FOREST SCHOOL CAMPS

England & Wales · Charity number 306006

Details

Other names	F S C, FSC
Status	Registered
Legal form	Charitable company
Company number	00937722
Registered	1968-09-17
Register	View on the Charity Commission register

Contact

Address	22 Springfield Way Pateley Bridge Harrogate HG3 5PA
Phone	01353740600
Email	company.secretary@fsc.org.uk
Website	www.fsc.org.uk

Activities

Objects: THE PROVISION OF EDUCATION AND CHARACTER TRAINING OF A PHYSICAL, MENTAL AND SPIRITUAL NATURE FOR YOUNG PEOPLE.

Activities: Providing supervised camping activities for young people of an educational nature.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

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Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£441,367	£414,168	-	-
2023-10-31	£534,718	£364,303	£1,539,839	0
2022-10-31	£348,561	£389,243	-	-
2021-10-31	£386,602	£200,526	-	-
2020-10-31	£62,209	£109,773	-	-

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Trustees

Name	Role	Appointed
Alma Fay Okkum Collins	Chair	2023-09-16
ALTHEA SMITH		2017-11-04
ANDREW FREEDMAN		
Alice Jane Husband		2024-03-16
Amy Jane Steward		2023-09-16
Benjamin John Russell McCarthy		2024-04-27
CAROLINE KEAM		2017-06-25
Celeste Datta		2023-09-16
Christine Wood-Uwins		2023-04-23
Clare Elizabeth McGuinness Gilbert		2025-06-01
DAPHNE CARRE		
Daniel James Hall		2024-04-27
Dr BRYSON GORE		2013-07-23
Dr Piete Brooks		2017-06-26
Dr Sophie Meekings		2019-04-28
FRANCES RAINFORD		
Georgina Alice Sharp		2026-06-07
JOEL JAMES ADAM SMITH		
Jennifer Mary Sykes		2019-04-28
John Harrington Taylor		2026-04-18
Joshua Hanson		2025-03-15
Kate Elizabeth Hall		2022-03-05
Kevin Simon Hafter		2023-04-23
LEE MONK		2013-07-23
LLEWELLYN GORE		2013-07-23
MR DANIEL SIMON		
Margaret Stone		2021-03-07

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Name	Role	Appointed
Rebecca Mary Birch Powell		2021-06-13
Rosemary Julia Whinnett		2016-06-26

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FOREST SCHOOL CAMPS

England & Wales - Charity number 306006

Accounts

Charity registration number 306006 (England and Wales)

Company registration number 00937722

FOREST SCHOOL CAMPS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management	Piete Brooks	
	Daphne A Carre	
	Andrew Freedman	
	Bryson Gore	
	Llewellyn Gore	
	Lee Monk	
	Frances A Rainford	
	M Daniel B Simon	
	Althea E M Smith	
	Joel J A Smith	
	Ruth Steed	
	Rosemary J Whinnett	
	Chrissie Wood-Uwins	
	Joshua R Hanson	(Appointed 15 March 2025)
	Jennifer M Sykes	
	Dr Sophie Meekings	
	Alice Husband	(Appointed 16 March 2024)
	Rebecca Powell	
	Margaret Stone	
	Kate Hall	
	Alma Fay Okkum Collins	
	Amy Jane Steward	
	Celeste Datta	
	Huw Price	
	Kevin Simon Hafter	
	Caroline Nicola Keam	
	Daniel Hall	(Appointed 27 April 2024)
Secretary	Althea E M Smith	
Charity number (England and Wales)	306006	
Company number	00937722	
Registered office	Forest School Camps Hill Row Causeway Haddenham Ely CB6 3PA	
Independent examiner	Stephen Meredith FCA DChA Alliotts LLP 3 London Square Cross Lanes Guildford Surrey GU1 1UJ	
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Solicitors

HIll & Abbott
9 & 10 Market Road
Chelmsford
Essex
CM1 1XH

Holden & Partners LLP
4th Floor
The Piano Factory
Farringdon Road
London
EC1R 3BX

FOREST SCHOOL CAMPS

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FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2024

The Council of Management present their report and accounts for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity is run by volunteers as it has been since 1947. It provides supervised camping holidays for young people between the ages of 6 and 18 years, in this country and abroad, of an educational and adventurous nature, and in so doing encourages self-reliance, a sense of community and an interest in nature and woodcraft.

The charity's aims are described in the following statement:

On our camps we aim to teach our youth members how to live with:

- independence and responsibility;
- concern and care for themselves, other people and the environment;
- resourcefulness and self-confidence;
- tolerance;
- self-respect.

Our education is about discovering for oneself how to do something, rather than being told in the abstract. Our youth members find themselves in situations that encourage this; the outdoors demands and encourages learning.

We remove unnecessary authority and, with due regard for safety, encourage our youth members to take responsibility and to reach their own decisions on the small and not-so-small issues, individually or as members of a group.

The Council of Management has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are achieved by arranging a programme of camps in various locations (whether centred on one site or mobile camps moving between sites) with general or specific activities (such as cycling, canoeing, swimming, rafting, sailing, walking or caving), on which youth members can book a place. Volunteer leaders run the camps.

Camp Fee Support

Youth members who are unable to afford the fees to attend the camps are encouraged to apply for assistance from the Fees Support fund, which is supported by voluntary donations and the charity's own funds. No existing or new youth member is denied a place because they are unable to afford the fees.

Fees Support granted for the 2024 programme was £49,720. (2023 £50,200) (2022 £50,980)

Equipment Support

Youth members are also offered additional personal equipment where needed, such as Wellington boots, warm clothing or tents. In most cases, where clothing or equipment is suitable to be used by another child, then it is returned to the stores centre after camp. In some cases where the child is likely to have continued use of this equipment, or it cannot be re-used within the organisation, the child will keep the equipment.

Use of volunteers
The organisation is run entirely by hundreds of unpaid volunteers. We only pay for professional services such as bookkeeping, auditing, legal and financial advice, or external trainers, transport and maintenance of our buildings and land.

The charity is extremely grateful for the hard work of its staff and committee members, without whom the charity would not exist.

Physical base
FSC maintains a physical base in Haddenham in Cambridgeshire where we run 15 camps per year to store, clean, maintain and pack equipment for camp, undertake staff training programmes as well as maintain the 2.5 hectare woodland adjacent to the stores site. This woodland, known as Fenwood is also being used for shorter camps for children.

Achievements and performance
Camps
This year we ran 21 children's camps, 2 training camps and 5 Associate camps.

Inclusion
We aim to offer at least 20% of our places to children with disabilities and other high support children. This year 100 campers with disabilities were given places on a camp.

A number of these children and young adults are usually based in residential schools or housing. Camp gives them a break from their usual environment and offers new experiences within a supportive community. We strive to give these children and adults the same opportunities as non-disabled children to go on camp, to participate in all our activities and to learn new skills. Mentors liaise with families before and after camp to ensure a positive camping experience.

We also provide a range of training for our staff to provide them with additional skills for caring for children with disabilities.

Financial review
In 2016 it was identified that FSC's physical base at Haddenham was in need of considerable re-building work if we wished to remain there. The project was initiated in 2017 and the first (and principal) phase was completed, in March 2023. Formal Defects Liability was concluded in April 2024, with all outstanding payments to the main contractor completed by July 2024. Work to fit out the new building has also been completed, with the majority of tasks undertaken by FSC and its volunteers. Planning for the next phase of this project is underway with a number of enabling works complete.

It is the policy of the charity that unrestricted reserves, held in a dedicated account and which have not been designated for a specific use should be maintained at a level equivalent to approximately one year of support costs (i.e. expenditure excluding the direct costs of running camps). These currently stand at £139,670. (i.e. expenditure excluding the direct costs of running camps). The Council of Management consider that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Free reserves are currently negative at £(10,330) (2023 - £(84,015)) as all excess funds have been used in the Haddenham stores base. In accordance with plans, free reserves are being built up to the expected level over a number of years with £73,685 being added in the current year.

We seek to maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 75% of our income, are principally received between March and July, whilst expenditure occurs throughout the year);
- contingencies such as the cancellation of some or all of our camping programme with the concomitant loss of fee income (for instance through continued pandemic related lockdown restrictions);
- the continuation of our phased rebuilding project at Haddenham, which is now focused on replacing the recently demolished huts/workshops, (which have been replaced with temporary huts), with a new permanent building for the maintenance and repair of wood and metal camping equipment and tools.
- the replacement of the Children's database and financial software.

Our income comes from the following sources:

- Camp Fees – This typically the largest part of our income (around 75%) and comes from fees charged to our youth members for camping places.
- Donations – For the 23/4 FY these amounted to approximately 20% of our income. These primarily come from staff members, associate members, or the parents of our youth members. A small number of donations come from people who have no direct connection with the organisation but support our aims. We also received welcome income in the year from some Charitable Trusts and a legacy donation, supported by the efforts of our Fundraising Committee.
- Bank interest and investment Income – We liquidated our investments into cash in November 2017 and where cash is held in interest bearing accounts, they contribute a small amount to our income stream.
- House rental income is received from our property at Haddenham
- Solar electricity generating panels at our stores in Haddenham contribute a small income.

We received 2 restricted grants, i.e. monies which were to be spent on specific aspects of FSC's activities during the 23/4 financial year of £23,305. From the Whirlwind Trust we received a grant of £3,305 specifically to support our sailing camp in 2024, which was spent during the 23/4 financial year. A grant of £20,000 was received from the Northwick Trust specifically for the funding of the Little Roof project. This was not spent during the 23/4 financial year. Thus, restricted funds at the year end were £20,000. We also received £375 from Tesco for balustrade construction on the Big Roof, £500 MVM for camper support and £500 for Little Roof development from an individual.

Our income from camp fees and other sources for 23/4 FY was £337,864 (2023: 348,002)

We raised, through voluntary donations, legacies and grants, £103,503 (2023:£186,716)

Camping costs are our most significant and most important area of expenditure, and continue to be monitored closely to ensure we are offering a good camping experience at the lowest possible price.

Our expenditure for the financial year, excluding Haddenham redevelopment costs, was £345,990.

Our total expenditure for the financial year including Haddenham redevelopment costs, was £414,168.

Our total funds, including land and buildings at our Haddenham stores base, restricted funds and reserves were £1,567,038, the majority of which is represented by the Haddenham stores base.

We continue to be very grateful to the support received from our associate members, staff and parents of our youth members. With their support we need never turn a child away whose parents cannot afford the regular fees. During the year we also received valuable legacies. We have also received very helpful grants from some charitable Trusts. The Whirlwind Trust supported our sailing camp and we received grants for our activities from the Hedley Foundation, the Cyril and Eve Jumbo Trust, MVM Trust, ShareGift and the Lloyd family trust. The Bernard Sunley Foundation has also promised to support the building of our planned metalworking and woodworking workshop. We are hugely grateful for all this support.

Our new stores and training centre is now fully functional, sending out the kit for all the camps we ran over the summer and autumn, then cleaning, repairing and maintaining it on its return from camp. It is a wonderful building which meets our needs and exceeds our expectations. We are so very grateful to all those who have given so generously to make this investment in our future possible.

These include a significant gift from Roddy Brooks and his widow, Gilly. The Garfield Weston family has provided very generous support through the Garfield Weston Foundation. The Northwick Trust, the Bernard Sunley Foundation and the Cyril and Eve Jumbo Trust also gave grants and the Rank Foundation provided a significant interest-free loan, 60% of which has been repaid. Parents, staff, former staff, associates and other individual supporters made valuable contributions.

The Council of Management have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Forest School Camps aims to continue providing supervised camps for a similar number of children year on year. Our core activities remain as relevant today as they did when the Charity was founded and have changed little since the Charity’s inception. We aim to continue providing an “adventure in education” with a high level of care to those in our charge.

We will continue to support and train our staff/volunteers and encourage diverse staff involvement in committees and Council and the general running of the organisation.

Structure, governance and management

The charity is a limited company by guarantee.

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Piete Brooks	
Daphne A Carre	
Feimatta Conteh	(Resigned 27 April 2024)
Tomos L Ford	(Resigned 27 April 2024)
Andrew Freedman	
Bryson Gore	
Llewellyn Gore	
Benjamin Grainger	(Resigned 26 April 2025)
Lee Monk	
Frances A Rainford	
M Daniel B Simon	
Althea E M Smith	
Joel J A Smith	
Ruth Steed	
Hannah E Summers	(Resigned 27 April 2024)
Rosemary J Whinnett	
Chrissie Wood-Uwins	
Joshua R Hanson	(Appointed 15 March 2025)
Jennifer M Sykes	
Dr Sophie Meekings	
Alice Husband	(Appointed 16 March 2024)
Christian Kaye	(Resigned 27 April 2024)
Timothy Abbott	(Resigned 27 April 2024)
Grizelda Hafter	(Resigned 26 April 2025)
Rebecca Powell	
Jac St John	(Resigned 26 April 2025)
Margaret Stone	
Kate Hall	
Alma Fay Okkum Collins	
Amy Jane Steward	
Celeste Datta	
Hugo Buckle Heagren	(Resigned 26 April 2025)
Huw Price	
Kevin Simon Hafter	
May Dorothy Zanetti Mackeith	(Resigned 26 April 2025)
Yasmin Iona Ahmadzadeh	(Resigned 26 April 2025)
Caroline Nicola Keam	
Daniel Hall	(Appointed 27 April 2024)

The members of the charity appoint the trustees at the Annual General Meeting. The Council of Management appoints new trustees between Annual General Meetings. Trustees must be members of the charity.

The governing body of the charity is the Council of Management, which met six times in the financial year ending 31 October 2024. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

The day to day administrative management of the charity is delegated to an executive committee which meets seven times per year and which comprises the following officers:

- Chair of Council
- Vice-Chair(s) of Council
- Treasurer
- Staffing Secretary
- Children's Secretary
- Camps Secretary
- Stores/House Convenor(s)
- Insurance Volunteer
- Health & Safety Officer
- Council Secretary.

These roles are supported by the following committees to which specific responsibilities are delegated:

- Finance Committee
- Children's Committee
- Staffing Committee
- Camps Committee
- House & Grounds Committee
- Stores Collective
- Fundraising Committee

In addition to these there are other officers and committees who report directly to the Chair or Vice-Chair (e.g. Glee, Archive & Publications group, Org4 Newsletter, Webmaster, and Associates Members Secretary).

