

WOODLARKS CAMP SITE TRUST

England & Wales · Charity number 306148

Details

Other names	WOODLARKS CAMPSITE TRUST
Status	Registered
Legal form	Other
Registered	1963-12-05
Register	View on the Charity Commission register

Contact

Address	Woodlarks Camp Site Tilford Road Lower Bourne Farnham Surrey GU10 3RN
Phone	01252716279
Email	secretary@woodlarks.org.uk
Website	www.woodlarks.org.uk

Activities

Objects: 1) THE OBJECT OF THE CHARITY IS:A) IN THE INTERESTS OF SOCIAL WELFARE, TO IMPROVE THE CONDITIONS OF LIFE OF DISABLED PERSONS AND CHILDREN IN NEED; ANDB) TO BENEFIT SUCH PERSONS IN ANY OTHER CHARITABLE WAY AS THE TRUSTEES MAY DECIDE BY THE PROVISION AND MAINTENANCE OF A CAMP SITE AND RECREATION FACILITIES.

Activities: The object of the charity is:-a) in the interest of social welfare, to improve the condition of life for disabled people and children in needb) to benefit such persons in any charitable way as the Trustees may decide.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Disability, Recreation
- **Who:** People With Disabilities

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£163,228	£203,887	-	-
2023-09-30	£415,300	£233,251	-	-
2022-09-30	£326,122	£233,599	-	-
2021-09-30	£274,099	£172,189	-	-
2020-09-30	£163,288	£178,364	-	-

Trustees

Name	Role	Appointed
DAVID MICHAEL GROSVENOR		2026-05-21
Graham Thomas Curtis		2023-10-30
Jacqueline Anne Denyer		2026-05-22

Linked charities

- WOODLARKS CAMPING SITE AND RECREATION GROUND FOR POOR CHILDREN (306148-1)

WOODLARKS CAMP SITE TRUST

England & Wales - Charity number 306148

Accounts

REGISTERED CHARITY NUMBER: 306148

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2024
for
Woodlarks Camp Site Trust**

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Woodlarks Camp Site Trust

**Contents of the Financial Statements
for the Year Ended 30 September 2024**

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Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- (a) In the interest of social welfare, to improve the condition of life for disabled people and children in need.
- (b) To benefit such persons in any charitable way as the Trustees may decide.

In practice, the Trust provides the camp site, accessible tents, equipment, buildings and facilities for individual groups and organisations catering for disabled adults and children, to camp a week at a time. The twenty-two weeks between early May and mid-September are usually fully booked each year. Numerous Special Educational Needs schools and other organisations bring their own staff, whilst open camps run by various groups according to age and interest are run entirely by volunteers.

Throughout the year, the Trust provides facilities for work experience for older children from a SEN college.

The Trust also setup and run a Santa's Grotto during December each year, where around 200 children with severe disabilities and life-limiting conditions from hospices and special schools are invited to visit Santa and receive a gift in magical surroundings that are private, safe and accessible, unlike any other grotto open to the general public. A team of dedicated volunteers commence preparation for the grotto in November, run the grotto in early December and finish clearing-up by January each year. Specific fundraising for the grotto provides all gifts presented by Santa and decoration of the site.

The Trustees have had due regard to the Charity Commission guidance on public benefit.

Volunteers

The Trust has one paid employee. The enthusiasm and commitment of many people enable Woodlarks to provide a very reasonably priced, outdoor camping holiday in beautiful surroundings for hundreds of adults and children with disabilities each year, following the traditions of the past 90+ years. As well as getting directly involved with camping activities, many volunteers also attend the site during the closed period to undertake organised working parties assisting with projects and maintenance tasks.

Woodlarks Camp Site Trust

Report of the Trustees for the Year Ended 30 September 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Camp Site

The summer season of 2024 saw camp attendees return to numbers comparable to pre-Covid pandemic days for the first time since reopening in 2022.

Old Dormitory Floor

The wooden suspended floor of the Old Dormitory, which has been failing in recent years, has had all rotting timbers completely removed. A new concrete floor has been installed, with a wood effect vinyl finish, providing a comfortable surface for indoor accommodation.

Santa's Grotto

The Woodlarks Santa's Grotto, which had been video-streamed virtually in 2020 and 2021, was held as a physical event in December 2022 for the first time following the Covid pandemic. Unfortunately, it was impossible to hold a physical on-site grotto in December 2023 for safety reasons, due to the demolition and construction of the new cookhouse, so Father Christmas went on tour around several SEN schools and children's hospices, allowing children with severe physical disabilities and life-limiting conditions to have a visit and receive a present from Father Christmas. The Grotto allows access to these children, who would find it impossible to visit a shopping centre-style grotto open to the general public. Each year, Father Christmas and his team of elves and reindeer see approximately 200 children during the week-long event, where each child receives a Christmas present and enjoys the sensory experience of the grotto.

Swimming Pool - New Thermal Cover

A new made-to-measure thermal cover for the swimming pool has been procured and installed, which will help reduce energy costs by insulating the pool water to keep it warm between swimming sessions.

New Pantry and Cookhouse

The Old Pantry was completely demolished and rebuilt during the closed season 2023-2024. The new building now provides a modern layout and facilities for food preparation, for all who attend camps throughout the year. The traditional wood-fired trench oven, considered by most people to be the heart of Woodlarks, was dismantled and rebuilt using the original bricks during this project. It is now ready to cook thousands of delicious meals in the coming years. The whole project was completed within the original budget.

Investment performance

The market value of our investments in 2023/24 rose by 4% to £191,149.

Income from our investments rose by 9.8% in comparison to 2022/23 income.

FINANCIAL REVIEW

Financial position

The camp site opened to campers during the summer of 2024 for the third time since the Covid-19 pandemic. The number of campers again increased in comparison to the previous year.

Camp Fees were increased by the trustees in advance of the summer season as part of the ongoing 4-year plan to incrementally increase the proportion paid by campers and helpers from 27% to 50% of essential running costs. This does not include the funding of development projects, or other equipment costs, which are fundraised for separately. Trustees are committed to maintaining a 50% discount of essential running costs from 2025 onwards.

Total funds carried forward this year decreased by 1.2% to £2,706,212. This includes all cash, investments, land, buildings and other fixed assets. Of total funds carried forward, 98.95% were Unrestricted and 1.05% were Restricted.

