**(170,400)**	**-**	**170,400**	**-**	-
Net movement in funds		**158,632**	**8,815**	**170,400**	**337,847**	79,879
RECONCILIATION OF FUNDS						
Total funds brought forward		**2,711,696**	**34,694**	**340,718**	**3,087,108**	3,007,229
TOTAL FUNDS CARRIED FORWARD		**2,870,328**	**43,509**	**511,118**	**3,424,955**	3,087,108

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

BALANCE SHEET
AT 31 JULY 2021

	Notes	Unrestricted fund £	Restricted funds £	Designated fund £	31.7.21 Total funds £	31.7.20 Total funds £
FIXED ASSETS						
Tangible assets	12	**4,285,810**	**34,694**	**340,718**	**4,661,222**	4,655,668
Investments	13	**4,639**	**-**	**-**	**4,639**	4,759
		4,290,449	**34,694**	**340,718**	**4,665,861**	4,660,427
CURRENT ASSETS						
Debtors	14	**64,917**	**-**	**-**	**64,917**	13,489
Cash at bank and in hand		**(167,746)**	**8,815**	**170,400**	**11,469**	6,893
		(102,829)	**8,815**	**170,400**	**76,386**	20,382
CREDITORS						
Amounts falling due within one year	15	**(167,386)**	**-**	**-**	**(167,386)**	(382,590)
NET CURRENT ASSETS/(LIABILITIES)		**(270,215)**	**8,815**	**170,400**	**(91,000)**	(362,208)
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,020,234**	**43,509**	**511,118**	**4,574,861**	4,298,219
CREDITORS						
Amounts falling due after more than one year	16	**(1,149,906)**	**-**	**-**	**(1,149,906)**	(1,211,111)
NET ASSETS		**2,870,328**	**43,509**	**511,118**	**3,424,955**	3,087,108

The notes form part of these financial statements

continued...

BALANCE SHEET - CONTINUED
AT 31 JULY 2021

	Notes	31.7.21 Total funds £	31.7.20 Total funds £
FUNDS	19		
Unrestricted funds		2,870,328	2,711,696
Restricted funds		43,509	34,694
Designated funds		511,118	340,718
TOTAL FUNDS		3,424,955	3,087,108

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 20 April 2022 and were signed on its behalf by:

A McIntyre
.....
Mr A McIntyre -Trustee

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2021

	Notes	31.7.21 £	31.7.20 £
Cash flows from operating activities:			
Cash generated from operations	1	**440,359**	195,282
Interest paid		**(81,878)**	(77,741)
Net cash provided by (used in) operating activities		**358,481**	117,541
Cash flows from investing activities:			
Interest received		**3**	17
Payments to acquire tangible fixed assets		**(14,832)**	-
Net cash provided by (used in) investing activities		**(14,829)**	17
Cash flows from financing activities:			
Loan repayments in year		**(58,190)**	(62,327)
Net cash provided by (used in) financing activities		**(58,190)**	(62,327)
Change in cash and cash equivalents in the reporting period		**285,462**	55,231
Cash and cash equivalents at the beginning of the reporting period	2	**(273,993)**	(329,224)
Cash and cash equivalents at the end of the reporting period	2	**11,469**	(273,993)

The notes form part of these financial statements

THE PENNINE CAMPHILL COMMUNITY LIMITED

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.21	31.7.20
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	**337,847**	79,879
Adjustments for:		
Depreciation charges	**8,993**	6,737
Loss on disposal of fixed assets	**285**	-
Gain/(loss) on fixed asset investments	**120**	(1,628)
Interest received	**(3)**	(17)
Interest paid	**81,878**	77,741
(Increase)/decrease in debtors	**(2,287)**	61,523
Increase/(decrease) in creditors	**13,526**	(28,953)
Net cash provided by (used in) operating activities	**440,359**	195,282

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.7.21	31.7.20
	£	£
Cash in hand	**4,003**	4,342
Notice deposits (less than 3 months)	**7,466**	2,551
Overdrafts included in bank loans and overdrafts falling due within one year	**-**	(280,886)
Total cash and cash equivalents	**11,469**	(273,993)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The Pennine Camphill Community Limited is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 6 of these financial statements. The nature of the charity's operations and principal activities are the provision of college facilities for young people with learning difficulties.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Critical accounting judgements and key sources of estimation uncertainty
No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1. ACCOUNTING POLICIES - continued