The day to day running of individual children's camps is the responsibility of the 'appointed' camp chief, assisted by the other camp staff.

New trustees are only taken from members of the charity and are thus usually well experienced in the practices of the charity.

New trustees are provided with a copy of the Memorandum and Articles of Association, the last accounts, details of the organisational structure and an induction pack. We hope that new trustees will be able to attend at least four meetings a year. New trustees will usually have attended a number of council meetings as observers.

The charity is a member of the Sport and Recreation Alliance. We pay a subscription for this membership, which gives us access to advisory information and information on changes in law, and allows us to have our views represented in wider society. A member of the Council of Management represents the charity within this group.

The Council of Management's report was approved by the Board of Council of Management.

Celeste Datta

Celeste Datta (Jun 24, 2025, 8:47pm)

Celeste Datta
Chair

Date: 24 Jun 2025 .....

FOREST SCHOOL CAMPS

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF MANAGEMENT OF FOREST SCHOOL CAMPS

I report to the Council of Management on my examination of the financial statements of Forest School Camps (the charity) for the year ended 31 October 2024.

Responsibilities and basis of report

As the Council of Management of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Stephen Meredith

Stephen Meredith (Jun 25, 2025, 8:10am)

Stephen Meredith FCA, DChA

Alliotts LLP
3 London Square
Cross Lanes
Guildford
Surrey
GU1 1UJ

Dated: 25 Jun 2025

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

Current financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated fund 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	**3**	-	-	103,503	103,503	186,716
Charitable activities	**4**	325,871	-	-	325,871	336,468
Other trading activities	**5**	3,786	-	-	3,786	3,195
Investments	**6**	8,207	-	-	8,207	8,339
Total income		337,864	-	103,503	441,367	534,718
Expenditure on:						
Raising funds	**7**	-	-	-	-	562
Charitable activities	**8**	345,990	64,873	3,305	414,168	363,741
Total expenditure		345,990	64,873	3,305	414,168	364,303
Net income/(expenditure)		(8,126)	(64,873)	100,198	27,199	170,415
Transfers between funds		81,811	43,512	(125,323)	-	-
Net movement in funds	**10**	73,685	(21,361)	(25,125)	27,199	170,415
Reconciliation of funds:						
Fund balances at 1 November 2023		(84,015)	1,578,729	45,125	1,539,839	1,369,424
Fund balances at 31 October 2024		(10,330)	1,557,368	20,000	1,567,038	1,539,839

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

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

Prior financial year	Notes	Unrestricted funds general 2023 £	Unrestricted funds Designated fund 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	**3**	-	-	186,716	186,716
Charitable activities	**4**	336,468	-	-	336,468
Other trading activities	**5**	3,195	-	-	3,195
Investments	**6**	8,339	-	-	8,339
Total income		348,002	-	186,716	534,718
Expenditure on:					
Raising funds	**7**	562	-	-	562
Charitable activities	**8**	363,741	-	-	363,741
Total expenditure		364,303	-	-	364,303
Net income/(expenditure)		(16,301)	-	186,716	170,415
Transfers between funds		(1,437,138)	1,578,729	(141,591)	-
Net movement in funds	**10**	(1,453,439)	1,578,729	45,125	170,415
Reconciliation of funds:					
Fund balances at 1 November 2022		1,369,424	-	-	1,369,424
Fund balances at 31 October 2023		(84,015)	1,578,729	45,125	1,539,839

FOREST SCHOOL CAMPS

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		1,557,368		1,579,851
Current assets					
Debtors	**15**	15,377		12,788	
Cash at bank and in hand		331,092		431,706	
		346,469		444,494	
Creditors: amounts falling due within one year	**17**	(186,799)		(284,506)	
Net current assets			159,670		159,988
Total assets less current liabilities			1,717,038		1,739,839
Creditors: amounts falling due after more than one year	**18**		(150,000)		(200,000)
Net assets excluding pension liability			1,567,038		1,539,839
Net assets			1,567,038		1,539,839
The funds of the charity					
Restricted income funds	**19**		20,000		45,125
Unrestricted funds - general			(10,330)		(84,015)
Unrestricted funds - Designated fund	**20**		1,557,368		1,578,729
			1,567,038		1,539,839

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

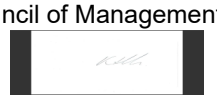
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council of Management on 01 Jun 2025

Celeste Datta

Celeste Datta (Jun 24, 2025, 8:47pm)

Celeste Datta
Chair



Kevin Hafter (Jun 24, 2025, 9:47pm)

Kevin Simon Hafter
Treasurer

Company registration number 00937722 (England and Wales)

FOREST SCHOOL CAMPS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**24**		84,691		211,285
Investing activities					
Purchase of tangible fixed assets		(43,512)		(688,819)	
Investment income received		8,207		8,339	
Net cash used in investing activities			(35,305)		(680,480)
Financing activities					
Repayment of borrowings		(50,000)		200,000	
Repayment of bank loans		(100,000)		28,503	
Net cash (used in)/generated from financing activities			(150,000)		228,503
Net decrease in cash and cash equivalents			(100,614)		(240,692)
Cash and cash equivalents at beginning of year			431,706		672,398
Cash and cash equivalents at end of year			331,092		431,706

1 Accounting policies

Charity information

Forest School Camps is a private company limited by guarantee incorporated in England and Wales. The registered office is Forest School Camps, Hill Row Causeway, Haddenham, Ely, CB6 3PA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

1.2 Going concern

At the time of approving the accounts, the Council of Management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and has appropriate borrowing in place to support cashflow. Thus the Council of Management continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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

Membership fees comprise amounts received for associate memberships.

Camp fees represent net fees receivable which are the total amounts receivable by the charity in the ordinary course of business for camping activities and educational experiences.

1 Accounting policies **(Continued)**

Investment income includes bank interest received and dividends received from listed investments.

1.5 Expenditure

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

Expenditure includes VAT where applicable as the charity cannot reclaim it.

Support and governance costs are allocated to the charity's main charitable activity, camp costs. Aid granted to campers to cover the camp fees is allocated to the restricted Aid Fund.

Aid payments from the restricted fund represent the subsidies paid. A transfer is made from unrestricted funds to the restricted fund to clear any deficit.

1.6 Tangible fixed assets

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

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

Freehold buildings	2% straight-line
Fixtures and fittings	25% straight-line
Computers	25% straight-line
Motor vehicles	25% straight-line
Tents & canoes, etc	25% straight-line
Fenwood	25% straight-line

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation

The Council have estimated the useful economic life of the stores and training centre when considering its depreciation policy.

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Donations and gifts	93,503	146,716
Legacies	10,000	40,000
	103,503	186,716

3 Income from donations and legacies **(Continued)**

During the year grants and donations of £103,503 for the Aid and Store Development fund were received (2023: £146,716).

4 Charitable activities

	2024	2023
	£	£
Camping fees - unrestricted	325,871	336,468

5 Income from other trading activities

	Unrestricted funds 2024	**Unrestricted funds 2023**
	£	**£**
Letting and licensing arrangements	2,400	2,400
Other income	1,386	795
Other trading activities	3,786	3,195

6 Income from investments

	Unrestricted funds 2024	**Unrestricted funds 2023**
	£	**£**
Interest receivable	8,207	8,339

7 Expenditure on raising funds

	Unrestricted funds 2024	**Unrestricted funds 2023**
	£	**£**
Fundraising and publicity		
Other fundraising costs	-	562

	Total - Camping costs	Total
	2024	2023
	£	£
Depreciation and impairment	65,995	33,771
Camp costs	241,281	252,961
Aid granted to campers	5,538	6,546
	312,814	293,278
Share of support costs (see note 9)	91,050	60,587
Share of governance costs (see note 9)	10,304	9,876
	414,168	363,741
Analysis by fund		
Unrestricted funds - general	345,990	363,741
Unrestricted funds -	64,873	-
Restricted funds	3,305	-
	414,168	363,741
For the year ended 31 October 2023		
Unrestricted funds - general	363,741	

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Haddenham and Fenwood maintenance	11,593	-	11,593	12,696
Bungalow expenses	6,437	-	6,437	8,400
Insurance	22,697	-	22,697	16,229
Printing, postage and stationery	2,695	-	2,695	329
Telecommunications	711	-	711	407
Travel	43,123	-	43,123	18,117
Bank charges and bad debts	3,794	-	3,794	4,409
Independent examination fees	-	5,215	5,215	4,967
Accountancy	-	3,529	3,529	3,349
Legal and professional	-	1,560	1,560	1,560
	91,050	10,304	101,354	70,463
Analysed between				
Charitable activities	91,050	10,304	101,354	70,463

Governance costs includes payments to the independent examiner of £5,215 (2032 - £4,967) for independent examination fees and accountancy services.

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	5,215	4,967
Depreciation of owned tangible fixed assets	65,995	33,771
Loss on write down of old stores building	-	112,208

11 Council Of Management

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

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-

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

12 Employees **(Continued)**

Remuneration of key management personnel

No remuneration (2023 - £nil) was paid to key management personnel in the year.

13 Taxation

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

14 Tangible fixed assets

	Freehold buildings	Fixtures and fittings	Computers	Motor vehicles	Tents & canoes, etc	Fenwood	Total
	£	£	£	£	£	£	£
Cost							
At 1 November 2023	1,610,948	1,151	50,283	14,373	61,985	15,689	1,754,429
Additions	43,512	-	-	-	-	-	43,512
At 31 October 2024	1,654,460	1,151	50,283	14,373	61,985	15,689	1,797,941
Depreciation and impairment							
At 1 November 2023	32,219	1,151	50,283	13,304	61,932	15,689	174,578
Depreciation charged in the year	64,873	-	-	1,069	53	-	65,995
At 31 October 2024	97,092	1,151	50,283	14,373	61,985	15,689	240,573
Carrying amount							
At 31 October 2024	1,557,368	-	-	-	-	-	1,557,368
At 31 October 2023	1,578,729	-	-	1,069	53	-	1,579,851

15 Debtors

Amounts falling due within one year:	2024 £	2023 £
Other debtors	8,770	6,575
Prepayments and accrued income	6,607	6,213
	15,377	12,788

16 Loans and overdrafts

	2024 £	2023 £
Other loans	170,000	270,000
Other loans	150,000	200,000
	320,000	470,000
Payable within one year	170,000	270,000
Payable after one year	150,000	200,000

The charity has a loan from an individual, on an interest free basis and repayable on demand. No security has been given for the loan.

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. As of the date of this report, £150,000 of the loan has been repaid with the next payment due in December 2026. There are no charges for early repayment.

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other loans	16	170,000	270,000
Trade creditors		8,067	6,202
Accruals and deferred income		8,732	8,304
		186,799	284,506

18 Creditors: amounts falling due after more than one year

		2024 £	2023 £
Borrowings	16	150,000	200,000

18 Creditors: amounts falling due after more than one year (Continued)

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. There will be no charges for early repayment.

19 Restricted funds

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

	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
Aid and Stores Development Project Fund	45,125	80,198	-	(125,323)	-
Whirlwind Trust	-	3,305	(3,305)	-	-
Northwick Trust	-	20,000	-	-	20,000
	45,125	103,503	(3,305)	(125,323)	20,000

Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
Aid and Stores Development Project Fund	-	186,716	-	(141,591)	45,125

The charity offers reduced fees and equipment support for children who would otherwise be unable to camp. There is an annual budget from unrestricted funds to cover this expenditure, and once this has been expended, funds specifically donated expressly for use in the Aid and Stores Development Project Fund are expended from these restricted funds. Movements on this restricted fund are detailed above.

During the year the work on the Haddenham Stores Development project led to the release of the restricted funds.

The Whirlwind Trust is to support the sailing camp in the year and this was spent in 2024.

The Northwick Trust is a fund for the Little Roof Project and these funds are expected to be spent in 2025.

20 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the charity's activities.

	At 1 November 2023	Resources expended	Transfers	At 31 October 2024
	£	£	£	£
Haddenham Stores Development fund	1,578,729	(64,873)	43,512	1,557,368

Previous year:	At 1 November 2022	Resources expended	Transfers	At 31 October 2023
	£	£	£	£
Haddenham Stores Development fund	-	-	1,578,729	1,578,729

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

21 Unrestricted funds

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

	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
Haddenham Stores Development fund	1,578,729	-	(64,873)	43,512	1,557,368
General funds	385,985	337,864	(345,990)	81,811	459,670
	1,494,714	337,864	(410,863)	125,323	1,547,038

Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
Haddenham Stores Development fund	-	-	-	1,578,729	1,578,729
General funds	1,369,424	348,002	(364,303)	(1,437,138)	(84,015)
	1,369,424	348,002	(364,303)	141,591	1,494,714

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

22 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Haddenham stores development project	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 October 2024 are represented by:				
Tangible assets	-	1,557,368	-	1,557,368
Current assets/(liabilities)	139,670	-	20,000	159,670
Long term liabilities	(150,000)	-	-	(150,000)
	(10,330)	1,557,368	20,000	1,567,038

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general	Unrestricted funds Haddenham stores development project	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 October 2023 are represented by:				
Tangible assets	1,122	1,578,729	-	1,579,851
Current assets/(liabilities)	114,863	-	45,125	159,988
Long term liabilities	(200,000)	-	-	(200,000)
	(84,015)	1,578,729	45,125	1,539,839

23 Related party transactions

Transactions with related parties
During the year the charity had no transactions with any related parties (2023 - £nil)

24 Cash generated from operations	2024	2023
	£	£
Surplus for the year	27,199	170,415
Adjustments for:		
Investment income recognised in statement of financial activities	(8,207)	(8,339)
Depreciation and impairment of tangible fixed assets	65,995	33,771
Movements in working capital:		
(Increase)/decrease in debtors	(2,589)	10,435
Increase in creditors	2,293	5,003
Cash generated from operations	84,691	211,285

25 Analysis of changes in net funds/(debt)

	At 1 November 2023	Cash flows	At 31 October 2024
	£	£	£
Cash at bank and in hand	431,706	(100,614)	331,092
Loans falling due within one year	(270,000)	100,000	(170,000)
Loans falling due after more than one year	(200,000)	50,000	(150,000)
	(38,294)	49,386	11,092

Signable

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Parties involved with this document