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2024

FINANCIAL REVIEW

Reserves policy

The level of reserves, which exclude restricted and designated funds and is targeted at a level between 2-3 years expenditure on charitable activities in line with the Trust's reserves policy, remained unchanged for the 2021-2022 financial year. These reserves provide a level of security against any unexpected large expenditure or any volatile period of income. It is important that potential donors, supporters and beneficiaries understand that this is not an unnecessarily hoarded 'nest egg', but a very necessary source of financial security ensuring the viability of Woodlarks Camp Site Trust into the future.

The charitable entity has free reserves of £430,587 as at 30 September 2024 (2023: £648,627). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled and governed by the Scheme, dated 4 March 2003, that constitutes a deed of trust and an unincorporated charity. The Trust intends to convert from an Unincorporated Charitable Trust to a Charitable Incorporated Organisation during the 2024-2025 financial year.

Organisational structure

The Trustees meet with the Management Committee regularly throughout the year, in addition to meetings of the Trustees alone. Each Trustee has a particular area of responsibility, to which the members of the Management Committee relate.

Induction and training of new trustees

Although a rare event, new trustees are appointed by existing trustees based on their Woodlarks awareness and their skills. Potential candidates are identified and interviewed by a quorum of existing trustees and appointed by majority vote.

David Dawson, Grahame Done and Catherine Crawford resigned as trustees during 2023-2024 after many year's of dedicated service to Woodlarks. Lynne Cooper was appointed Chair of Trustees. David Gill (Hon Treasurer) and Graham Curtis continue as trustees.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

306148

Principal address

Kathleen Marshall House
Woodlarks Camp Site
Tilford Road
Farnham
Surrey
GU10 3RN

Trustees

Ms C A Crawford (resigned 30.4.24)
D A Dawson (resigned 15.9.24)
G Done (resigned 13.2.24)
D Gill BSc (Hons) (resigned 16.9.24 and re-appointed 04.12.24)
Mrs L Cooper MBE
G Curtis (appointed 30.10.23)

Woodlarks Camp Site Trust

**Report of the Trustees
for the Year Ended 30 September 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Approved by order of the board of trustees on 17th April 2025 and signed on its behalf by:



.....
D Gill BSc (Hons) - Trustee

**Independent Examiner's Report to the Trustees of
Woodlarks Camp Site Trust**

Independent examiner's report to the trustees of Woodlarks Camp Site Trust

I report to the charity trustees on my examination of the accounts of Woodlarks Camp Site Trust (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

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

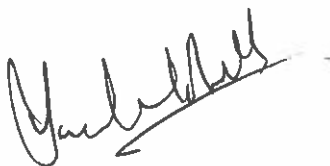
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimbome
Dorset
BH21 7SF

Date: 17 April 2025

Woodlarks Camp Site Trust

**Statement of Financial Activities
for the Year Ended 30 September 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	90,767	53,407	144,174	400,291
Investment income	4	13,713	-	13,713	12,486
Other income		5,341	-	5,341	2,523
Total		<u>109,821</u>	<u>53,407</u>	<u>163,228</u>	<u>415,300</u>
EXPENDITURE ON					
Raising funds		643	-	643	1,181
Charitable activities	5				
General operations		192,262	10,982	203,244	232,070
Total		<u>192,905</u>	<u>10,982</u>	<u>203,887</u>	<u>233,251</u>
Net gains on investments		7,665	-	7,665	1,820
NET INCOME/(EXPENDITURE)		(75,419)	42,425	(32,994)	183,869
Transfers between funds	15	75,141	(75,141)	-	-
Net movement in funds		<u>(278)</u>	<u>(32,716)</u>	<u>(32,994)</u>	<u>183,869</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,678,122	61,084	2,739,206	2,555,337
TOTAL FUNDS CARRIED FORWARD		<u><u>2,677,844</u></u>	<u><u>28,368</u></u>	<u><u>2,706,212</u></u>	<u><u>2,739,206</u></u>

The notes form part of these financial statements

Woodlarks Camp Site Trust

**Balance Sheet
30 September 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	2,056,108	-	2,056,108	1,846,012
Investments	11	191,149	-	191,149	183,483
		<u>2,247,257</u>	<u>-</u>	<u>2,247,257</u>	<u>2,029,495</u>
CURRENT ASSETS					
Stocks	12	1,689	-	1,689	2,212
Debtors	13	17,381	-	17,381	19,752
Cash at bank and in hand		416,511	28,368	444,879	692,942
		<u>435,581</u>	<u>28,368</u>	<u>463,949</u>	<u>714,906</u>
CREDITORS					
Amounts falling due within one year	14	(4,994)	-	(4,994)	(5,195)
NET CURRENT ASSETS		<u>430,587</u>	<u>28,368</u>	<u>458,955</u>	<u>709,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,677,844</u>	<u>28,368</u>	<u>2,706,212</u>	<u>2,739,206</u>
NET ASSETS		<u>2,677,844</u>	<u>28,368</u>	<u>2,706,212</u>	<u>2,739,206</u>
FUNDS	15				
Unrestricted funds				2,677,844	2,678,122
Restricted funds				28,368	61,084
TOTAL FUNDS				<u>2,706,212</u>	<u>2,739,206</u>

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

17th April 2025



.....
D Gill BSc (Hons) - Trustee

The notes form part of these financial statements

Woodlarks Camp Site Trust
Notes to the Financial Statements
for the Year Ended 30 September 2024

1. LEGAL FORM

Woodlarks Camp Site Trust is an unincorporated charity registered at the Charity Commission for England and Wales (charity number: 306148).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants (including those received from government bodies) are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income is deferred when the donor specifies use of the grant to be in the future, or where there are conditions for full entitlement and those conditions have not yet been satisfied.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Kathleen Marshall House	- 2% on cost
Swimming Pool Complex	- 2% on cost
Equipment	- 25% on reducing balance

Assets under construction are not depreciated until they are fully complete and brought into use.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Designated fund are designated by trustees for a particular purpose within the objectives of the charity.