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are received.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and is recognised when the amount can be measured reliably.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with helping people with mental health problems, their carers and relatives. This includes both the direct costs and support costs relating to these activities.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight line basis over the shorter of the relevant period or, where the asset has been obtained via a funded project, the length of the project/funding stream as follows:

Motor vehicles - 25% on reducing balance
Computer equipment - 20% on reducing balance

Assets under construction are stated at cost and will be depreciated when they are completed.

No depreciation is provided on freehold land and buildings, as estimated residual value is considered to be in excess of its current carrying value. In addition, expenditure is incurred annually in order to maintain the economic life of the charitable company's buildings.

Investments
Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' on the SOFA.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of the designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution plan for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

The company also makes contributions into individual pension schemes. Contributions payable are charged to the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2021

2. DONATIONS AND LEGACIES

	31.7.21	31.7.20
	£	£
Donations and appeals	15,470	1,542
Grants	49,124	49,199
Other	-	43,184
	64,594	93,925

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.7.210	31.7.20
		£	£
Fees	Charitable	1,513,251	923,124
Performance related grants	Charitable	518,123	537,699
RDA income	Charitable	1,059	5,042
Other	Charitable	28,596	16,348
		2,061,029	1,482,213

4. INVESTMENT INCOME

	31.7.21	31.7.20
	£	£
Interest receivable	3	17
Dividends received	122	-
Gain on fixed asset investment	-	1,628
	125	1,645

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Charitable	1,247,061	540,840	1,787,901

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable	415,423	91,035	34,382	540,840

Support costs, included in the above, are as follows:

	31.7.21	31.7.20
	Charitable	Total activities
	£	£
Wages and salaries	378,897	490,248
Social security	36,526	44,826
Bank and credit card charges	9,157	14,297
Interest payable and similar charges	81,878	77,741
Auditors' remuneration	3,850	3,850
Legal and professional fees	30,532	24,077
	540,840	655,039

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.21	31.7.20
	£	£
Depreciation - owned assets	8,993	6,737
Loss on sale of tangible fixed assets	285	-
Loss on fair value movement of investments	120	(1,628)
	9,398	5,109

8. AUDITOR'S REMUNERATION

Net income/(expenditure) is stated after charging/(crediting):

	31.7.21	31.7.20
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	3,850	3,850
Fees payable for the charity's auditor for other services:		
- Preparation of annual accounts.	4,650	4,650
	8,500	8,500

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for in the year ended 31 July 2021 nor the year ended 31 July 2020.

10. STAFF COSTS

	31.7.21	31.7.20
	£	£
Wages and salaries	1,028,860	891,349
Social security costs	72,689	68,931
Other pension costs	36,704	31,625
	1,138,253	991,905

The average monthly number of employees during the year was as follows:

	31.7.21	31.7.20
Administration, teaching and secretarial	56	50

No employees received emoluments in excess of £60,000 during 2021 and 2020.

The total amount of employee benefits received by key management personnel is £100,200 (2020 - £99,627). The Trust considers its key management personnel comprises the Principal and members of the Senior Management Team.

The company makes contributions into individual pension schemes. Contributions are charged to the statement of financial activities and for the year ended 31 July 2021 were £36,704 (2020: £31,625).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Designated fund £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	76,560	17,365	-	93,925
Charitable activities				
Charitable	1,477,171	5,042	-	1,482,213
Investment income	1,645	-	-	1,645
Furlough grant received	25,434	-	-	25,434
Total	1,580,810	22,407	-	1,603,217
EXPENDITURE ON				
Charitable activities				
Charitable	(1,500,404)	(22,934)	-	(1,523,338)
NET INCOME/(EXPENDITURE)				
Transfers between funds	80,406	(527)	-	79,879
Net movement in funds	80,406	(527)	-	79,879
RECONCILIATION OF FUNDS				
Total funds brought forward	2,631,290	35,221	340,718	3,007,229
TOTAL FUNDS CARRIED FORWARD	2,711,696	34,694	340,718	3,087,108