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Tue, 24th Jun 2025 21:47:00 BST	Kevin Hafter - Signer (7d7d9bd11a3e0c6c12d80936cc109a53)
Wed, 25th Jun 2025 8:10:42 BST	Stephen Meredith - Signer (11bc154e56a8bf39d5091f930a79b594)
Wed, 25th Jun 2025 10:33:51 BST	Samantha Merchant - Signer (0b22c26ae1ad4eddf0452f56065da107)
Wed, 25th Jun 2025 10:33:51 BST	Dolly Popat - Copied In (9b12b3671f67b903960f7c2f2883f5c7)

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Tue, 24th Jun 2025 20:47:23 BST	Celesta Datta viewed the envelope (90.216.220.175)
Tue, 24th Jun 2025 20:47:52 BST	Celesta Datta signed the envelope (90.216.220.175)
Tue, 24th Jun 2025 20:47:52 BST	Sent the envelope to Kevin Hafter (kevinhafter@gmail.com) for signing (90.216.220.175)

Tue, 24th Jun 2025 20:47:53 BST	Document emailed to kevinhafter@gmail.com
Tue, 24th Jun 2025 21:04:37 BST	Kevin Hafter opened the document email. (66.249.93.35)
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Wed, 25th Jun 2025 8:09:18 BST	Stephen Meredith opened the document email. (31.104.155.33)
Wed, 25th Jun 2025 8:09:30 BST	Stephen Meredith viewed the envelope (31.104.155.33)
Wed, 25th Jun 2025 8:10:42 BST	Stephen Meredith signed the envelope (31.104.155.33)
Wed, 25th Jun 2025 8:10:42 BST	Sent the envelope to Samantha Merchant (Samantha.Merchant@alliotts.com) for signing (31.104.155.33)
Wed, 25th Jun 2025 8:10:42 BST	Document emailed to Samantha.Merchant@alliotts.com
Wed, 25th Jun 2025 10:32:30 BST	Samantha Merchant viewed the envelope (94.228.44.8)
Wed, 25th Jun 2025 10:33:51 BST	Samantha Merchant signed the envelope (94.228.44.8)
Wed, 25th Jun 2025 10:33:51 BST	Sent the envelope to Dolly Popat (Dolly.popat@alliotts.com) for signing (94.228.44.8)
Wed, 25th Jun 2025 10:33:51 BST	This envelope has been signed by all parties (94.228.44.8)
Wed, 25th Jun 2025 10:33:53 BST	Document emailed to Dolly.popat@alliotts.com

FOREST SCHOOL CAMPS

England & Wales - Charity number 306006

Accounts

Charity registration number 306006

Company registration number 00937722 (England and Wales)

FOREST SCHOOL CAMPS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management	Piete Brooks	
	Daphne A Carre	
	Andrew Freedman	
	Bryson Gore	
	Llewellyn Gore	
	Benjamin Grainger	
	Lee Monk	
	Frances A Rainford	
	M Daniel B Simon	
	Althea E M Smith	
	Joel J A Smith	
	Ruth Steed	
	Rosemary J Whinnett	
	Chrissie Wood-Uwins	
	Jennifer M Sykes	
	Dr Sophie Meekings	
	Alice Husband	(Appointed 16 March 2024)
	Grizelda Hafter	
	Rebecca Powell	
	Jac St John	
	Margaret Stone	
	Kate Hall	
	Alma Fay Okkum Collins	(Appointed 16 September 2023)
	Amy Jane Steward	(Appointed 16 September 2023)
	Celeste Datta	(Appointed 16 September 2023)
	Hugo Buckle Heagren	(Appointed 29 January 2023)
	Huw Price	(Appointed 23 April 2023)
	Kevin Simon Hafter	(Appointed 23 April 2023)
	May Dorothy Zanetti Mackeith	(Appointed 23 April 2023)
	Yasmin Iona Ahmadzadeh	(Appointed 23 April 2023)
	Caroline Nicola Keam	
	Daniel Hall	(Appointed 27 April 2024)
Secretary	Althea E M Smith	
Charity number	306006	
Company number	00937722	
Registered office	Forest School Camps Hill Row Causeway Haddenham Ely CB6 3PA	
Independent examiner	Stephen Meredith FCA DChA Alliotts LLP Friary Court 13-21 High Street Guildford Surrey GU1 3DL	

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Solicitors

HIll & Abbott
9 & 10 Market Road
Chelmsford
Essex
CM1 1XH

Holden & Partners LLP
4th Floor
The Piano Factory
Farringdon Road
London
EC1R 3BX

FOREST SCHOOL CAMPS

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FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2023

The Council of Management present their report and accounts for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity is run by volunteers as it has been since 1947. It provides supervised camping holidays for boys and girls (youth members) between the ages of 6½ and 18 years, in this country and abroad, of an educational and adventurous nature, and in so doing encourages self-reliance, a sense of community and an interest in nature and woodcraft.

The charity's aims are described in the following statement:

On our camps we aim to teach our youth members how to live with:

- independence and responsibility;
- concern and care for themselves, other people and the environment;
- resourcefulness and self-confidence;
- tolerance;
- self-respect.

Our education is about discovering for oneself how to do something, rather than being told in the abstract. Our youth members find themselves in situations that encourage this; the outdoors demands and encourages learning.

We remove unnecessary authority and, with due regard for safety, encourage our youth members to take responsibility and to reach their own decisions on the small and not-so-small issues, individually or as members of a group.

The Council of Management has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are achieved by arranging a programme of camps in various locations (whether centred on one site or mobile camps moving between sites) with general or specific activities (such as cycling, canoeing, swimming, rafting, sailing, walking or caving), on which youth members can book a place. Volunteer leaders run the camps.

Camp Fee Support

Youth members who are unable to afford the fees to attend the camps are encouraged to apply for assistance from the Fees Support ('Aid Fund'), which is supported by voluntary donations and the charity's funds. No existing or new youth member is denied a place because they are unable to afford the fees.

Equipment Support

Youth members are also offered additional personal equipment where needed, such as Wellington boots, warm clothing or tents. In most cases, where clothing or equipment is suitable to be used by another child, then it is returned to the stores centre after camp. In some cases where the child is likely to have continued use of this equipment, or it cannot be re-used within the organisation, the child will keep the equipment.

Use of volunteers
The organisation is run entirely by hundreds of unpaid volunteers. We only pay for professional services such as bookkeeping, auditing, legal and financial advice, or external trainers, transport and maintenance of our buildings and land.

The charity is extremely grateful for the hard work of its staff and committee members, without whom the charity would not exist.

Physical base
FSC maintains a physical base in Haddenham in Cambridgeshire. Volunteers attend 7 weekend camps per year to store, clean, maintain and pack equipment for camps. We also maintain and use a 2.5 hectare woodland adjacent to the stores site. This woodland has begun to be used for short camps. There were also 10 fit out days for our new stores and training centre at our physical base.

Achievements and performance
Camps
This year we ran 21 children's camps and 5 Associate camps.

Inclusion
We aim to offer at least 10% of our places to children with disabilities and other high support children. This year 100 campers with disabilities were given places on a camp.

A number of these children and young adults are usually based in residential schools or housing. Camp gives them a break from their usual environment and offers new experiences within a supportive community. We strive to give these children and adults the same opportunities as non-disabled children to go on camp, to participate in all our activities and to learn new skills. Mentors liaise with families before and after camp to ensure a positive camping experience.

We also provide a range of training for our staff to provide them with additional skills for caring for children with disabilities.

Financial review
In 2016 it was identified that FSC's physical base at Haddenham was in need of considerable re-building work if we wished to remain there. A project was initiated in 2017 to consult within the organisation and on the best course of action. As at 31 October 2023 the first phase of this project was complete and the Big Roof was completed, the total cost was c.£1.5m (incl. VAT) and work is still underway to fit the new building out. Future plans to construct for the next phase of this project are under consideration.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately one year of support costs, currently £110,000 (i.e. expenditure excluding the direct costs of running camps). The Council of Management consider that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Free reserves have been maintained above this level throughout the year.

We maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 90% of our income, are principally received between March and July, whilst expenditure occurs throughout the year);
- contingencies such as the cancellation of some or all of our camping programme with the concomitant loss of fee income (for instance through continued pandemic related lockdown restrictions);
- the completion of our rebuilding project at Haddenham, in particular replacing the remaining dilapidated huts with a further building for woodworking and metal working.
- the replacement of the Children's database and financial software.

Our income comes from the following sources:

- Camp Fees – This typically the largest part of our income and comes from fees charged to our youth members for camping places.
- Donations – Which this year was larger than Camp Fees due to the fundraising efforts for our Stores Development Project. These donations primarily come from staff members, associate members, or the parents of our youth members. A small number of donations come from people who have no direct connection with the organisation but support our aims. We also received welcome income in the year from some Charitable Trusts.
- Bank interest and investment Income – Since we liquidated our investments into cash in November 2017 (see below) we no longer to expect this to represent a significant source of income.
- House rental income is received from our property at Haddenham
- Solar panels at our stores in Haddenham generate some income.

We raised £186,716 (2022:£414,103) through voluntary donations, legacies and grants, and free reserves at the year end were £384,863 (2022: 686,118).

Restricted funds at the year end were £45,125, relating to funds received from Hedley Foundation, Marco Guillen's estate and Tesco. All funds raised for the Stores Development Project have been spent (2022: £nil). Unrestricted funds stood at £1,494,714 (2022: £1,369,424), including the Haddenham Stores Development fund. Free reserves, representing unrestricted funds less funds invested in fixed assets (net of associated borrowings), at the year end were £384,863 (2022: £686,118).

Camping costs are our most significant and most important area of expenditure, and continue to be monitored closely to ensure we are offering a good camping experience at the lowest possible price.

We continue to be very grateful to the support received from our associate members, staff and parents of our youth members. With their support we need never turn a child away whose parents cannot afford the regular fees. During the year we also received a wonderful bequest from Marcos Guillen's estate for our camper support fund. The Hedley Foundation and the Jack Petchey Foundation also gave helpful contributions towards camper support, our camp for those with learning needs and training of new staff. We are hugely grateful for all this support.

We are delighted to report that our new stores and training centre was completed and handed over in April 2023. Following a 10-day work party to fit it out, we were able to use it for sending out the kit for all the camps we ran over the summer and autumn. It is proving to be a wonderful building and has exceeded our expectations. We are so very grateful to all those who have given so generously to make this investment in our future possible.

These include the wonderful gift from Roddy Brooks and his widow, Gilly. The Garfield Weston family has provided very generous support through the Garfield Weston Foundation. The Northwick Trust, the Bernard Sunley Foundation and the Cyril and Eve Jumbo Trust also gave grants and the Rank Foundation provided a significant interest-free loan. Parents, staff, former staff, associates and other individual supporters made valuable contributions.

The Council of Management have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Long term

Forest School Camps aims to continue providing supervised camps for a similar number of children year on year. Our core activities remain as relevant today as they did when the Charity was founded and have changed little since the Charity's inception. We aim to continue providing an "adventure in education" with a high level of care to those in our charge.

We will continue to support and train our staff/volunteers and encourage diverse staff involvement in committees and Council and the general running of the organisation.

Structure, governance and management

The charity is a company limited by guarantee.

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Katharine Bevan	(Resigned 23 April 2023)
Piete Brooks	
Daphne A Carre	
Feimatta Conteh	(Resigned 27 April 2024)
Vanessa Cooke	(Resigned 23 April 2023)
Tomos L Ford	(Resigned 27 April 2024)
Andrew Freedman	
Bryson Gore	
Llewellyn Gore	
Benjamin Grainger	
Ruth C Illingworth	(Resigned 23 April 2023)
Cameron J Kaye	(Resigned 23 April 2023)
Caroline Keam	(Resigned 15 December 2022)
Lee Monk	
Frances A Rainford	
M Daniel B Simon	
Liam Smeeth	(Resigned 23 April 2023)
Althea E M Smith	
Joel J A Smith	
Ruth Steed	
Hannah E E Summers	(Resigned 27 April 2024)
Rosemary J Whinnett	
Chrissie Wood-Uwins	
Rachel Young	(Resigned 23 April 2023)
Joshua R Hanson	(Resigned 27 April 2024)
Jessica S McQuail	(Resigned 15 December 2022)
Jennifer M Sykes	
Dr Sophie Meekings	
Alice Husband	(Appointed 16 March 2024)
Peter Nolan	(Resigned 23 April 2023)
Charlotte I O Gage	(Resigned 23 April 2023)
Christian Kaye	(Resigned 27 April 2024)
Timothy Abbott	(Resigned 27 April 2024)
Sarah Carpenter	(Resigned 23 April 2023)
Joanna Casserley	(Resigned 23 April 2023)
Grizelda Hafter	
Lucy Holburn	(Resigned 23 April 2023)
Rebecca Powell	
Jac St John	
Margaret Stone	
Kate Hall	
Alma Fay Okkum Collins	(Appointed 16 September 2023)
Amy Jane Steward	(Appointed 16 September 2023)
Celeste Datta	(Appointed 16 September 2023)
Hugo Buckle Heagren	(Appointed 29 January 2023)
Huw Price	(Appointed 23 April 2023)
Kevin Simon Hafter	(Appointed 23 April 2023)
May Dorothy Zanetti Mackeith	(Appointed 23 April 2023)
Yasmin Iona Ahmadzadeh	(Appointed 23 April 2023)

Caroline Nicola Keam
Daniel Hall (Appointed 27 April 2024)

The members of the charity appoint the trustees at the Annual General Meeting. The Council of Management appoints new trustees between Annual General Meetings. Trustees must be members of the charity.

The governing body of the charity is the Council of Management, which met five times in the financial year ending 31 October 2023. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

The day to day administrative management of the charity is delegated to an executive committee which meets seven times per year and which comprises the following officers:

- Chair of Council
- Vice-Chair(s) of Council
- Treasurer
- Staffing Secretary
- Children's Secretary
- Camps Secretary
- Stores/House Convenor(s)
- Insurance Volunteer
- Health & Safety Officer
- Council Secretary.

These roles are supported by the following committees to which specific responsibilities are delegated:

- Finance Committee
- Children's Committee
- Staffing Committee
- Camps Committee
- House & Grounds Committee
- Stores Collective.

In addition to these there are other officers and committees who report directly to the Chair or Vice-Chair (e.g. Glee, Archive & Publications group, Org4 Newsletter, Webmaster, and Associates Members Secretary).

The day to day running of individual children's camps is the responsibility of the 'appointed' camp chief, assisted by the other camp staff.