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

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

Risk statement

The major risks to which the charity is or may be exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Investments

Investments, consisting of Government stocks and unit trusts, are forms of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing market value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
General donations	75,589	133,050
Gift aid	1,506	7,237
Legacies	1,985	201,314
Grants	10,500	3,000
Camp fees	53,706	54,455
Souvenir sales	888	1,235
	144,174	400,291

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024 £	2023 £
The Hospital Saturday Fund	-	3,000
The Morrisons Foundation	7,500	-
Farnham Institute Charity	3,000	-
	<u>10,500</u>	<u>3,000</u>

4. INVESTMENT INCOME

	2024 £	2023 £
Investment income	<u>13,713</u>	<u>12,486</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General operations	<u>170,469</u>	<u>32,775</u>	<u>203,244</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General operations	<u>28,468</u>	<u>599</u>	<u>3,708</u>	<u>32,775</u>

Included within Accountancy and legal fees below is £3,300 (2023: £3,240) for the Independent Examination and accounts preparation.

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

6. SUPPORT COSTS - continued

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

	2024 General operations £	2023 Total activities £
Wages	27,821	27,795
Pensions	647	647
Bank charges	599	622
Accountancy and legal fees	3,708	3,600
	<u>32,775</u>	<u>32,664</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

In the year ended 30 September 2024, 1 trustee (2023:2) had expenses paid of £54 (2023: £156) for travel.

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	27,821	27,795
Other pension costs	647	647
	<u>28,468</u>	<u>28,442</u>

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

	2024	2023
Secretarial / site management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	322,091	78,200	400,291
Investment income	12,486	-	12,486
Other income	2,523	-	2,523
Total	<u>337,100</u>	<u>78,200</u>	<u>415,300</u>
 EXPENDITURE ON			
Raising funds	1,181	-	1,181
Charitable activities			
General operations	205,886	26,184	232,070
Total	<u>207,067</u>	<u>26,184</u>	<u>233,251</u>
 Net gains on investments	<u>1,820</u>	<u>-</u>	<u>1,820</u>
 NET INCOME	<u>131,853</u>	<u>52,016</u>	<u>183,869</u>
Transfers between funds	41,364	(41,364)	-
Net movement in funds	<u>173,217</u>	<u>10,652</u>	<u>183,869</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	2,504,905	50,432	2,555,337
 TOTAL FUNDS CARRIED FORWARD	<u><u>2,678,122</u></u>	<u><u>61,084</u></u>	<u><u>2,739,206</u></u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Kathleen Marshall House £	Swimming Pool Complex £
COST			
At 1 October 2023	1,458,320	58,568	883,056
Additions	6,547	-	-
Reclassification	279,449	-	-
At 30 September 2024	<u>1,744,316</u>	<u>58,568</u>	<u>883,056</u>
DEPRECIATION			
At 1 October 2023	468,189	23,328	162,144
Charge for year	31,550	1,171	17,661
At 30 September 2024	<u>499,739</u>	<u>24,499</u>	<u>179,805</u>
NET BOOK VALUE			
At 30 September 2024	<u>1,244,577</u>	<u>34,069</u>	<u>703,251</u>
At 30 September 2023	<u>990,131</u>	<u>35,240</u>	<u>720,912</u>
	Equipment £	Assets under construction £	Totals £
COST			
At 1 October 2023	250,933	14,868	2,665,745
Additions	11,129	264,581	282,257
Reclassification	-	(279,449)	-
At 30 September 2024	<u>262,062</u>	<u>-</u>	<u>2,948,002</u>
DEPRECIATION			
At 1 October 2023	166,072	-	819,733
Charge for year	21,779	-	72,161
At 30 September 2024	<u>187,851</u>	<u>-</u>	<u>891,894</u>
NET BOOK VALUE			
At 30 September 2024	<u>74,211</u>	<u>-</u>	<u>2,056,108</u>
At 30 September 2023	<u>84,861</u>	<u>14,868</u>	<u>1,846,012</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2023	183,483
Revaluations	7,666
	<u>191,149</u>
At 30 September 2024	<u>191,149</u>
NET BOOK VALUE	
At 30 September 2024	<u>191,149</u>
At 30 September 2023	<u><u>183,483</u></u>

There were no investment assets outside the UK.

Investments at market value comprise:

	Cost £	Market Value 2024 £	Market Value 2023 £
43,968.932 MAM Charinco units	78,000	64,124	61,555
115,037.334 M&G Charibond shares	140,000	127,025	121,928
	<u>218,000</u>	<u>191,149</u>	<u>183,483</u>

12. STOCKS

	2024 £	2023 £
Stocks	<u>1,689</u>	<u>2,212</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	3,451	-
Other debtors	833	9,123
Prepayments	<u>13,097</u>	<u>10,629</u>
	<u>17,381</u>	<u>19,752</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	261	-
Taxation and social security	140	406
Other creditors	4,593	4,789
	<u>4,994</u>	<u>5,195</u>

15. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	1,827,653	(72,161)	85,793	1,841,285
General Reserve	585,469	(3,258)	(10,652)	571,559
Reserves fund	265,000	-	-	265,000
	<u>2,678,122</u>	<u>(75,419)</u>	<u>75,141</u>	<u>2,677,844</u>
Restricted funds				
Santa's Grotto	5,034	4,827	-	9,861
Pool Running Costs	9,300	(6,640)	(206)	2,454
Miscellaneous Restricted Funds	22	2,000	(2,022)	-
Aerial Runway	85	-	-	85
NHS Wellbeing Days	2,314	-	-	2,314
Solar Panels	1,874	-	-	1,874
Pantry and Dining Room Rebuild	29,890	43,023	(72,913)	-
Postcode Society	11,780	-	-	11,780
Interleiver Trust	785	(785)	-	-
	<u>61,084</u>	<u>42,425</u>	<u>(75,141)</u>	<u>28,368</u>
TOTAL FUNDS	<u>2,739,206</u>	<u>(32,994)</u>	<u>-</u>	<u>2,706,212</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1	(72,162)	-	(72,161)
General Reserve	109,820	(120,743)	7,665	(3,258)
	<u>109,821</u>	<u>(192,905)</u>	<u>7,665</u>	<u>(75,419)</u>
Restricted funds				
Santa's Grotto	8,384	(3,557)	-	4,827
Pool Running Costs	-	(6,640)	-	(6,640)
Miscellaneous Restricted Funds	2,000	-	-	2,000
Pantry and Dining Room Rebuild	43,023	-	-	43,023
Interleiver Trust	-	(785)	-	(785)
	<u>53,407</u>	<u>(10,982)</u>	<u>-</u>	<u>42,425</u>
TOTAL FUNDS	<u>163,228</u>	<u>(203,887)</u>	<u>7,665</u>	<u>(32,994)</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	1,866,467	(88,410)	49,596	1,827,653
General Reserve	373,438	220,263	(8,232)	585,469
Reserves fund	265,000	-	-	265,000
	<u>2,504,905</u>	<u>131,853</u>	<u>41,364</u>	<u>2,678,122</u>
Restricted funds				
Pump House Boiler	1,035	-	(1,035)	-
Bradbury Croft Plant Room	989	-	(989)	-
Santa's Grotto	13,305	(6,640)	(1,631)	5,034
Pool Running Costs	17,665	(8,365)	-	9,300
Pool Grounds, Pool Shelter (NOT Pool)	3,752	-	(3,752)	-
Miscellaneous Restricted Funds	2,042	-	(2,020)	22
Aerial Runway	342	(257)	-	85
Charlton Park Work Experience	454	-	(454)	-
NHS Wellbeing Days	2,314	-	-	2,314
Solar Panels	5,384	-	(3,510)	1,874
Pantry and Dining Room Rebuild	3,150	41,608	(14,868)	29,890
Postcode Society	-	24,885	(13,105)	11,780
Interleiver Trust	-	785	-	785
	<u>50,432</u>	<u>52,016</u>	<u>(41,364)</u>	<u>61,084</u>
TOTAL FUNDS	<u>2,555,337</u>	<u>183,869</u>	<u>-</u>	<u>2,739,206</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	(1)	(88,409)	-	(88,410)
General Reserve	337,101	(118,658)	1,820	220,263
	<u>337,100</u>	<u>(207,067)</u>	<u>1,820</u>	<u>131,853</u>
Restricted funds				
Santa's Grotto	6,086	(12,726)	-	(6,640)
Pool Running Costs	-	(8,365)	-	(8,365)
Aerial Runway	-	(257)	-	(257)
Pantry and Dining Room Rebuild	41,608	-	-	41,608
Hospital Saturday Fund	3,000	(3,000)	-	-
Postcode Society	24,885	-	-	24,885
Interleiver Trust	2,621	(1,836)	-	785
	<u>78,200</u>	<u>(26,184)</u>	<u>-</u>	<u>52,016</u>
TOTAL FUNDS	<u>415,300</u>	<u>(233,251)</u>	<u>1,820</u>	<u>183,869</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

15. MOVEMENT IN FUNDS - continued

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

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	1,866,467	(160,571)	135,389	1,841,285
General Reserve	373,438	217,005	(18,884)	571,559
Reserves fund	265,000	-	-	265,000
	<u>2,504,905</u>	<u>56,434</u>	<u>116,505</u>	<u>2,677,844</u>
Restricted funds				
Pump House Boiler	1,035	-	(1,035)	-
Bradbury Croft Plant Room	989	-	(989)	-
Santa's Grotto	13,305	(1,813)	(1,631)	9,861
Pool Running Costs	17,665	(15,005)	(206)	2,454
Pool Grounds, Pool Shelter (NOT Pool)	3,752	-	(3,752)	-
Miscellaneous Restricted Funds	2,042	2,000	(4,042)	-
Aerial Runway	342	(257)	-	85
Charlton Park Work Experience	454	-	(454)	-
NHS Wellbeing Days	2,314	-	-	2,314
Solar Panels	5,384	-	(3,510)	1,874
Pantry and Dining Room Rebuild	3,150	84,631	(87,781)	-
Postcode Society	-	24,885	(13,105)	11,780
	<u>50,432</u>	<u>94,441</u>	<u>(116,505)</u>	<u>28,368</u>
TOTAL FUNDS	<u><u>2,555,337</u></u>	<u><u>150,875</u></u>	<u><u>-</u></u>	<u><u>2,706,212</u></u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	(160,571)	-	(160,571)
General Reserve	446,921	(239,401)	9,485	217,005
	<u>446,921</u>	<u>(399,972)</u>	<u>9,485</u>	<u>56,434</u>
Restricted funds				
Santa's Grotto	14,470	(16,283)	-	(1,813)
Pool Running Costs	-	(15,005)	-	(15,005)
Miscellaneous Restricted Funds	2,000	-	-	2,000
Aerial Runway	-	(257)	-	(257)
Pantry and Dining Room Rebuild	84,631	-	-	84,631
Hospital Saturday Fund	3,000	(3,000)	-	-
Postcode Society	24,885	-	-	24,885
Interleiver Trust	2,621	(2,621)	-	-
	<u>131,607</u>	<u>(37,166)</u>	<u>-</u>	<u>94,441</u>
TOTAL FUNDS	<u>578,528</u>	<u>(437,138)</u>	<u>9,485</u>	<u>150,875</u>

Purpose of funds

Aerial Runway Restricted - Donation to the Trust for the refurbishment and maintenance of the accessible zipwire.

Bradbury Croft Plant Room Restricted - Grant and donations to refurbish the boiler and associated plant equipment in Bradbury Croft.

Santa's Grotto - Donations supporting the annual Santa's Grotto for severely disabled and life-limited children.

Pump House Boiler Restricted - Fund for the repair/refurbishment of the boiler in the swimming pool pump house.

Pool Grounds, Pool Shelter (not pool) - Donations specifically for the maintenance of the swimming pool area and provision of equipment.

Pool Running Costs Restricted - A fund specifically to fund the running costs and monthly servicing of the swimming pool (not maintenance or rebuild costs)

Miscellaneous Restricted Funds - a fund holding donations for miscellaneous restricted purposes.

NHS Wellbeing Days - Fund set up to provide wellbeing days at Woodlarks for front line NHS staff (traumatized by Covid-19) run by NHS Staff Wellbeing Team.

Charlton Park Work Experience Fund - Provision of materials and equipment for students of Charlton Park Academy, London to undertake work experience at Woodlarks.

Solar Panels - Grant received to install solar panels and information boards at the camp site.

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

15. MOVEMENT IN FUNDS - continued

Pantry and Dining Room Rebuild - Monies received for the charity to complete work on the pantry and dining room renovation.

Inverleiver Trust - Restricted towards the costs of holding a camping holiday for a school.

Postcode Society - Grant received to replace swimming pool equipment and for soil and turf for the area surrounding the pool.

Hospital Saturday Fund - Restricted towards the purchase of a shower bed and mattress for Bradbury Croft.