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 JULY 2021

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Computer equipment £	Leasehold Improvements £	Totals £
COST					
At 1 August 2020	5,410,525	81,830	46,617	38,017	5,576,989
Additions	-	13,450	1,382	-	14,832
Disposals	-	(6,320)	-	-	(6,320)
At 31 July 2021	5,410,525	88,960	47,999	38,017	5,585,501
DEPRECIATION					
At 1 August 2020	816,953	69,623	34,745	-	921,321
Depreciation eliminated on disposal	-	(6,035)	-	-	(6,035)
Charge for year	-	6,343	2,650	-	8,993
At 31 July 2021	816,953	69,931	37,395	-	924,279
NET BOOK VALUE					
At 31 July 2021	4,593,572	19,029	10,604	38,017	4,661,222
At 31 July 2020	4,593,571	12,208	11,872	38,017	4,655,668

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 August 2020	4,759
(Loss)/gain on investment	(120)
At 31 July 2021	4,639

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21	31.7.20
	£	£
Trade debtors	64,917	4,407
Other debtors	-	6,276
Prepayments and accrued income	-	2,806
	64,917	13,489

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21	31.7.20
	£	£
Bank loans and overdrafts (see note 16)	58,190	336,061
Trade creditors	47,041	6,770
Other creditors	49,141	28,666
Accruals	13,014	11,093
	167,386	382,590

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.21	31.7.20
	£	£
Bank loans (see note 16)	1,149,906	1,211,111

17. LOANS

An analysis of the maturity of loans is given below:

	31.7.21	31.7.20
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	-	280,886
Bank loans	58,190	55,175
	58,190	336,061
Amounts falling due between two and five years:		
Bank loans - 2-5 years	232,761	220,699
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	917,145	990,412

18. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.21	31.7.20
	£	£
Bank overdraft	-	280,886
Bank loans	1,208,096	1,266,286
	1,208,096	1,547,172

The bank loan and overdraft are secured by means of a fixed and floating charge over the assets of the charitable company.

The bank loan is repayable by instalments and interest is charged on normal commercial terms.

19. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General Fund	2,711,696	329,032	(170,400)	2,870,328
Restricted funds				
LSIS PRD Fund	3,437	-	-	3,437
EFA Capital Fund	6,019	999	-	7,018
EFA Student Financial Support Fund	21,751	3,828	-	25,579
Thomas Baily Fund	3,487	(3,487)	-	-
EFA Tuition Fund	-	-	-	-
DFC Capital Fund	-	3,894	-	3,894
Covid 19 Testing Fund	-	-	-	-
EFA Other Funding	-	3,581	-	3,581
	34,694	8,815	-	43,509
Designated Funds	340,718	-	170,400	511,118
TOTAL FUNDS	3,087,108	337,847	-	3,424,955

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	2,061,077	(1,732,045)	329,032
Restricted funds			
EFA Capital Fund	22,719	(21,720)	999
EFA Student Financial Support Fund	5,147	(1,319)	3,828
Thomas Baily Fund	-	(3,487)	(3,487)
EFA Tuition Fund	11,400	(11,400)	-
DFC Capital Fund	5,924	(2,030)	3,894
Covid 19 Testing Fund	15,900	(15,900)	-
EFA Other Funding	3,581	-	3,581
	64,671	(55,856)	8,815
Designated Funds	-	-	-
TOTAL FUNDS	2,125,748	(1,787,901)	337,847

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted Funds				
General fund	2,631,290	80,406	-	2,711,696
Restricted Funds				
LSIS PRD Fund	3,437	-	-	3,437
EFA Capital Fund	14,208	(8,189)	-	6,019
EFA Student Financial Support Fund	16,709	5,042	-	21,751
Thomas Baily Fund	867	2,620	-	3,487
Poly Tunnel Fund	-	-	-	-
	35,221	(527)	-	34,694
Designated Funds	340,718	-	-	340,718
TOTAL FUNDS	3,007,229	79,879	-	3,087,108

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,580,810	(1,500,404)	80,406
Restricted funds			
EFA Capital Fund	13,365	(21,554)	(8,189)
EFA Student Financial Support Fund	5,042	-	5,042
Thomas Baily Fund	3,000	(380)	2,620
Poly Tunnel Fund	1,000	(1,000)	-
	22,407	(22,934)	(527)
Designated Funds	-	-	-
TOTAL FUNDS	1,603,217	1,523,338	79,879

20. DESCRIPTION OF FUNDS

The LSIS PRD fund is a project provided to develop the skills and self-confidence of young people in the district who are not currently in education, employment or training.