New trustees are only taken from members of the charity and are thus usually well experienced in the practices of the charity.

New trustees are provided with a copy of the Memorandum and Articles of Association, the last accounts, details of the organisational structure and an induction pack. We hope that new trustees will be able to attend at least four meetings a year. New trustees will usually have attended a number of council meetings as observers.

The charity is a member of the Sport and Recreation Alliance. We pay a subscription for this membership, which gives us access to advisory information and information on changes in law, and allows us to have our views represented in wider society. A member of the Council of Management represents the charity within this group.

The Council of Management's report was approved by the Board of Council of Management.

Celeste Datta
Celeste Datta (Jun 22, 2024 16:08 GMT+1)
.....
Celeste Datta
Chair

Date: 22/06/2024 .....

FOREST SCHOOL CAMPS

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF MANAGEMENT OF FOREST SCHOOL CAMPS

I report to the Council of Management on my examination of the financial statements of Forest School Camps (the charity) for the year ended 31 October 2023.

Responsibilities and basis of report

As the Council of Management of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Stephen Meredith

Stephen Meredith FCA, DChA

Alliotts LLP
Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Dated: 25/06/2024

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

Current financial year	Notes	Unrestricted funds general 2023 £	Unrestricted funds Designated fund 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:						
Donations and legacies	3	-	-	186,716	186,716	414,103
Charitable activities	4	336,468	-	-	336,468	321,853
Other trading activities	5	3,195	-	-	3,195	3,309
Investments	6	8,339	-	-	8,339	718
Other income	7	-	-	-	-	10,161
Total income		348,002	-	186,716	534,718	750,144
Expenditure on:						
Raising funds	8	562	-	-	562	621
Charitable activities	9	363,741	-	-	363,741	276,414
Other expenditure		-	-	-	-	112,208
Total expenditure		364,303	-	-	364,303	389,243
Net income/(expenditure)		(16,301)	-	186,716	170,415	360,901
Transfers between funds		(1,437,138)	1,578,729	(141,591)	-	-
Net movement in funds	11	(1,453,439)	1,578,729	45,125	170,415	360,901
Reconciliation of funds:						
Fund balances at 1 November 2022		1,369,424	-	-	1,369,424	1,008,523
Fund balances at 31 October 2023		(84,015)	1,578,729	45,125	1,539,839	1,369,424

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

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

Prior financial year	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:				
Donations and legacies	**3**	12,520	401,583	414,103
Charitable activities	**4**	321,853	-	321,853
Other trading activities	**5**	3,309	-	3,309
Investments	**6**	718	-	718
Other income	**7**	10,161	-	10,161
Total income		348,561	401,583	750,144
Expenditure on:				
Raising funds	**8**	621	-	621
Charitable activities	**9**	276,414	-	276,414
Other expenditure		112,208	-	112,208
Total expenditure		389,243	-	389,243
Net income/(expenditure)		(40,682)	401,583	360,901
Transfers between funds		694,354	(694,354)	-
Net movement in funds	**11**	653,672	(292,771)	360,901
Reconciliation of funds:				
Fund balances at 1 November 2021		715,752	292,771	1,008,523
Fund balances at 31 October 2022		1,369,424	-	1,369,424

FOREST SCHOOL CAMPS

BALANCE SHEET

AS AT 31 OCTOBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**15**		1,579,851		924,803
Current assets					
Debtors	**16**	12,788		23,223	
Cash at bank and in hand		431,706		672,398	
		444,494		695,621	
Creditors: amounts falling due within one year	**18**	(284,506)		(251,000)	
Net current assets			159,988		444,621
Total assets less current liabilities			1,739,839		1,369,424
Creditors: amounts falling due after more than one year	**19**		(200,000)		-
Net assets excluding pension liability			1,539,839		1,369,424
Net assets			1,539,839		1,369,424
The funds of the charity					
Restricted income funds	**20**		45,125		-
Unrestricted funds - general			(84,015)		1,369,424
Unrestricted funds - Designated fund	**21**		1,578,729		-
			1,539,839		1,369,424

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Council of Management on 22/06/2024

B. Grainger

Benjamin Grainger
Treasurer

Celeste Datta
Celeste Datta (Jun 22, 2024 16:08 GMT+1)

Celeste Datta
Chair

Company registration number 00937722 (England and Wales)

FOREST SCHOOL CAMPS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**25**		211,285		469,394
Investing activities					
Purchase of tangible fixed assets		(688,819)		(912,129)	
Proceeds from disposal of tangible fixed assets		-		10,161	
Investment income received		8,339		718	
Net cash used in investing activities			(680,480)		(901,250)
Financing activities					
Repayment of borrowings		200,000		-	
Repayment of bank loans		28,503		241,497	
Net cash generated from financing activities			228,503		241,497
Net decrease in cash and cash equivalents			(240,692)		(190,359)
Cash and cash equivalents at beginning of year			672,398		862,757
Cash and cash equivalents at end of year			431,706		672,398

1 Accounting policies

Charity information

Forest School Camps is a private company limited by guarantee incorporated in England and Wales. The registered office is Forest School Camps, Hill Row Causeway, Haddenham, Ely, CB6 3PA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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

Membership fees comprise amounts received for associate memberships.

Camp fees represent net fees receivable which are the total amounts receivable by the charity in the ordinary course of business for camping activities and educational experiences.

1 Accounting policies **(Continued)**

Investment income includes bank interest received and dividends received from listed investments.

1.5 Expenditure

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

Expenditure includes VAT where applicable as the charity cannot reclaim it.

Support and governance costs are allocated to the charity's main charitable activity, camp costs. Aid granted to campers to cover the camp fees is allocated to the restricted Aid Fund.

Aid payments from the restricted fund represent the subsidies paid. A transfer is made from unrestricted funds to the restricted fund to clear any deficit.

1.6 Tangible fixed assets

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

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

Freehold buildings	2% straight-line
Fixtures and fittings	25% straight-line
Computers	25% straight-line
Motor vehicles	25% straight-line
Tents & canoes, etc	25% straight-line
Fenwood	25% straight-line

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation

The Council have estimated the useful economic life of the stores and training centre when considering its depreciation policy.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	-	146,716	146,716	-	401,583	401,583
Legacies receivable	-	40,000	40,000	12,520	-	12,520
	-	186,716	186,716	12,520	401,583	414,103

3 Income from donations and legacies (Continued)

During the year grants and donations of £146,716 for the Store Development fund were received (2022: £401,583).

4 Charitable activities

	2023	2022
	£	£
Camping fees - unrestricted	336,468	321,853

5 Income from other trading activities

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Rental income - unrestricted	2,400	2,400
Sales and other sundry income - unrestricted	795	909
Other trading activities	3,195	3,309

6 Income from investments

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Interest receivable	8,339	718

7 Other income

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Net gain on disposal of tangible fixed assets	-	10,161

8 Expenditure on raising funds

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Fundraising and publicity		
Other fundraising costs	562	621

	Total - Camping costs	Total
	2023	2022
	£	£
Depreciation and impairment	33,771	2,599
Camp costs	252,961	214,761
Aid granted to campers	6,546	4,962
	293,278	222,322
Share of support costs (see note 10)	60,587	44,852
Share of governance costs (see note 10)	9,876	9,240
	363,741	276,414

10 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Haddenham and Fenwood maintenance	12,696	-	12,696	10,843
Bungalow expenses	8,400	-	8,400	2,209
Insurance	16,229	-	16,229	12,530
Printing, postage and stationery	329	-	329	4,903
Telecommunications	407	-	407	228
Travel	18,117	-	18,117	13,604
Bank charges and bad debts	4,409	-	4,409	535
Independent examination fees	-	4,967	4,967	4,560
Accountancy	-	3,349	3,349	3,000
Legal and professional	-	1,560	1,560	1,680
	60,587	9,876	70,463	54,092
Analysed between				
Charitable activities	60,587	9,876	70,463	54,092

Governance costs includes payments to the independent examiner of £4,967 (2022 - £4,560) for independent examination fees and accountancy services.

11 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,967	4,560
Depreciation of owned tangible fixed assets	33,771	2,598
Loss on write down of old stores building	-	112,208

12 Council Of Management

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

13 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-

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

13 Employees **(Continued)**

Remuneration of key management personnel
No remuneration (2022 - £nil) was paid to key management personnel in the year.

14 Taxation

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

15 Tangible fixed assets

	Freehold buildings	Fixtures and fittings	Computers	Motor vehicles	Tents & canoes, etc	Fenwood	Total
	£	£	£	£	£	£	£
Cost							
At 1 November 2022	922,129	1,151	50,283	14,373	61,985	15,689	1,065,610
Additions	688,819	-	-	-	-	-	688,819
At 31 October 2023	1,610,948	1,151	50,283	14,373	61,985	15,689	1,754,429
Depreciation and impairment							
At 1 November 2022	-	1,151	50,283	11,879	61,805	15,689	140,807
Depreciation charged in the year	32,219	-	-	1,425	127	-	33,771
At 31 October 2023	32,219	1,151	50,283	13,304	61,932	15,689	174,578
Carrying amount							
At 31 October 2023	1,578,729	-	-	1,069	53	-	1,579,851
At 31 October 2022	922,129	-	-	2,494	180	-	924,803

16 Debtors

Amounts falling due within one year:	2023 £	2022 £
Other debtors	6,575	18,775
Prepayments and accrued income	6,213	4,448
	12,788	23,223

17 Loans and overdrafts

	2023 £	2022 £
Other loans	470,000	241,497
	470,000	241,497
Payable within one year	270,000	241,497
Payable after one year	200,000	-

The charity has a loan from an individual, on an interest free basis and repayable on demand. No security has been given for the loan.

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. There will be no charges for early repayment.

18 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other loans	17	270,000	241,497
Trade creditors		6,202	1,955
Accruals and deferred income		8,304	7,548
		284,506	251,000

19 Creditors: amounts falling due after more than one year

		2023 £	2022 £
Borrowings	17	200,000	-

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. There will be no charges for early repayment.

20 Restricted funds

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

	At 1 November 2022	Incoming resources	Transfers	At 31 October 2023
	£	£	£	£
Aid and Stores Development Project Fund	-	186,716	(141,591)	45,125

Previous year:	At 1 November 2021	Incoming resources	Transfers	At 31 October 2022
	£	£	£	£
Aid and Stores Development Project Fund	292,599	401,583	(694,182)	-
Ron Brand Development Fund	172	-	(172)	-
	292,771	401,583	(694,354)	-

The charity offers reduced fees and equipment support for children who would otherwise be unable to camp. There is an annual budget from unrestricted funds to cover this expenditure, and once this has been expended, funds specifically donated expressly for use in the Aid and Stores Development Project Fund are expended from these restricted funds. Movements on this restricted fund are detailed above.

The charity also has released a fund, established in the memory of one of its founders, Ron "Beefy" Brand, which is dedicated to creating new initiatives from FSC and to continue widening the enrolment base.

During the year the work on the Haddenham Stores Development project led to the release of the restricted funds.

21 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the charity's activities.

	At 1 November 2022	Transfers	At 31 October 2023
	£	£	£
Haddenham Stores Development fund	-	1,578,729	1,578,729

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

22 Unrestricted funds

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

	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
Haddenham Stores Development fund	-	-	-	1,578,729	1,578,729
General funds	1,369,424	348,002	(364,303)	(1,437,138)	(84,015)
	1,369,424	348,002	(364,303)	141,591	1,494,714

Previous year:	At 1 November 2021	Incoming resources	Resources expended	Transfers	At 31 October 2022
	£	£	£	£	£
General funds	715,752	348,561	(389,243)	694,354	1,369,424

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

23 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Haddenham stores development project	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 October 2023 are represented by:				
Tangible assets	1,122	1,578,729	-	1,579,851
Current assets/(liabilities)	114,863	-	45,125	159,988
Long term liabilities	(200,000)	-	-	(200,000)
	(84,015)	1,578,729	45,125	1,539,839

23 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general	Unrestricted funds Haddenham stores development project	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
Fund balances at 31 October 2022 are represented by:				
Tangible assets	924,803	-	-	924,803
Current assets/(liabilities)	444,621	-	-	444,621
	1,369,424	-	-	1,369,424

24 Related party transactions

Transactions with related parties
During the year the charity had no transactions with any related parties (2022 - £nil)

25 Cash generated from operations	2023	2022
	£	£
Surplus for the year	170,415	360,901
Adjustments for:		
Investment income recognised in statement of financial activities	(8,339)	(718)
(Gain)/loss on disposal of tangible fixed assets	-	102,047
Depreciation and impairment of tangible fixed assets	33,771	2,599
Movements in working capital:		
Decrease/(increase) in debtors	10,435	(1,410)
Increase in creditors	5,003	5,975
Cash generated from operations	211,285	469,394

26 Analysis of changes in net debt

	At 1 November 2022	Cash flows	At 31 October 2023
	£	£	£
Cash at bank and in hand	672,398	(240,692)	431,706
Loans falling due within one year	(241,497)	(28,503)	(270,000)
Loans falling due after more than one year	-	(200,000)	(200,000)
	430,901	(469,195)	(38,294)

FOREST SCHOOL CAMPS

England & Wales - Charity number 306006

Accounts

Charity registration number 306006

Company registration number 00937722 (England and Wales)

FOREST SCHOOL CAMPS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management	Katharine Bevan	
	Piete Brooks	
	Daphne A Carre	
	Feimatta Conteh	
	Vanessa Cooke	
	Tomos L Ford	
	Andrew Freedman	
	Bryson Gore	
	Llewellyn Gore	
	Benjamin Grainger	
	Matthew Hawthorn	
	Ruth C Illingworth	
	Cameron J Kaye	
	Caroline Keam	
	Lee Monk	
	Frances A Rainford	
	M Daniel B Simon	
	Liam Smeeth	
	Althea E M Smith	
	Joel J A Smith	
	Ruth Steed	
	Hannah E E Summers	
	Rosemary J Whinnett	
	Chrissie Wood-Uwins	
	Rachel Young	
	Joshua R Hanson	
	Jessica S McQuail	
	Jennifer M Sykes	
	Dr Sophie Meekings	
	Alice Husband	
	Peter Nolan	
	Charlotte I O Gage	
	Christian Kaye	
	Timothy Abbott	
	Sarah Carpenter	
	Joanna Casserley	
	Grizelda Hafter	
	Lucy Holburn	
	Rebecca Powell	
	Jac St John	
	Margaret Stone	
	Kate Hall	(Appointed 5 March 2022)
Secretary	Althea E M Smith	
Charity number	306006	
Company number	00937722	

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Registered office	Forest School Camps Hill Row Causeway Haddenham Ely CB6 3PA
Independent examiner	Stephen Meredith FCA DChA Friary Court 13-21 High Street Guildford Surrey GU1 3DL
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	HIll & Abbott 9 & 10 Market Road Chelmsford Essex CM1 1XH Holden & Partners LLP 4th Floor The Piano Factory Farringdon Road London EC1R 3BX

FOREST SCHOOL CAMPS

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FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2022

The Council of Management present their report and accounts for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity is run by volunteers as it has been since 1947. It provides supervised camping holidays for boys and girls (youth members) between the ages of 6½ and 18 years, in this country and abroad, of an educational and adventurous nature, and in so doing encourages self-reliance, a sense of community and an interest in nature and woodcraft.