Transfer between funds

During the year transfers have been made for the capital expenditure that has been made through the restricted funds.

16. RELATED PARTY DISCLOSURES

During the year ended 30 September 2024 the trustees of Woodlarks Camp Site Trust, donated an aggregate amount of £1,142 (2023: £635) to Woodlarks Camp Site Trust.

WOODLARKS CAMP SITE TRUST

England & Wales - Charity number 306148

Accounts

REGISTERED CHARITY NUMBER: 306148

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2023
for
Woodlarks Camp Site Trust**

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Woodlarks Camp Site Trust

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Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- (a) In the interest of social welfare, to improve the condition of life for disabled people and children in need
- (b) To benefit such persons in any charitable way as the Trustees may decide.

In practice, the Trust provides the camp site, accessible tents, equipment, buildings and facilities for individual groups and organisations catering for disabled adults and children, to camp a week at a time. The twenty-two weeks between early May and mid-September are usually fully booked each year. Numerous Special Educational Needs schools and other organisations bring their own staff, whilst open camps run by various groups according to age and interest are run entirely by volunteers.

The Trust also setup and run a Santa's Grotto during December each year, where around 200 children with severe disabilities and life-limiting conditions from hospices and special schools are invited to visit Santa and receive a gift in magical surroundings that are private, safe and accessible, unlike any grotto that is open to the general public. A team of dedicated volunteers commence preparation for the grotto in November, run the grotto in early December and finish clearing-up by January each year. Specific fundraising for the grotto provides all gifts presented by Santa and decoration of the site.

The Trustees have had due regard to the Charity Commission guidance on public benefit.

Volunteers

The Trust has just one paid employee. The enthusiasm and commitment of many people enable Woodlarks to provide a very reasonably priced, outdoor camping holiday in beautiful surroundings for hundreds of adults and children with disabilities each year, following the traditions of the past 90+ years. As well as getting directly involved with camping activities, many volunteers also attend the site during the closed period to undertake organised working parties assisting with projects and maintenance tasks.

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Camp Site

Following two years of forced closure due to Covid-19, the camp site was reopened for the summer season of 2022 and saw the tentative return of disabled campers and helpers for camping holidays.

The summer season of 2023, in this financial year, saw the number of campers return closer to pre-pandemic levels as confidence returned.

Santa's Grotto

The Woodlarks Santa's Grotto, which had been video-streamed virtually in 2020 and 2021, was once again held as a physical event in December 2022, allowing children with severe physical disabilities and life-limiting conditions to attend the grotto in person, which would be impossible for them at a grotto open to the general public. Santa and his team of elves saw approximately 200 children during the week-long event, where each child received a Christmas present and enjoyed the sensory experience of the Grotto.

Swimming Pool

The refurbishment and alterations to the swimming pool were completed in time for the 2022 camping season. The deep end of the pool has been filled in and the entire pool re-lined, so it now has a constant depth of 1.2m (1.0m in what was the shallow end). This allows for safe, assisted bathing throughout the entire length of the pool.

Bradbury Croft

The replacement of the Bradbury Croft glass veranda roof with zinc and the installation of solar panels was completed with funding received from a Postcode Lottery grant.

Old Pantry

Planning is at an advanced stage with architects drawings and a planning permission application is in progress.

Sufficient funding for the total demolition and complete rebuilding of the dilapidated pantry is very close to the required total. This will almost certainly be commenced and completed during the winter of 2023-24, during the next financial year.

Investment performance

The market value of our investments in 2022/23 rose by 1% to £183,483.

Income from our investments rose by 51% in comparison to 2021/22 income

FINANCIAL REVIEW

Financial position

The camp site opened to campers during the summer of 2023 for the second time since the Covid-19 pandemic. The number of campers increased in comparison to the previous year, which helped to increase income from camp fees by 50%.

Camp Fees were increased by the trustees in advance of the summer season as part of the ongoing plan to incrementally increase the proportion paid by campers and helpers from 27% to 50% of essential running costs. This does not include the funding of projects and other development work. Trustees are committed to maintaining a 50% discount of essential running costs from 2024 onwards.

General Fund income from donations, collection boxes and grants increased by 24% this year. We were also fortunate to receive legacies to the value of £201k. Some of this income will be designated to the Pantry Redevelopment Project.

Total funds carried forward this year increased by 7% to £2,739,206. This includes all cash, investments, land, buildings and other fixed assets. Of total funds carried forward, 97.77% was unrestricted funds and 2.23% was restricted funds.

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2023

FINANCIAL REVIEW

Reserves policy

The level of reserves, which exclude restricted and designated funds and is targeted at a level between 2-3 years expenditure on charitable activities in line with the Trust's reserves policy, remained unchanged for the 2021-2022 financial year. These reserves provide a level of security against any unexpected large expenditure or any volatile period of income. It is important that potential donors, supporters and beneficiaries understand that this is not an unnecessarily hoarded 'nest egg', but a very necessary source of financial security ensuring the viability of Woodlarks Camp Site Trust into the future.

The charitable entity has free reserves of £648,627 as at 30 September 2023 (2022: £438,412). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled and governed by the Scheme, dated 4 March 2003, that constitutes a deed of trust and an unincorporated charity.

Organisational structure

The Trustees meet with the Management Committee regularly throughout the year, in addition to meetings of the Trustees alone. Each Trustee has a particular area of responsibility, to which the members of the Management Committee relate.

Induction and training of new trustees

Although a rare event, new trustees are appointed by existing trustees based on their Woodlarks awareness and their skills. Potential candidates are identified and interviewed by a quorum of existing trustees and appointed by majority vote.