A grant was received from the Learner and Skills Improvement Service in respect of Peer Review and Development work that the college is undertaking with five other specialist colleges. The aim is to improve the quality and inspection grades.

The EFA Capital Grant relates to monies received from the EFA towards capital projects planned in order to maintain the fabric of the site.

The EFA Student Financial Support Fund monies are used to pay eligible claims from vulnerable students.

The Thomas Bailey Fund provided monies for the development and delivery of the college's own supported internship programme.

The Designated Fund was historically set-up to cover future pension and taxation commitments of co-workers the charitable company is expected to incur. 5% of annual fees received from 1997 onwards have been transferred to this fund from unrestricted funds. As of 1 August 2020 the charitable company ceased to engage co-workers and the Trustees are considering the uses of this fund in the future. There were no movements on this fund during the year.

During the year monies from unrestricted funds have been transferred to a separate designated fund to use towards a one-off project to bring two buildings at Pennine Camphill Community Limited back into service. These buildings have been unused for some time due to the Covid 19 pandemic and are currently not habitable. The amount of the transfer was £170,400.

The EFA Tuition Fund has been received to support students in catching up with their studies after the Covid 19 pandemic.

The DFA Capital Fund has been awarded to the school to use towards repairs and capital items required to maintain the fabric of the site.

The Covid 19 Testing Grant was awarded to cover additional costs to the school which were incurred due to Covid 19.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021 or the year ended 31 July 2020.

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	31.7.21 £	31.7.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and appeals	1,189	1,542
Sundry income	63,405	92,383
	64,594	93,925
Investment income		
Dividends receivable	122	-
Interest receivable	3	17
Gain on fixed asset investment	-	1,628
	125	1,645
Charitable activities		
Fees	2,059,970	1,477,171
RDA income	1,059	5,042
	2,061,029	1,482,213
Furlough grant received	-	25,434
Total incoming resources	2,125,748	1,603,217
EXPENDITURE		
Charitable activities		
Wages	649,963	401,101
Social security	36,164	24,105
Pensions	36,704	31,625
Insurance	29,116	27,665
Light and heat	68,658	74,775
ILT expenses	67,316	63,316
Household expenses	28,027	20,054
Student education and training expenses	49,608	64,300
Co-workers expenses	-	12,639
Carried forward	965,556	719,580

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	31.7.21	31.7.20
	£	£
Charitable activities		
Brought forward	**965,556**	719,580
Repairs and renewals	**119,316**	32,243
Office expenses	**20,145**	18,323
Student support expenses	**8,884**	15,262
Motor and travel expenses	**12,846**	13,974
Food	**15,514**	21,915
Organisational expenses	**11,595**	14,873
HR costs	**74,410**	19,272
Rent	**3,120**	6,120
Motor vehicles depreciation	**6,343**	4,069
Computer equipment depreciation	**2,650**	2,668
Loss on fixed asset investments	**120**	-
Loss on sale of fixed assets	**285**	-
Bad debts	**6,277**	-
	1,247,061	868,299
Support costs		
Management		
Wages and salaries	**378,897**	490,248
Social security	**36,526**	44,826
	415,423	535,074
Finance		
Bank and credit card charges	**9,157**	14,297
Bank interest payable	**81,878**	77,741
	91,035	92,038
Governance costs		
Auditors' remuneration	**3,850**	3,850
Legal and professional fees	**30,532**	24,077
	34,382	27,927
Total resources expended	**1,787,901**	1,523,338

THE PENNINE CAMPHILL COMMUNITY LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	31.7.21 £	31.7.20 £
Net income/(expenditure)	**337,847**	79,879