The charity's aims are described in the following statement:

On our camps we aim to teach our youth members how to live with:

- independence and responsibility;
- concern and care for themselves, other people and the environment;
- resourcefulness and self-confidence;
- tolerance;
- self-respect.

Our education is about discovering for oneself how to do something, rather than being told in the abstract. Our youth members find themselves in situations that encourage this; the outdoors demands and encourages learning.

We remove unnecessary authority and, with due regard for safety, encourage our youth members to take responsibility and to reach their own decisions on the small and not-so-small issues, individually or as members of a group.

The Council of Management has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are achieved by arranging a programme of camps in various locations (whether centred on one site or mobile camps moving between sites) with general or specific activities (such as cycling, canoeing, swimming, rafting, sailing, walking or caving), on which youth members can book a place. Volunteer leaders run the camps.

Camp Fee Support

Youth members who are unable to afford the fees to attend the camps are encouraged to apply for assistance from the Fees Support ('Aid Fund'), which is supported by voluntary donations and the charity's funds. No existing or new youth member is denied a place because they are unable to afford the fees. We are grateful to the Hendley Foundation and Delamere Dairy Foundation for the donations provided in respect of Aid Fund.

Equipment Support

Youth members are also offered additional personal equipment where needed, such as Wellington boots, warm clothing or tents. In most cases, where clothing or equipment is suitable to be used by another child, then it is returned to the stores centre after camp. In some cases where the child is likely to have continued use of this equipment, or it cannot be re-used within the organisation, the child will keep the equipment.

Use of volunteers
The organisation is run entirely by hundreds of unpaid volunteers. We only pay for professional services such as bookkeeping, auditing, legal and financial advice, or external trainers, transport and maintenance of our buildings and land.

The charity is extremely grateful for the hard work of its staff and committee members, without whom the charity would not exist.

Physical base
FSC maintains a physical base in Haddenham in Cambridgeshire. In a normal year volunteers attend 10 weekend camps per year to store, clean, maintain and pack equipment for camps, however due to COVID-19 lockdown restrictions only 4 such weekends took place before restrictions were imposed in March 2020. We also maintain and use a 2.5 hectare woodland adjacent to the stores site. This woodland has begun to be used for short camps.

Achievements and performance
Camps
This year we ran 22 children's camps, 6 Associate camps and 4 skills and conservations camps.

Inclusion
We aim to offer at least 10% of our places to children with disabilities and other high support children. This year 98 campers with disabilities are given places on a camp.

A number of these children and young adults are usually based in residential schools or housing. Camp gives them a break from their usual environment and offers new experiences within a supportive community. We strive to give these children and adults the same opportunities as non-disabled children to go on camp, to participate in all our activities and to learn new skills. Mentors liaise with families before and after camp to ensure a positive camping experience.

We also provide a range of training for our staff to provide them with additional skills for caring for children with disabilities.

Financial review
In 2016 it was identified that FSC's physical base at Haddenham was in need of considerable re-building work if we wish to remain there. A project was initiated in 2017 to consult within the organisation and on the best course of action. As at 31 October 2022 a budget of c.£1,566k (incl. VAT) was approved for the stores development project, this budget is expected to be funded by a mixture of FSC's reserves (incl. donations received) donations expected to be received and a soft of £250k loan from the Rank Foundation. In the financial year ended 31 October 2022 circa £912k was spent on this project from a mixture of FSC's reserves and donations received. The value of the old building of £112,208 was written off in the year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately one year of support costs (i.e. expenditure excluding the costs of running camps). The Council of Management consider that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

We maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 90% of our income, are principally received between March and July, whilst expenditure occurs throughout the year);
- contingencies such as the cancellation of some or all of our camping programme with the concomitant loss of fee income (for instance through continued pandemic related lockdown restrictions);
- contributions the eventual rebuilding of the physical stores base, currently at Haddenham (see more details below).
- the replacement of the Children's database and financial software.

Our income comes from the following sources:

- Camp Fees – This typically the largest part of our income and comes from fees charged to our youth members for camping places.
- Donations – Which this year was larger than Camp Fees due to the fundraising efforts for our Stores Development Project. These donations primarily come from staff members, associate members, or the parents of our youth members. A small number of donations come from people who have no direct connection with the organisation but support our aims.
- Bank interest and investment Income – Since we liquidated our investments into cash in November 2017 (see below) we no longer to expect this to represent a significant source of income.
- House rental income is received from our property at Haddenham
- .Solar panels at our stores in Haddenham generate some income.

We raised £401,583 (2021: £381,165) through voluntary donations, legacies and grants, which are included as restricted income. Restricted funds at the year end were £nil (2021: £292,771) as monies held for the Haddenham Store Development was spent. Free reserves at the year end were £444,621 (2021: £588,271).

Camping costs are our most significant and most important area of expenditure, and continue to be monitored closely to ensure we are offering a good camping experience at the lowest possible price.

We are enormously grateful to all those who have provided funding to enable us to build our fabulous new stores and training centre. We have had contributions from over 800 people as well as from a number of charitable foundations. The old buildings were collapsing and without a stores base FSC could not have continued.

We want to pay particular tribute to Roddy Brooks and his widow, Gilly. Roddy was a long-standing Camp Chief with Forest School Camps, having camped since he was 8. Roddy was a persuasive advocate from the beginning for a bold new building which would provide a strong base for FSC for decades to come. Before he died, he was delighted to see the building commissioned. He had made a major pledge to FSC which his widow Gilly fulfilled and very generously increased. Without this, the building could not have been started. We are so very grateful. Roddy has indeed been a “good ancestor” to FSC: his legacy will be the many thousands of campers in future who discover the magic of creating a community in a field.

Other families have also chosen to remember a loved one by donating in their memory because of the love they had for FSC and we are very touched by this. Parents, staff, former staff and associates have all responded to our appeal.

We would also like to thank the Garfield Weston family which has given generous support through the Garfield Weston Foundation. We are very grateful as well to the Rank Foundation, the Northwick Trust, the Bernard Sunley Foundation and the Cyril and Eve Jumbo Trust for their kind support. Their trust in us to make good use of this investment will not be misplaced.

The Council of Management have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Long term

Forest School Camps aims to continue providing supervised camps for a similar number of children year on year. Our core activities remain as relevant today as they did when the Charity was founded and have changed little since the Charity's inception. We aim to continue providing an "adventure in education" with a high level of care to those in our charge.

We will continue to support and train our staff/volunteers and encourage diverse staff involvement in committees and Council and the general running of the organisation.

Structure, governance and management

The charity is a company limited by guarantee.

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Katharine Bevan
Piete Brooks
Daphne A Carre
Feimatta Conteh
Vanessa Cooke
Tomos L Ford
Joe Francis (Resigned 23 January 2022)
Andrew Freedman
Bryson Gore
Llewellyn Gore
Benjamin Grainger
Matthew Hawthorn
Ruth C Illingworth
Cameron J Kaye
Caroline Keam
Lee Monk
Frances A Rainford
M Daniel B Simon
Liam Smeeth
Althea E M Smith
Joel J A Smith
Ruth Steed
Hannah E E Summers
Rosemary J Whinnett
Chrissie Wood-Uwins
Rachel Young
Joshua R Hanson
Jessica S McQuail
Jennifer M Sykes
Dr Sophie Meekings
Alice Husband
Peter Nolan
Charlotte I O Gage
Christian Kaye
Timothy Abbott
Sarah Carpenter
Joanna Casserley
Grizelda Hafter
Lucy Holburn
Rebecca Powell
Jac St John
Margaret Stone
Kate Hall (Appointed 5 March 2022)

The members of the charity appoint the trustees at the Annual General Meeting. The Council of Management appoints new trustees between Annual General Meetings. Trustees must be members of the charity.

The governing body of the charity is the Council of Management, which met six times in the financial year ending 31 October 2022. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

The day to day administrative management of the charity is delegated to an executive committee which meets seven times per year and which comprises the following officers:

- Chair of Council
- Vice-Chair(s) of Council
- Treasurer
- Staffing Secretary
- Children's Secretary
- Camps Secretary
- Stores/House Convenor(s)
- Insurance Volunteer
- Health & Safety Officer
- Council Secretary.

These roles are supported by the following committees to which specific responsibilities are delegated:

- Finance Committee
- Children's Committee
- Staffing Committee
- Camps Committee
- House & Grounds Committee
- Stores Collective.

In addition to these there are other officers and committees who report directly to the Chair or Vice-Chair (e.g. Glee, Archive & Publications group, Org4 Newsletter, Webmaster, and Associates Members Secretary).

The day to day running of individual children's camps is the responsibility of the 'appointed' camp chief, assisted by the other camp staff.

New trustees are only taken from members of the charity and are thus usually well experienced in the practices of the charity.

New trustees are provided with a copy of the Memorandum and Articles of Association, the last accounts, details of the organisational structure and an induction pack. We hope that new trustees will be able to attend at least four meetings a year. New trustees will usually have attended a number of council meetings as observers.

The charity is a member of the Sport and Recreation Alliance. We pay a subscription for this membership, which gives us access to advisory information and information on changes in law, and allows us to have our views represented in wider society. A member of the Council of Management represents the charity within this group.

The Council of Management's report was approved by the Board of Council of Management.

BLGore
BLGore (Jun 22, 2023 13:16 GMT+1)
.....

Bryson Gore
Chair

Date: 22/06/2023

FOREST SCHOOL CAMPS

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF MANAGEMENT OF FOREST SCHOOL CAMPS

I report to the Council of Management on my examination of the financial statements of Forest School Camps (the charity) for the year ended 31 October 2022.

Responsibilities and basis of report

As the Council of Management of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Stephen Meredith

Stephen Meredith FCA, DChA

Alliotts LLP
Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Dated: 23/06/2023.....

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	**3**	12,520	401,583	414,103	-	381,165	381,165
Charitable activities	**4**	321,853	-	321,853	1,510	-	1,510
Other trading activities	**5**	3,309	-	3,309	3,083	-	3,083
Investments	**6**	718	-	718	844	-	844
Other income	**7**	10,161	-	10,161	-	-	-
Total income		348,561	401,583	750,144	5,437	381,165	386,602
Expenditure on:							
Raising funds	**8**	621	-	621	-	-	-
Charitable activities	**9**	276,414	-	276,414	56,356	144,170	200,526
Other	**13**	112,208	-	112,208	-	-	-
Total expenditure		389,243	-	389,243	56,356	144,170	200,526
Net (outgoing)/incoming resources before transfers		(40,682)	401,583	360,901	(50,919)	236,995	186,076
Gross transfers between funds		694,354	(694,354)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		653,672	(292,771)	360,901	(50,919)	236,995	186,076
Fund balances at 1 November 2021		715,752	292,771	1,008,523	766,671	55,776	822,447
Fund balances at 31 October 2022		1,369,424	-	1,369,424	715,752	292,771	1,008,523

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOREST SCHOOL CAMPS

BALANCE SHEET

AS AT 31 OCTOBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**15**		924,803		127,481
Current assets					
Debtors	**16**	23,223		21,813	
Cash at bank and in hand		672,398		862,757	
		695,621		884,570	
Creditors: amounts falling due within one year	**18**	(251,000)		(3,528)	
Net current assets			444,621		881,042
Total assets less current liabilities			1,369,424		1,008,523
Income funds					
Restricted funds	**19**		-		292,771
Unrestricted funds			1,369,424		715,752
			1,369,424		1,008,523

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Council Of Management on 22/06/2023

BLGore
BLGore (Jun 22, 2023 13:16 GMT+1)

Bryson Gore
Trustee

B. Grainger

Benjamin Grainger
Trustee

Company registration number 00937722

1 Accounting policies

Charity information

Forest School Camps is a private company limited by guarantee incorporated in England and Wales. The registered office is Forest School Camps, Hill Row Causeway, Haddenham, Ely, CB6 3PA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

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

Membership fees comprise amounts received for associate memberships.

1 Accounting policies **(Continued)**

Camp fees represent net fees receivable which are the total amounts receivable by the charity in the ordinary course of business for camping activities and educational experiences.

Investment income includes bank interest received and dividends received from listed investments.

1.5 Expenditure

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

Expenditure includes VAT where applicable as the charity cannot reclaim it.

Support and governance costs are allocated to the charity's main charitable activity, camp costs. Aid granted to campers to cover the camp fees is allocated to the restricted Aid Fund.

Aid payments from the restricted fund represent the subsidies paid. A transfer is made from unrestricted funds to the restricted fund to clear any deficit.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Nil
Fixtures and fittings	25% straight-line
Computers	25% straight-line
Motor vehicles	25% straight-line
Tents & canoes, etc	25% straight-line
Fenwood	25% straight-line

Freehold land is not depreciated. No depreciation is provided in respect of freehold buildings as, in the opinion of the Council of Management, any depreciation charge would be immaterial because the buildings are sufficiently maintained to ensure that the residual value of the buildings do not significantly differ from their current book value. It is the policy of the Council of Management to make provision in the statement of financial activities in the event of any permanent diminution in value occurring.

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies **(Continued)**

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	-	401,583	401,583	281,165
Legacies receivable	12,520	-	12,520	-
Grants received	-	-	-	100,000
	12,520	401,583	414,103	381,165

During the year grants and donations of £401,583 for the Store Development fund were received (2021: £381,165).