Malcolm Jarrett and Nigel Southon both resigned as trustees during 2022-2023. Everyone involved with Woodlarks Camp Site was greatly saddened by the death of Mark Greenwood who sadly died in December 2022. All three had served as trustees for many years. Malcolm Jarrett continues to be involved with Woodlarks as a volunteer. Catherine Crawford temporarily stepped back from the role of Chair and Grahame Done took on this role.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

306148

Principal address

The Secretary
Tilford Road
Farnham
Surrey
GU10 3RN

**Report of the Trustees
for the Year Ended 30 September 2023**

Trustees

Ms C A Crawford (resigned 30.4.24)
D A Dawson
M R Jarrett (resigned 30.9.23)
N Southon (resigned 18.4.23)
M Greenwood (deceased 28.12.22)
G Done (resigned 13.2.24)
D Gill BSc (Hons)
Mrs L Cooper MBE
G Curtis (appointed 30.10.23)

Independent Examiner

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Approved by order of the board of trustees on 23rd May 2024 and signed on its behalf by:



.....
D Gill BSc (Hons) - Trustee

**Independent Examiner's Report to the Trustees of
Woodlarks Camp Site Trust**

Independent examiner's report to the trustees of Woodlarks Camp Site Trust

I report to the charity trustees on my examination of the accounts of Woodlarks Camp Site Trust (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 11 June 2024

Woodlarks Camp Site Trust

**Statement of Financial Activities
for the Year Ended 30 September 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	322,091	78,200	400,291	319,717
Investment income	4	12,486	-	12,486	6,366
Other income		2,523	-	2,523	39
Total		<u>337,100</u>	<u>78,200</u>	<u>415,300</u>	<u>326,122</u>
EXPENDITURE ON					
Raising funds		1,181	-	1,181	1,917
Charitable activities	5				
General operations		205,886	26,184	232,070	231,682
Total		<u>207,067</u>	<u>26,184</u>	<u>233,251</u>	<u>233,599</u>
Net gains/(losses) on investments		1,820	-	1,820	(39,756)
NET INCOME		131,853	52,016	183,869	52,767
Transfers between funds	15	41,364	(41,364)	-	-
Net movement in funds		<u>173,217</u>	<u>10,652</u>	<u>183,869</u>	<u>52,767</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,504,905	50,432	2,555,337	2,502,570
TOTAL FUNDS CARRIED FORWARD		<u><u>2,678,122</u></u>	<u><u>61,084</u></u>	<u><u>2,739,206</u></u>	<u><u>2,555,337</u></u>

The notes form part of these financial statements

Woodlarks Camp Site Trust

Balance Sheet 30 September 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	1,846,012	-	1,846,012	1,884,830
Investments	11	183,483	-	183,483	181,663
		<u>2,029,495</u>	<u>-</u>	<u>2,029,495</u>	<u>2,066,493</u>
CURRENT ASSETS					
Stocks	12	2,212	-	2,212	2,424
Debtors	13	19,752	-	19,752	12,382
Cash at bank and in hand		631,858	61,084	692,942	480,801
		<u>653,822</u>	<u>61,084</u>	<u>714,906</u>	<u>495,607</u>
CREDITORS					
Amounts falling due within one year	14	(5,195)	-	(5,195)	(6,763)
		<u>648,627</u>	<u>61,084</u>	<u>709,711</u>	<u>488,844</u>
NET CURRENT ASSETS					
		<u>648,627</u>	<u>61,084</u>	<u>709,711</u>	<u>488,844</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,678,122</u>	<u>61,084</u>	<u>2,739,206</u>	<u>2,555,337</u>
NET ASSETS					
		<u>2,678,122</u>	<u>61,084</u>	<u>2,739,206</u>	<u>2,555,337</u>
FUNDS					
Unrestricted funds	15			2,678,122	2,504,905
Restricted funds				61,084	50,432
TOTAL FUNDS					
				<u>2,739,206</u>	<u>2,555,337</u>

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


D Gill BSc (Hons) - Trustee

23rd May 2024

Woodlarks Camp Site Trust

Notes to the Financial Statements for the Year Ended 30 September 2023

1. LEGAL FORM

Woodlarks Camp Site Trust is an unincorporated charity registered at the Charity Commission for England and Wales (charity number: 306148).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants (including those received from government bodies) are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income is deferred when the donor specifies use of the grant to be in the future, or where there are conditions for full entitlement and those conditions have not yet been satisfied.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Kathleen Marshall House	- 2% on cost
Swimming Pool Complex	- 2% on cost
Equipment	- 25% on reducing balance

Assets under construction are not depreciated until they are fully complete and brought into use.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Designated fund are designated by trustees for a particular purpose within the objectives of the charity.

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

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

Debtors

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

Creditors

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

Risk statement

The major risks to which the charity is or may be exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Investments

Investments, consisting of Government stocks and unit trusts, are forms of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing market value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
General donations	133,050	109,752
Gift aid	7,237	3,586
Legacies	201,314	167,424
Grants	3,000	-
Camp fees	54,455	36,280
Souvenir sales	1,235	2,675
	400,291	319,717

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
The Hospital Saturday Fund	3,000	-

4. INVESTMENT INCOME

	2023	2022
	£	£
Investment income	12,486	6,366

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General operations	199,406	32,664	232,070

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General operations	28,442	622	3,600	32,664

Included within Accountancy and legal fees below is £3,240 (2022: £3,060) for the Independent Examination and accounts preparation.

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

	2023 General operations £	2022 Total activities £
Wages	27,795	25,504
Pensions	647	578
Bank charges	622	233
Accountancy and legal fees	3,600	3,420
	32,664	29,735

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

In the year ended 30 September 2023, 2 trustees (2022:nil) had expenses paid of £156 (2022: £nil) for travel and refreshments.

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	27,795	25,504
Other pension costs	647	578
	<u>28,442</u>	<u>26,082</u>

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

	2023	2022
	1	1
Secretarial / site management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	266,521	53,196	319,717
Investment income	6,366	-	6,366
Other income	35	4	39
Total	<u>272,922</u>	<u>53,200</u>	<u>326,122</u>
EXPENDITURE ON			
Raising funds	1,917	-	1,917
Charitable activities			
General operations	201,720	29,962	231,682
Total	<u>203,637</u>	<u>29,962</u>	<u>233,599</u>
Net gains/(losses) on investments	<u>(39,756)</u>	<u>-</u>	<u>(39,756)</u>
NET INCOME	29,529	23,238	52,767
Transfers between funds	57,589	(57,589)	-

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	87,118	(34,351)	52,767
RECONCILIATION OF FUNDS			
Total funds brought forward	2,417,787	84,783	2,502,570
TOTAL FUNDS CARRIED FORWARD	<u>2,504,905</u>	<u>50,432</u>	<u>2,555,337</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Kathleen Marshall House £	Swimming Pool Complex £
COST			
At 1 October 2022	1,458,320	58,568	883,056
Additions	-	-	-
Disposals	-	-	-
At 30 September 2023	<u>1,458,320</u>	<u>58,568</u>	<u>883,056</u>
DEPRECIATION			
At 1 October 2022	439,022	22,155	144,483
Charge for year	29,167	1,173	17,661
Eliminated on disposal	-	-	-
At 30 September 2023	<u>468,189</u>	<u>23,328</u>	<u>162,144</u>
NET BOOK VALUE			
At 30 September 2023	<u>990,131</u>	<u>35,240</u>	<u>720,912</u>
At 30 September 2022	<u>1,019,298</u>	<u>36,413</u>	<u>738,573</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