4 Charitable activities

	2022	2021
	£	£
Camping fees - unrestricted	321,853	1,510

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income - unrestricted	2,400	2,400
Sales and other sundry income - unrestricted	909	683
Other trading activities	3,309	3,083

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	718	844

7 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Net gain on disposal of tangible fixed assets	10,161	-

8 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
Fundraising and publicity		
Other fundraising costs	621	-
	621	-

7 Charitable Activities

	Total - Camping costs	Aid and Store Development fund	Total 2022	Total 2021
	2022	2022		
	£	£	£	£
Depreciation and impairment	2,599	-	2,599	3,639
Camp costs	214,761	-	214,761	158,822
Aid granted to campers	4,962	-	4,962	-
	222,322	-	222,322	162,461
Share of support costs (see note 10)	44,852	-	44,852	31,340
Share of governance costs (see note 10)	9,240	-	9,240	6,725
	276,414	-	276,414	200,526
Analysis by fund				
Unrestricted funds	276,414	-	276,414	56,356
Restricted funds	-	-	-	144,170
For the year ended 31 October 2021				
Unrestricted funds	56,356	-		56,356
Restricted funds	-	144,170		144,170
	56,356	144,170		200,526

10 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Haddenham and Fenwood maintenance	10,843	-	10,843	10,977
Bungalow expenses	2,209	-	2,209	1,706
Insurance	12,530	-	12,530	9,989
Printing, postage and stationery	4,903	-	4,903	2,300
Telecommunications	228	-	228	2,617
Travel	13,604	-	13,604	2,714
Bank charges and bad debts	535	-	535	1,037
Independent examination fees	-	4,560	4,560	1,890
Accountancy	-	3,000	3,000	1,638
Legal and professional	-	1,680	1,680	3,197
	44,852	9,240	54,092	38,065
Analysed between				
Charitable activities	44,852	9,240	54,092	38,065

Governance costs includes payments to the independent examiner of £7,560 (2020 - £3,360) for independent examination fees and accountancy services.

11 Council Of Management

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

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

13 Other

	Unrestricted funds	Total
	2022 £	2021 £
Net loss on writing off value of old stores building	112,208	-

14 Taxation

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

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Tents & canoes, etc	Fenwood	Total
	£	£	£	£	£	£	£
Cost							
At 1 November 2021	122,208	1,151	50,283	14,373	61,985	15,689	265,689
Additions	912,129	-	-	-	-	-	912,129
Disposals	(112,208)	-	-	-	-	-	(112,208)
At 31 October 2022	922,129	1,151	50,283	14,373	61,985	15,689	1,065,610
Depreciation and impairment							
At 1 November 2021	-	1,151	50,060	10,047	61,262	15,689	138,209
Depreciation charged in the year	-	-	223	1,832	543	-	2,598
At 31 October 2022	-	1,151	50,283	11,879	61,805	15,689	140,807
Carrying amount							
At 31 October 2022	922,129	-	-	2,494	180	-	924,803
At 31 October 2021	122,208	-	223	4,327	723	-	127,481

16 Debtors

	2022	2021
Amounts falling due within one year:	**£**	**£**
Other debtors	18,775	18,775
Prepayments and accrued income	4,448	3,038
	23,223	21,813

17 Loans and overdrafts

	2022	2021
	£	**£**
Other loan	241,497	-
Payable within one year	241,497	-

The charity has a loan from an individual, on an interest free basis and repayable on demand. No security has been given for the loan.

18 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	**£**
Other loans	**17**	241,497	-
Trade creditors		1,955	-
Accruals and deferred income		7,548	3,528
		251,000	3,528

19 Restricted funds

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

		Movement in funds			Movement in funds		
	Balance at 1 November 2020	Income	Expenditure	Balance at 1 November 2021	Income	Transfers	Balance at 31 October 2022
	£	£	£	£	£	£	£
Aid and Stores Development Project Fund	55,604	381,165	(144,170)	292,599	401,583	(694,182)	-
Ron Brand Development Fund	172	-	-	172	-	(172)	-
	55,776	381,165	(144,170)	292,771	401,583	(694,354)	-

The charity offers reduced fees and equipment support for children who would otherwise be unable to camp. There is an annual budget from unrestricted funds to cover this expenditure, and once this has been expended, funds specifically donated expressly for use in the Aid and Stores Development Project Fund are expended from these restricted funds. Movements on this restricted fund are detailed above.

The charity also has a fund, established in the memory of one of its founders, Ron "Beefy" Brand, which is dedicated to creating new initiatives from FSC and to continue widening the enrolment base.

During the year the work on the Haddenham stores development project led to the release of the restricted funds.

20 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 October 2022 are represented by:						
Tangible assets	924,803	-	924,803	127,481	-	127,481
Current assets/(liabilities)	444,621	-	444,621	588,271	292,771	881,042
	1,369,424	-	1,369,424	715,752	292,771	1,008,523

16 Transactions with related parties

During the year the charity had no transactions with any related parties (2021 - £nil)

Forest School Camps - Financial Statements 31 Oct 2022

Final Audit Report 2023-06-23

Created:	2023-06-21
By:	Alliotts Support Team (londonsupport@alliotts.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAADh7saaI6qdvZpcE6fglpTdAKgU4Z_U9u

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FOREST SCHOOL CAMPS

England & Wales - Charity number 306006

Accounts

Charity Registration No. 306006

Company Registration No. 00937722 (England and Wales)

FOREST SCHOOL CAMPS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management	Katharine Bevan	
	Piete Brooks	
	Daphne A Carre	
	Feimatta Conteh	
	Vanessa Cooke	
	Tomos L Ford	
	Andrew Freedman	
	Bryson Gore	
	Llewellyn Gore	
	Benjamin Grainger	
	Matthew Hawthorn	
	Ruth C Illingworth	
	Cameron J Kaye	
	Caroline Keam	
	Lee Monk	
	Frances A Rainford	
	M Daniel B Simon	
	Liam Smeeth	
	Althea E M Smith	
	Joel J A Smith	
	Ruth Steed	
	Hannah E E Summers	
	Rosemary J Whinnett	
	Chrissie Wood-Uwins	
	Rachel Young	
	Joshua R Hanson	
	Jessica S McQuail	
	Jennifer M Sykes	
	Dr Sophie Meekings	
	Alice Husband	
	Peter Nolan	
	Charlotte I O Gage	
	Christian Kaye	
	Timothy Abbott	(Appointed 7 March 2021)
	Sarah Carpenter	(Appointed 7 March 2021)
	Joanna Casserley	(Appointed 21 March 2021)
	Grizelda Hafter	(Appointed 21 March 2021)
	Lucy Holburn	(Appointed 13 July 2021)
	Rebecca Powell	(Appointed 13 June 2021)
	Jac St John	(Appointed 7 March 2021)
	Margaret Stone	(Appointed 7 March 2021)
Secretary	Althea E M Smith	
Charity number	306006	
Company number	00937722	

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Registered office	Forest School Camps Hill Row Causeway Haddenham Ely CB6 3PA
Independent examiner	Stephen Meredith FCA DChA Alliotts LLP 4th Floor Friary Court 13-21 High Street Guildford Surrey GU1 3DL
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	HIll & Abbott 9 & 10 Market Road Chelmsford Essex CM1 1XH Holden & Partners LLP 4th Floor The Piano Factory Farringdon Road London EC1R 3BX

FOREST SCHOOL CAMPS

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2021

The Council of Management present their report and accounts for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity is run by volunteers as it has been since 1947. It provides supervised camping holidays for boys and girls (youth members) between the ages of 6½ and 18 years, in this country and abroad, of an educational and adventurous nature, and in so doing encourages self-reliance, a sense of community and an interest in nature and woodcraft.

The charity's aims are described in the following statement:

On our camps we aim to teach our youth members how to live with:

- independence and responsibility;
- concern and care for themselves, other people and the environment;
- resourcefulness and self-confidence;
- tolerance;
- self-respect.

Our education is about discovering for oneself how to do something, rather than being told in the abstract. Our youth members find themselves in situations that encourage this; the outdoors demands and encourages learning.

We remove unnecessary authority and, with due regard for safety, encourage our youth members to take responsibility and to reach their own decisions on the small and not-so-small issues, individually or as members of a group.

The Council of Management has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are achieved by arranging a programme of camps in various locations (whether centred on one site or mobile camps moving between sites) with general or specific activities (such as cycling, canoeing, swimming, rafting, sailing, walking or caving), on which youth members can book a place. Volunteer leaders run the camps.

Camp Fee Support

Youth members who are unable to afford the fees to attend the camps are encouraged to apply for assistance from the Fees Support ('Aid Fund'), which is supported by voluntary donations and the charity's funds. No existing or new youth member is denied a place because they are unable to afford the fees.

Equipment Support

Youth members are also offered additional personal equipment where needed, such as Wellington boots, warm clothing or tents. In most cases, where clothing or equipment is suitable to be used by another child, then it is returned to the stores centre after camp. In some cases where the child is likely to have continued use of this equipment, or it cannot be re-used within the organisation, the child will keep the equipment.

Use of volunteers
The organisation is run entirely by hundreds of unpaid volunteers. We only pay for professional services such as bookkeeping, auditing, legal and financial advice, or external trainers, transport and maintenance of our buildings and land.

The charity is extremely grateful for the hard work of its staff and committee members, without whom the charity would not exist.

Physical base
FSC maintains a physical base in Haddenham in Cambridgeshire. In a normal year volunteers attend 10 weekend camps per year to store, clean, maintain and pack equipment for camps, however due to COVID-19 lockdown restrictions only 4 such weekends took place before restrictions were imposed in March 2020. We also maintain and use a 2.5 hectare woodland adjacent to the stores site. This woodland has begun to be used for short camps.

Achievements and performance
Camps
In a normal year we typically run c.30 children's camps, c.5 associate camps and c.5 skills and conservations camps. However, due to COVID-19 lockdown restrictions we did not put on a programme of camps for this year.

Inclusion
We aim to offer at least 10% of our places to children with disabilities and other high support children. In normal years we would typically c.100 campers with disabilities are given places on camps in each year.

A number of these children and young adults are usually based in residential schools or housing. Camp gives them a break from their usual environment and offers new experiences within a supportive community. We strive to give these children and adults the same opportunities as non-disabled children to go on camp, to participate in all our activities and to learn new skills. Mentors liaise with families before and after camp to ensure a positive camping experience.

In normal years we provide a range of training for our staff to provide them with additional skills for caring for children with disabilities. However, COVID-19 lockdown restrictions and the cancelling of our programme of camps limited out ability to do this in 2021.

Financial review
There were no notable costs in 2021.

In 2016 it was identified that FSC's physical base at Haddenham was in need of considerable re-building work if we wish to remain there. A project was initiated in 2017 to consult within the organisation and on the best course of action. In December 2021 a budget of c.1,324k (incl. VAT) was approved by the Council of Management for the stores development project, this budget is expected to be funded by a mixture of FSC's reserves (incl. donations received) donations expected to be received and a soft £250k loan from the Rank Foundation if donations received do not cover the full cost. In the financial year ending 31 October 2021 c. £145k from FSC's reserves was spent on this project.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately one year of support costs (i.e. expenditure excluding the costs of running camps). The Council of Management consider that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

We maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 90% of our income, are principally received between March and July, whilst expenditure occurs throughout the year);
- contingencies such as the cancellation of some or all of our camping programme with the concomitant loss of fee income (for instance through continued pandemic related lockdown restrictions);
- contributions the eventual rebuilding of the physical stores base, currently at Haddenham (see more details below).
- the replacement of the Children's database and financial software.

Our income comes from the following sources:

- Camp Fees – This is normally by far the largest part of our income and comes from fees charged to our youth members for camping places.
- Donations – The second largest income source is donations, these come primarily from staff members, associate members, or the parents of our youth members. A small number of donations come from people who have no direct connection with the organisation but support our aims.
- Bank interest and investment Income – Since we liquidated our investments into cash in November 2017 (see below) we no longer expect this to represent a significant source of income.
- House rental income is received from our property at Haddenham.
- Solar panels at our stores in Haddenham generate some income.

We raised £318,165 (2020: £55,604) through voluntary donations, legacies and grants, which are included as restricted income. Restricted funds at the year end were £292,771 (2020: £55,776) held for the Aid and Store Development fund. Free reserves at the year end were £588,271 (2020: £635,562).

We continue to be very grateful to the support received from our associate members, staff and parents of our youth members. With their support we need never turn a child away whose parents cannot afford the regular fees.

Camping costs are our most significant and most important area of expenditure, and continue to be monitored closely to ensure we are offering a good camping experience at the lowest possible price.

The Council of Management have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Long term
Forest School Camps aims to continue providing supervised camps for a similar number of children year on year. Our core activities remain as relevant today as they did when the Charity was founded and have changed little since the Charity's inception. We aim to continue providing an "adventure in education" with a high level of care to those in our charge.

We will continue to support and train our staff/volunteers and encourage diverse staff involvement in committees and Council and the general running of the organisation.

Structure, governance and management
The charity is a company limited by guarantee.

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Katharine Bevan	
Piete Brooks	
Roderick W S Brooks	(Resigned 7 March 2021)
Daphne A Carre	
Feimatta Conteh	
Vanessa Cooke	
Tomos L Ford	
Joe Francis	(Resigned 23 January 2022)
Andrew Freedman	
Bryson Gore	
Llewellyn Gore	
Benjamin Grainger	
Matthew Hawthorn	
Ruth C Illingworth	
Cameron J Kaye	
Caroline Keam	
Lee Monk	
Frances A Rainford	
M Daniel B Simon	
Liam Smeeth	
Althea E M Smith	
Joel J A Smith	
Ruth Steed	
Hannah E E Summers	
Rosemary J Whinnett	
Chrissie Wood-Uwins	
Rachel Young	
Joshua R Hanson	
Jessica S McQuail	
Jennifer M Sykes	
Dr Sophie Meekings	
Alice Husband	
Peter Nolan	
Charlotte I O Gage	
Christian Kaye	
Timothy Abbott	(Appointed 7 March 2021)
Sarah Carpenter	(Appointed 7 March 2021)
Joanna Casserley	(Appointed 21 March 2021)
Grizelda Hafter	(Appointed 21 March 2021)
Lucy Holburn	(Appointed 13 July 2021)
Rebecca Powell	(Appointed 13 June 2021)
Jac St John	(Appointed 7 March 2021)
Margaret Stone	(Appointed 7 March 2021)

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

The members of the charity appoint the trustees at the Annual General Meeting. The Council of Management appoints new trustees between Annual General Meetings. Trustees must be members of the charity.

The governing body of the charity is the Council of Management, which met six times in the financial year ending 31 October 2021. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

The day to day administrative management of the charity is delegated to an executive committee which meets seven times per year and which comprises the following officers:

- Chair of Council
- Vice-Chair(s) of Council
- Treasurer
- Staffing Secretary
- Children's Secretary
- Camps Secretary
- Stores/House Convenor(s)
- Insurance Volunteer
- Health & Safety Officer
- Council Secretary.

These roles are supported by the following committees to which specific responsibilities are delegated:

- Finance Committee
- Children's Committee
- Staffing Committee
- Camps Committee
- House & Grounds Committee
- Stores Collective.

In addition to these there are other officers and committees who report directly to the Chair or Vice-Chair (e.g. Glee, Archive & Publications group, Org4 Newsletter, Webmaster, and Associates Members Secretary).

The day to day running of individual children's camps is the responsibility of the 'appointed' camp chief, assisted by the other camp staff.

New trustees are only taken from members of the charity and are thus usually well experienced in the practices of the charity.

New trustees are provided with a copy of the Memorandum and Articles of Association, the last accounts, details of the organisational structure and an induction pack. We hope that new trustees will be able to attend at least four meetings a year. New trustees will usually have attended a number of council meetings as observers.

The charity is a member of the Sport and Recreation Alliance. We pay a subscription for this membership, which gives us access to advisory information and information on changes in law, and allows us to have our views represented in wider society. A member of the Council of Management represents the charity within this group.

The Council of Management's report was approved by the Board of Council of Management.

Jess McQuail
Jess McQuail (May 19, 2022 14:06 GMT+1)
.....
Jessica S McQuail
Chair
Dated: 19/05/2022 .....

FOREST SCHOOL CAMPS

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF MANAGEMENT OF FOREST SCHOOL CAMPS

I report to the Council of Management on my examination of the financial statements of Forest School Camps (the charity) for the year ended 31 October 2021.

Responsibilities and basis of report

As the Council of Management of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Stephen Meredith

Stephen Meredith FCA, DChA

Alliotts LLP
Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Dated: 19/05/2022

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	**3**	-	381,165	381,165	-	55,604	55,604
Charitable activities	**4**	1,510	-	1,510	3,633	-	3,633
Other trading activities	**5**	3,083	-	3,083	1,289	-	1,289
Investments	**6**	844	-	844	1,683	-	1,683
Total income		5,437	381,165	386,602	6,605	55,604	62,209
Expenditure on:							
Charitable activities	**7**	56,356	144,170	200,526	109,773	-	109,773
Net (expenditure)/income for the year/ Net movement in funds		(50,919)	236,995	186,076	(103,168)	55,604	(47,564)
Fund balances at 1 November 2020		766,671	55,776	822,447	869,839	172	870,011
Fund balances at 31 October 2021		715,752	292,771	1,008,523	766,671	55,776	822,447

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOREST SCHOOL CAMPS

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	**11**		127,481		131,109
Current assets					
Debtors	**12**	21,813		8,318	
Cash at bank and in hand		862,757		686,380	
		884,570		694,698	
Creditors: amounts falling due within one year	**13**	(3,528)		(3,360)	
Net current assets			881,042		691,338
Total assets less current liabilities			1,008,523		822,447
Income funds					
Restricted funds	**14**		292,771		55,776
Unrestricted funds			715,752		766,671
			1,008,523		822,447

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Council Of Management on 19/05/2022

B. Grainger
.....
Benjamin Grainger
Trustee

Jess McQuail
Jess McQuail (May 19, 2022 14:06 GMT+1)
.....
Jessica S McQuail
Trustee

Company Registration No. 00937722

1 Accounting policies

Charity information

Forest School Camps is a private company limited by guarantee incorporated in England and Wales. The registered office is Forest School Camps, Hill Row Causeway, Haddenham, Ely, CB6 3PA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

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

1 Accounting policies **(Continued)**

Membership fees comprise amounts received for associate memberships.

Camp fees represent net fees receivable which are the total amounts receivable by the charity in the ordinary course of business for camping activities and educational experiences.

Investment income includes bank interest received and dividends received from listed investments.

1.5 Expenditure

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

Expenditure includes VAT where applicable as the charity cannot reclaim it.

Support and governance costs are allocated to the charity's main charitable activity, camp costs. Aid granted to campers to cover the camp fees is allocated to the restricted Aid Fund.

Aid payments from the restricted fund represent the subsidies paid. A transfer is made from unrestricted funds to the restricted fund to clear any deficit.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Nil
Fixtures and fittings	25% straight-line
Computers	25% straight-line
Motor vehicles	25% straight-line
Tents & canoes, etc	25% straight-line
Fenwood	25% straight-line

Freehold land is not depreciated. No depreciation is provided in respect of freehold buildings as, in the opinion of the Council of Management, any depreciation charge would be immaterial because the buildings are sufficiently maintained to ensure that the residual value of the buildings do not significantly differ from their current book value. It is the policy of the Council of Management to make provision in the statement of financial activities in the event of any permanent diminution in value occurring.

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

1.7 Impairment of fixed assets

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

1 Accounting policies **(Continued)**

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Restricted funds	Restricted funds
	2021	2020
	£	£
Donations and gifts	281,165	55,604
Grants received	100,000	-
	381,165	55,604

During the year a grant of £100,000 for the Store Development was received (2020: £nil).

4 Charitable activities

	2021	2020
	£	£
Camping fees - unrestricted	1,510	3,633

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income - unrestricted	2,400	817
Sales and other sundry income - unrestricted	683	472
Other trading activities	3,083	1,289

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	844	1,683

7 Charitable Activities

	Total - Camping costs	Aid and Store Development fund	Total 2021	Total
	2021	2021		2020
	£	£	£	£
Depreciation and impairment	3,639	-	3,639	4,225
Camp costs	14,652	144,170	158,822	8,611
	18,291	144,170	162,461	12,836
Share of support costs (see note 8)	31,340	-	31,340	92,137
Share of governance costs (see note 8)	6,725	-	6,725	4,800
	56,356	144,170	200,526	109,773
Analysis by fund				
Unrestricted funds	56,356	-	56,356	109,773
Restricted funds	-	144,170	144,170	-
	56,356	144,170	200,526	109,773
For the year ended 31 October 2020				
Unrestricted funds	109,773	-		

8 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Haddenham and Fenwood maintenance	10,977	-	10,977	57,496
Bungalow expenses	1,706	-	1,706	919
Insurance	9,989	-	9,989	8,929
Printing, postage and stationery	2,300	-	2,300	5,087
Room hire	-	-	-	1,992
Miscellaneous expenses	-	-	-	563
Telecommunications	2,617	-	2,617	1,780
Travel	2,714	-	2,714	15,189
Bank charges and bad debts	1,037	-	1,037	182
Independent examination fees	-	1,890	1,890	1,800
Accountancy	-	1,638	1,638	1,560
Legal and professional	-	3,197	3,197	1,440
	31,340	6,725	38,065	96,937
Analysed between				
Charitable activities	31,340	6,725	38,065	96,937

Governance costs includes payments to the independent examiner of £3,528 (2020 - £3,360) for independent examination fees and accountancy services.

9 Council Of Management

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

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Tents & canoes, etc	Fenwood	Total
	£	£	£	£	£	£	£
Cost							
At 1 November 2020	122,208	1,151	50,283	14,373	61,985	15,689	265,689
At 31 October 2021	122,208	1,151	50,283	14,373	61,985	15,689	265,689
Depreciation and impairment							
At 1 November 2020	-	1,151	49,491	8,078	60,171	15,689	134,580
Depreciation charged in the year	-	-	569	1,968	1,091	-	3,628
At 31 October 2021	-	1,151	50,060	10,046	61,262	15,689	138,208
Carrying amount							
At 31 October 2021	122,208	-	223	4,327	723	-	127,481
At 31 October 2020	122,208	-	791	6,295	1,815	-	131,109

12 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	18,775	4,284
Prepayments and accrued income	3,038	4,034
	21,813	8,318

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,528	3,360

14 Restricted funds

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

	Movement in funds		Movement in funds			
	Balance at 1 November 2019	Income	Balance at 1 November 2020	Income	Expenditure	Balance at 31 October 2021
	£	£	£	£	£	£
Aid and Stores Development Project Fund	-	55,604	55,604	381,165	(144,170)	292,599
Ron Brand Development Fund	172	-	172	-	-	172
	172	55,604	55,776	381,165	(144,170)	292,771

The charity offers reduced fees and equipment support for children who would otherwise be unable to camp. There is an annual budget from unrestricted funds to cover this expenditure, and once this has been expended, funds specifically donated expressly for use in the Aid and Stores Development Project Fund are expended from these restricted funds. Movements on this restricted fund are detailed above.

The charity also has a fund, established in the memory of one of its founders, Ron "Beefy" Brand, which is dedicated to creating new initiatives from FSC and to continue widening the enrolment base.

15 Analysis of net assets between funds

	Unrestricted funds 2021	**Restricted funds 2021**	**Total 2021**	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	£	£	£
Fund balances at 31 October 2021 are represented by:						
Tangible assets	127,481	-	127,481	131,109	-	131,109
Current assets/ (liabilities)	588,271	292,771	881,042	635,562	55,776	691,338
	715,752	292,771	1,008,523	766,671	55,776	822,447

16 Transactions with related parties

During the year the charity had no transactions with any related parties (2020 - £nil)

FOREST SCHOOL CAMPS

England & Wales - Charity number 306006

Accounts

Charity Registration No. 306006

Company Registration No. 00937722 (England and Wales)

FOREST SCHOOL CAMPS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management	Katharine Bevan	
	Piete Brooks	
	Roderick W S Brooks	
	Daphne A Carre	
	Feimatta Conteh	
	Vanessa Cooke	
	Tomos L Ford	
	Joe Francis	
	Andrew Freedman	
	Bryson Gore	
	Llewellyn Gore	
	Benjamin Grainger	
	Matthew Hawthorn	
	Ruth C Illingworth	
	Cameron J Kaye	
	Caroline Keam	
	Lee Monk	
	Frances A Rainford	
	M Daniel B Simon	
	Liam Smeeth	
	Althea E M Smith	
	Joel J A Smith	
	Ruth Steed	
	Hannah E E Summers	
	Rosemary J Whinnett	
	Chrissie Wood-Uwins	
	Rachel Young	
	Joshua R Hanson	
	Jessica S McQuail	
	Jennifer M Sykes	
	Dr Sophie Meekings	
	Alice Husband	
	Peter Nolan	(Appointed 29 February 2020)
	Charlotte I O Gage	(Appointed 14 June 2020)
	Christian Kaye	(Appointed 14 June 2020)
Secretary	Althea E M Smith	
Charity number	306006	
Company number	00937722	
Registered office	Forest School Camps	
	Hill Row Causeway	
	Haddenham	
	Ely	
	CB6 3PA	

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Independent examiner	Stephen Meredith FCA DChA Friary Court 13-21 High Street Guildford Surrey GU1 3DL
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	HIll & Abbott 9 & 10 Market Road Chelmsford Essex CM1 1XH

FOREST SCHOOL CAMPS

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FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2020

The Council of Management present their report and accounts for the year ended 31 October 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity is run by volunteers as it has been since 1947. It provides supervised camping holidays for boys and girls (youth members) between the ages of 6½ and 18 years, in this country and abroad, of an educational and adventurous nature, and in so doing encourages self-reliance, a sense of community and an interest in nature and woodcraft.

The charity's aims are described in the following statement:

On our camps we aim to teach our youth members how to live with:

- independence and responsibility;
- concern and care for themselves, other people and the environment;
- resourcefulness and self-confidence;
- tolerance;
- self-respect.

Our education is about discovering for oneself how to do something, rather than being told in the abstract. Our youth members find themselves in situations that encourage this; the outdoors demands and encourages learning.

We remove unnecessary authority and, with due regard for safety, encourage our youth members to take responsibility and to reach their own decisions on the small and not-so-small issues, individually or as members of a group.

The Council of Management has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are achieved by arranging a programme of camps in various locations (whether centred on one site or mobile camps moving between sites) with general or specific activities (such as cycling, canoeing, swimming, rafting, sailing, walking or caving), on which youth members can book a place. Volunteer leaders run the camps.

Camp Fee Support

Youth members who are unable to afford the fees to attend the camps are encouraged to apply for assistance from the Fees Support ('Aid Fund'), which is supported by voluntary donations and the charity's funds. No existing or new youth member is denied a place because they are unable to afford the fees.

Equipment Support

Youth members are also offered additional personal equipment where needed, such as Wellington boots, warm clothing or tents. In most cases, where clothing or equipment is suitable to be used by another child, then it is returned to the stores centre after camp. In some cases where the child is likely to have continued use of this equipment, or it cannot be re-used within the organisation, the child will keep the equipment.

Use of volunteers
The organisation is run entirely by hundreds of unpaid volunteers. We only pay for professional services such as bookkeeping, auditing, legal and financial advice, or external trainers, transport and maintenance of our buildings and land. We have no professional fundraisers.

The charity is extremely grateful for the hard work of its staff and committee members, without whom the charity would not exist.

Physical base
FSC maintains a physical base in Haddenham in Cambridgeshire. In a normal year volunteers attend 10 weekend camps per year to store, clean, maintain and pack equipment for camps, however due to COVID-19 lockdown restrictions only 4 such weekends took place before restrictions were imposed in March 2020. We also maintain and use a 2.5 hectare woodland adjacent to the stores site. This woodland has begun to be used for short camps.

Achievements and performance
Camps
In a normal year we typically run c.30 children's camps, c.5 associate camps and c.5 skills and conservations camps. However, due to COVID-19 lockdown restrictions we cancelled our programme of camps in March 2020 which resulted in the vast majority of our camps not going ahead.

Inclusion
We aim to offer at least 10% of our places to children with disabilities and other high support children. In normal years we would typically offer c.100 campers with disabilities a place on camps in each year.

A number of these children and young adults are usually based in residential schools or housing. Camp gives them a break from their usual environment and offers new experiences within a supportive community. We strive to give these children and adults the same opportunities as non-disabled children to go on camp, to participate in all our activities and to learn new skills. Mentors liaise with families before and after camp to ensure a positive camping experience.