10. TANGIBLE FIXED ASSETS - continued

	Equipment £	Assets under construction £	Totals £
COST			
At 1 October 2022	386,743	-	2,786,687
Additions	34,726	14,868	49,594
Disposals	(170,536)	-	(170,536)
At 30 September 2023	250,933	14,868	2,665,745
DEPRECIATION			
At 1 October 2022	296,197	-	901,857
Charge for year	23,342	-	71,343
Eliminated on disposal	(153,467)	-	(153,467)
At 30 September 2023	166,072	-	819,733
NET BOOK VALUE			
At 30 September 2023	84,861	14,868	1,846,012
At 30 September 2022	90,546	-	1,884,830

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2022	181,663
Revaluations	1,820
At 30 September 2023	183,483
NET BOOK VALUE	
At 30 September 2023	183,483
At 30 September 2022	181,663

There were no investment assets outside the UK.

Investments at market value comprise:

	Cost £	Market Value 2023 £	Market Value 2022 £
43,968.932 MAM Charinco units	78,000	61,555	62,473
115,037.334 M&G Charibond shares	140,000	121,928	119,190
	218,000	183,483	181,663

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

12. STOCKS

	2023	2022
	£	£
Stocks	2,212	2,424

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	9,123	-
Prepayments	10,629	12,382
	19,752	12,382

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	406	422
Other creditors	4,789	6,341
	5,195	6,763

15. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	1,866,467	(88,410)	49,596	1,827,653
General Reserve	373,438	220,263	(8,232)	585,469
Reserves fund	265,000	-	-	265,000
	2,504,905	131,853	41,364	2,678,122
Restricted funds				
Pump House Boiler	1,035	-	(1,035)	-
Bradbury Croft Plant Room	989	-	(989)	-
Santa's Grotto	13,305	(6,640)	(1,631)	5,034
Pool Running Costs	17,665	(8,365)	-	9,300
Pool Grounds, Pool Shelter (NOT Pool)	3,752	-	(3,752)	-
Miscellaneous Restricted Funds	2,042	-	(2,020)	22
Aerial Runway	342	(257)	-	85
Charlton Park Work Experience	454	-	(454)	-
NHS Wellbeing Days	2,314	-	-	2,314
Solar Panels	5,384	-	(3,510)	1,874
Pantry and Dining Room Rebuild	3,150	41,608	(14,868)	29,890
Postcode Society	-	24,885	(13,105)	11,780
Interleiver Trust	-	785	-	785
	50,432	52,016	(41,364)	61,084
TOTAL FUNDS	2,555,337	183,869	-	2,739,206

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	(1)	(88,409)	-	(88,410)
General Reserve	337,101	(118,658)	1,820	220,263
	<u>337,100</u>	<u>(207,067)</u>	<u>1,820</u>	<u>131,853</u>
Restricted funds				
Santa's Grotto	6,086	(12,726)	-	(6,640)
Pool Running Costs	-	(8,365)	-	(8,365)
Aerial Runway	-	(257)	-	(257)
Pantry and Dining Room Rebuild	41,608	-	-	41,608
Hospital Saturday Fund	3,000	(3,000)	-	-
Postcode Society	24,885	-	-	24,885
Interleiver Trust	2,621	(1,836)	-	785
	<u>78,200</u>	<u>(26,184)</u>	<u>-</u>	<u>52,016</u>
TOTAL FUNDS	<u>415,300</u>	<u>(233,251)</u>	<u>1,820</u>	<u>183,869</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	1,725,684	(74,363)	215,146	1,866,467
General Reserve	427,103	103,892	(157,557)	373,438
Reserves fund	265,000	-	-	265,000
	2,417,787	29,529	57,589	2,504,905
Restricted funds				
Pump House Boiler	1,779	(744)	-	1,035
Bradbury Croft Plant Room	1,296	(307)	-	989
Santa's Grotto	6,475	6,830	-	13,305
Pool Running Costs	23,684	(4,015)	(2,004)	17,665
Pool Grounds, Pool Shelter (NOT Pool)	4,252	(500)	-	3,752
Miscellaneous Restricted Funds	5,042	-	(3,000)	2,042
Aerial Runway	2,090	(1,748)	-	342
Swimming Pool new	-	40,000	(40,000)	-
Timber Frame Tent	13,043	(11,437)	(1,606)	-
NHS Wellbeing Days	2,514	(200)	-	2,314
Charlton Park Work Experience Fund	8,694	(8,240)	-	454
Solar Panels	15,914	-	(10,530)	5,384
Pantry and Dining Room Rebuild	-	3,150	-	3,150
Pantry Freezer	-	449	(449)	-
	84,783	23,238	(57,589)	50,432
TOTAL FUNDS	2,502,570	52,767	-	2,555,337

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	(74,363)	-	(74,363)
General Reserve	272,922	(129,274)	(39,756)	103,892
	<u>272,922</u>	<u>(203,637)</u>	<u>(39,756)</u>	<u>29,529</u>
Restricted funds				
Pump House Boiler	-	(744)	-	(744)
Bradbury Croft Plant Room	-	(307)	-	(307)
Santa's Grotto	9,598	(2,768)	-	6,830
Pool Running Costs	3	(4,018)	-	(4,015)
Pool Grounds, Pool Shelter (NOT Pool)	-	(500)	-	(500)
Aerial Runway	-	(1,748)	-	(1,748)
Swimming Pool new	40,000	-	-	40,000
Timber Frame Tent	-	(11,437)	-	(11,437)
NHS Wellbeing Days	-	(200)	-	(200)
Charlton Park Work Experience Fund	-	(8,240)	-	(8,240)
Pantry and Dining Room Rebuild	3,150	-	-	3,150
Pantry Freezer	449	-	-	449
	<u>53,200</u>	<u>(29,962)</u>	<u>-</u>	<u>23,238</u>
TOTAL FUNDS	<u>326,122</u>	<u>(233,599)</u>	<u>(39,756)</u>	<u>52,767</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