In normal years, we provide a range of training for our staff to provide them with additional skills for caring for children with disabilities. However, COVID-19 lockdown restrictions and the cancelling of our programme of camps limited our ability to do this in 2020.

Financial review
There were no notable costs in 2020.

In 2016 it was identified that FSC's physical base at Haddenham was in need of considerable re-building work if we wish to remain there. A project was initiated in 2017 to consult within the organisation and on the best course of action. In 2019 a budget of c.£600k (incl. VAT) from FSC's reserves was approved by the Council of Management to fund or contribute towards this project. In the financial year ending 31 October 2020 c.£50k from FSC's reserves was spent on this project.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately one year of support costs (i.e. expenditure excluding the costs of running camps). The Council of Management consider that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

We maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 90% of our income, are principally received between March and July, whilst expenditure occurs throughout the year);
- contingencies such as the cancellation of some or all of our camping programme with the concomitant loss of fee income (for instance through a re-occurrence of Foot and Mouth disease);
- contributions to the eventual rebuilding of the physical stores base, currently at Haddenham (see more details below);
- the replacement of the Children's database and financial software.

Our income comes from the following sources:

- Camp Fees – This is by far the largest part of our income and comes from fees charged to our youth members for camping places.
- Donations – The second largest income source is donations, these come primarily from staff members, associate members, or the parents of our youth members. A small number of donations come from people who have no direct connection with the organisation but support our aims.
- Bank interest and investment Income – Since we liquidated our investments into cash in November 2017 (see below) we no longer to expect this to represent a significant source of income.
- House rental income is received from our property at Haddenham.
- Solar panels at our stores in Haddenham generate some income.

We raised £55,604 (2019: £34,676) through voluntary donations, legacies and grants, although we had an overall negative net movement in funds of £47,564 (2019: positive £60,970).

At the end of the year reserves totalled £822,447 (2019:£870,011), represented by £766,671 (2019:£869,839) of unrestricted funds and £55,776 (2019:£172) of restricted funds. Freely available reserves (unrestricted reserves not tied up in fixed assets) at the year end were £635,562 (2019: £740,713).

We continue to be very grateful to the support received from our associate members, staff and parents of our youth members. With their support we need never turn a child away whose parents cannot afford the regular fees.

Camping costs are our most significant and most important area of expenditure, and continue to be monitored closely to ensure we are offering a good camping experience at the lowest possible price.

The Council of Management have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Long term

Forest School Camps aims to continue providing supervised camps for a similar number of children year on year. Our core activities remain as relevant today as they did when the Charity was founded and have changed little since the Charity's inception. We aim to continue providing an "adventure in education" with a high level of care to those in our charge.

We will continue to support and train our staff/volunteers and encourage diverse staff involvement in committees and Council and the general running of the organisation.

Structure, governance and management

The charity is a company limited by guarantee.

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Katharine Bevan
Piete Brooks

Roderick W S Brooks	
Daphne A Carre	
Feimatta Conteh	
Vanessa Cooke	
Innes C Eccles	(Resigned 14 June 2020)
Tomos L Ford	
Joe Francis	
Andrew Freedman	
Bryson Gore	
Llewellyn Gore	
Benjamin Grainger	
Roderick H Gritten	(Resigned 14 June 2020)
Matthew Hawthorn	
Ruth C Illingworth	
Cameron J Kaye	
Caroline Keam	
Daniel Meekings	(Resigned 14 June 2020)
Lee Monk	
Huw Price	(Resigned 5 March 2020)
Frances A Rainford	
M Daniel B Simon	
Liam Smeeth	
Althea E M Smith	
Joel J A Smith	
David J Starkey	(Resigned 14 June 2020)
Ruth Steed	
Hannah E E Summers	
Giles W Vellacott	(Resigned 14 June 2020)
Rosemary J Whinnett	
Chrissie Wood-Uwins	
Rachel Young	
Joshua R Hanson	
Felix Jenkins	(Resigned 14 June 2020)
Jessica S McQuail	
Oliver K Sumerling	(Resigned 14 June 2020)
Jennifer M Sykes	
Dr Sophie Meekings	
May Mackeith	(Resigned 14 June 2020)
Alice Husband	
D Picknett	(Deceased 17 February 2020)
Aidan B Chitty	(Appointed 3 November 2019 and resigned 14 June 2020)
Rose G B Music	(Appointed 29 February 2020 and resigned 14 June 2020)
Jamie Risner	(Appointed 29 February 2020 and resigned 14 June 2020)
Peter Nolan	(Appointed 29 February 2020)
Charlotte I O Gage	(Appointed 14 June 2020)
Christian Kaye	(Appointed 14 June 2020)

The members of the charity appoint the trustees at the Annual General Meeting. The Council of Management appoints new trustees between Annual General Meetings. Trustees must be members of the charity.

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

The governing body of the charity is the Council of Management, which meets six times per year. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

The day to day administrative management of the charity is delegated to an executive committee which meets seven times per year and which comprises the following officers:

- Chair of Council
- Vice-Chair(s) of Council
- Treasurer
- Staffing Secretary
- Children's Secretary
- Camps Secretary
- Stores/House Convenor(s)
- Insurance Volunteer
- Health & Safety Officer
- Council Secretary.

These roles are supported by the following committees to which specific responsibilities are delegated:

- Finance Committee
- Children's Committee
- Staffing Committee
- Camps Committee
- House & Grounds Committee
- Stores Collective.

In addition to these there are other officers and committees who report directly to the Chair or Vice-Chair (e.g. Glee, Archive & Publications group, Org4 Newsletter, Webmaster, and Associates Members Secretary).

The day to day running of individual children's camps is the responsibility of the 'appointed' camp chief, assisted by the other camp staff.

New trustees are only taken from members of the charity and are thus usually well experienced in the practices of the charity.

New trustees are provided with a copy of the Memorandum and Articles of Association, the last accounts, details of the organisational structure and an induction pack. We hope that new trustees will be able to attend at least four meetings a year. New trustees will usually have attended a number of council meetings as observers.

The charity is a member of the Sport and Recreation Alliance. We pay a subscription for this membership, which gives us access to advisory information and information on changes in law, and allows us to have our views represented in wider society. A member of the Council of Management represents the charity within this group.

The Council of Management's report was approved by the Board of Council of Management.

JEss McQuail
JEss McQuail (Jun 10, 2021 20:12 GMT+1)

Jessica S McQuail
Chair
Dated: 9 June 2021

FOREST SCHOOL CAMPS

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF MANAGEMENT OF FOREST SCHOOL CAMPS

I report to the Council of Management on my examination of the financial statements of Forest School Camps (the charity) for the year ended 31 October 2020.

Responsibilities and basis of report

As the Council of Management of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Stephen Meredith FCA, DChA

Alliotts LLP
Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Dated: 9 June 2021

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	**3**	-	55,604	55,604	-	34,676	34,676
Charitable activities	**4**	3,633	-	3,633	355,594	-	355,594
Other trading activities	**5**	1,289	-	1,289	5,711	-	5,711
Investments	**6**	1,683	-	1,683	1,596	-	1,596
Total income		6,605	55,604	62,209	362,901	34,676	397,577
Expenditure on:							
Charitable activities	**7**	109,773	-	109,773	277,482	59,125	336,607
Gross transfers between funds		-	-	-	(24,449)	24,449	-
Net (expenditure)/income for the year/ Net movement in funds		(103,168)	55,604	(47,564)	60,970	-	60,970
Fund balances at 1 November 2019		869,839	172	870,011	808,869	172	809,041
Fund balances at 31 October 2020		766,671	55,776	822,447	869,839	172	870,011

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOREST SCHOOL CAMPS

BALANCE SHEET

AS AT 31 OCTOBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	**11**		131,109		129,126
Current assets					
Debtors	**12**	8,318		18,645	
Cash at bank and in hand		686,380		733,866	
		694,698		752,511	
Creditors: amounts falling due within one year	**13**	(3,360)		(11,626)	
Net current assets			691,338		740,885
Total assets less current liabilities			822,447		870,011
Income funds					
Restricted funds	**14**		55,776		172
Unrestricted funds			766,671		869,839
			822,447		870,011

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Council Of Management on 9 June 2021

Ben Grainger (Jun 10, 2021 16:37 GMT+1)

Benjamin Grainger
Trustee

JEss McQuail (Jun 10, 2021 20:12 GMT+1)

Jessica S McQuail
Trustee

Company Registration No. 00937722

1 Accounting policies

Charity information

Forest School Camps is a private company limited by guarantee incorporated in England and Wales. The registered office is Forest School Camps, Hill Row Causeway, Haddenham, Ely, CB6 3PA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

Membership fees comprise amounts received for associate memberships.

1 Accounting policies **(Continued)**

Camp fees represent net fees receivable which are the total amounts receivable by the charity in the ordinary course of business for camping activities and educational experiences.

Investment income includes bank interest received and dividends received from listed investments.

1.5 Expenditure

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

Expenditure includes VAT where applicable as the charity cannot reclaim it.

Support and governance costs are allocated to the charity's main charitable activity, camp costs. Aid granted to campers to cover the camp fees is allocated to the restricted Aid Fund.

Aid payments from the restricted fund represent the subsidies paid. A transfer is made from unrestricted funds to the restricted fund to clear any deficit.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Nil
Fixtures and fittings	25% straight-line
Computers	25% straight-line
Motor vehicles	25% straight-line
Tents & canoes, etc	25% straight-line
Fenwood	25% straight-line

Freehold land is not depreciated. No depreciation is provided in respect of freehold buildings as, in the opinion of the Council of Management, any depreciation charge would be immaterial because the buildings are sufficiently maintained to ensure that the residual value of the buildings do not significantly differ from their current book value. It is the policy of the Council of Management to make provision in the statement of financial activities in the event of any permanent diminution in value occurring.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies **(Continued)**

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Critical accounting estimates and judgements **(Continued)**

Key sources of estimation uncertainty

Valuation of investments

A key accounting estimate is the value at which trustees recognise investments. The risk of misstatement is mitigated by the use of investment managers who publish a portfolio valuation. Listed investments are valued by reference to their market value prevailing at the balance sheet date.

3 Donations and legacies

	Restricted funds	Restricted funds
	2020	2019
	£	£
Donations and gifts	55,604	34,676
Donations and gifts		
Restricted funds	55,604	34,676
	55,604	34,676

4 Charitable activities

	2020	2019
	£	£
Camping fees - unrestricted	3,633	355,594

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Rental income - unrestricted	817	2,400
Sales and other sundry income - unrestricted	472	3,311
Other trading activities	1,289	5,711

6 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	1,683	1,596

7 Charitable Activities

	Camping costs	Aid fund	Total 2020	Total 2019
	2020	**2020**		
	£	**£**	**£**	**£**
Depreciation and impairment	4,225	-	4,225	3,010
Camp costs	8,611	-	8,611	252,270
	12,836	-	12,836	255,280
Share of support costs (see note 8)	92,137	-	92,137	67,135
Share of governance costs (see note 8)	4,800	-	4,800	14,192
	109,773	-	109,773	336,607
Analysis by fund				
Unrestricted funds	109,773	-	109,773	277,482
Restricted funds	-	-	-	59,125
For the year ended 31 October 2019				
Unrestricted funds	277,482	-		277,482
Restricted funds	-	59,125		59,125
	277,482	59,125		336,607

8 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Haddenham and Fenwood maintenance	57,496	-	57,496	14,932
Bungalow expenses	919	-	919	1,433
Insurance	8,929	-	8,929	19,323
Printing, postage and stationery	5,087	-	5,087	5,194
Room hire	1,992	-	1,992	1,893
Miscellaneous expenses	563	-	563	50
Telecommunications	1,780	-	1,780	2,689
Travel	15,189	-	15,189	15,938
Bank charges and bad debts	182	-	182	5,683
Independent examination fees	-	1,800	1,800	3,363
Accountancy	-	1,560	1,560	3,171
Legal and professional	-	1,440	1,440	7,658
	92,137	4,800	96,937	81,327
Analysed between				
Charitable activities	92,137	4,800	96,937	81,327

Governance costs includes payments to the independent examiner of £3,360 (2019 - £6,360) for independent examination fees and accountancy services.

9 Council Of Management

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

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Tents & canoes, etc	Fenwood	Total
	£	£	£	£	£	£	£
Cost							
At 1 November 2019	122,208	1,151	50,283	8,673	61,477	15,689	259,481
Additions	-	-	-	5,700	508	-	6,208
At 31 October 2020	122,208	1,151	50,283	14,373	61,985	15,689	265,689
Depreciation and impairment							
At 1 November 2019	-	1,126	47,846	7,179	58,515	15,689	130,355
Depreciation charged in the year	-	25	1,646	899	1,655	-	4,225
At 31 October 2020	-	1,151	49,492	8,078	60,170	15,689	134,580
Carrying amount							
At 31 October 2020	122,208	-	791	6,295	1,815	-	131,109
At 31 October 2019	122,208	25	2,437	1,494	2,962	-	129,126

12 Debtors

Amounts falling due within one year:	2020 £	2019 £
Other debtors	4,284	14,914
Prepayments and accrued income	4,034	3,731
	8,318	18,645

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	5,266
Accruals and deferred income	3,360	6,360
	3,360	11,626

14 Restricted funds

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

	Movement in funds				Movement in funds		
	Balance at 1 November 2018 £	Income £	Expenditure £	Transfers £	Balance at 1 November 2019 £	Income £	Balance at 31 October 2020 £
Aid and Stores Development Project Fund	-	34,676	(59,125)	24,449	-	55,604	55,604
Ron Brand Development Fund	172	-	-	-	172	-	172
	172	34,676	(59,125)	24,449	172	55,604	55,776

The charity offers reduced fees and equipment support for children who would otherwise be unable to camp. There is an annual budget from unrestricted funds to cover this expenditure, and once this has been expended, funds specifically donated expressly for use in the Aid and Stores Development Project Fund are expended from these restricted funds. Movements on this restricted fund are detailed above.

The charity also has a fund, established in the memory of one of its founders, Ron "Beefy" Brand, which is dedicated to creating new initiatives from FSC and to continue widening the enrolment base.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

15 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 October 2020 are represented by:						
Tangible assets	131,109	-	131,109	129,126	-	129,126
Current assets/ (liabilities)	635,562	55,776	691,338	740,713	172	740,885
	766,671	55,776	822,447	869,839	172	870,011

16 Transactions with related parties

During the year the charity had no transactions with any related parties (2019 - £0)