15. MOVEMENT IN FUNDS - continued

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

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	1,725,684	(162,773)	264,742	1,827,653
General Reserve	427,103	324,155	(165,789)	585,469
Reserves fund	265,000	-	-	265,000
	<u>2,417,787</u>	<u>161,382</u>	<u>98,953</u>	<u>2,678,122</u>
Restricted funds				
Pump House Boiler	1,779	(744)	(1,035)	-
Bradbury Croft Plant Room	1,296	(307)	(989)	-
Santa's Grotto	6,475	190	(1,631)	5,034
Pool Running Costs	23,684	(12,380)	(2,004)	9,300
Pool Grounds, Pool Shelter (NOT Pool)	4,252	(500)	(3,752)	-
Miscellaneous Restricted Funds	5,042	-	(5,020)	22
Aerial Runway	2,090	(2,005)	-	85
Charlton Park Work Experience	-	-	(454)	(454)
Swimming Pool new	-	40,000	(40,000)	-
Timber Frame Tent	13,043	(11,437)	(1,606)	-
NHS Wellbeing Days	2,514	(200)	-	2,314
Charlton Park Work Experience Fund	8,694	(8,240)	-	454
Solar Panels	15,914	-	(14,040)	1,874
Pantry and Dining Room Rebuild	-	44,758	(14,868)	29,890
Pantry Freezer	-	449	(449)	-
Postcode Society	-	24,885	(13,105)	11,780
Interleiver Trust	-	785	-	785
	<u>84,783</u>	<u>75,254</u>	<u>(98,953)</u>	<u>61,084</u>
TOTAL FUNDS	<u>2,502,570</u>	<u>236,636</u>	<u>-</u>	<u>2,739,206</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2023

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	(1)	(162,772)	-	(162,773)
General Reserve	610,023	(247,932)	(37,936)	324,155
	<u>610,022</u>	<u>(410,704)</u>	<u>(37,936)</u>	<u>161,382</u>
Restricted funds				
Pump House Boiler	-	(744)	-	(744)
Bradbury Croft Plant Room	-	(307)	-	(307)
Santa's Grotto	15,684	(15,494)	-	190
Pool Running Costs	3	(12,383)	-	(12,380)
Pool Grounds, Pool Shelter (NOT Pool)	-	(500)	-	(500)
Aerial Runway	-	(2,005)	-	(2,005)
Swimming Pool new	40,000	-	-	40,000
Timber Frame Tent	-	(11,437)	-	(11,437)
NHS Wellbeing Days	-	(200)	-	(200)
Charlton Park Work Experience Fund	-	(8,240)	-	(8,240)
Pantry and Dining Room Rebuild	44,758	-	-	44,758
Pantry Freezer	449	-	-	449
Hospital Saturday Fund	3,000	(3,000)	-	-
Postcode Society	24,885	-	-	24,885
Interleiver Trust	2,621	(1,836)	-	785
	<u>131,400</u>	<u>(56,146)</u>	<u>-</u>	<u>75,254</u>
TOTAL FUNDS	<u>741,422</u>	<u>(466,850)</u>	<u>(37,936)</u>	<u>236,636</u>

Purpose of funds

Aerial Runway Restricted - Donation to the Trust for the refurbishment and maintenance of the accessible zipwire.

Bradbury Croft Plant Room Restricted - Grant and donations to refurbish the boiler and associated plant equipment in Bradbury Croft.

Swimming Pool - New - A new fund set up for donations made towards the swimming pool refurbishment.

Santa's Grotto - Donations supporting the annual Santa's Grotto for severely disabled and life-limited children.

Pump House Boiler Restricted - Fund for the repair/refurbishment of the boiler in the swimming pool pump house.

Pool Grounds, Pool Shelter (not pool) - Donations specifically for the maintenance of the swimming pool area and provision of equipment.

Pool Running Costs Restricted - A fund specifically to fund the running costs and monthly servicing of the swimming pool (not maintenance or rebuild costs)

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2023

15. MOVEMENT IN FUNDS - continued

Miscellaneous Restricted Funds - a fund holding donations for miscellaneous restricted purposes.

Timber Frame Tent - Restricted income for the construction of a Timber camping tent.

NHS Wellbeing Days - Fund set up to provide wellbeing days at Woodlarks for front line NHS staff (traumatized by Covid-19) run by NHS Staff Wellbeing Team.

Charlton Park Work Experience Fund - Provision of materials and equipment for students of Charlton Park Academy, London to undertake work experience at Woodlarks.

Solar Panels - Grant received to install solar panels at the camp site.

Pantry and Dining Room Rebuild - Monies received for the charity to complete work on the pantry and dining room renovation.

Pantry Freezer - A specific donation received to purchase a freezer for the new pantry.

Transfer between funds

During the year transfers have been made for the capital expenditure that has been made through the restricted funds.

16. RELATED PARTY DISCLOSURES

During the year ended 30 September 2023 the trustees of Woodlarks Camp Site Trust, donated an aggregate amount of £635 (2022: £952) to Woodlarks Camp Site Trust.

WOODLARKS CAMP SITE TRUST

England & Wales - Charity number 306148

Accounts

REGISTERED CHARITY NUMBER: 306148

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2022
for
Woodlarks Camp Site Trust**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Woodlarks Camp Site Trust

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for the Year Ended 30 September 2022**

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Woodlarks Camp Site Trust

Report of the Trustees for the Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

- (a) In the interest of social welfare, to improve the condition of life for disabled people and children in need
- (b) To benefit such persons in any charitable way as the Trustees may decide.

In practice, the Trust provides the camp site, buildings, equipment and facilities for individual groups and organisations catering for disabled children and adults, to camp for up to a week at a time, supported by the resident Honorary Warden and Secretary. The twenty-two weeks between early May and mid-September are usually fully-booked each year. Organisations such as NASCH, SENSE and schools for children with special educational needs bring their own staff, whilst ten weeks are open to various groups according to age and interest and are run by volunteers.

The Trust also setup and run a Santa's Grotto during December each year, where around 200 children with severe disabilities and life-limiting conditions from hospices and special schools are invited to visit Santa and receive a gift in magical surroundings that are private, safe and accessible, unlike any grotto that is open to the general public. A team of dedicated volunteers commence preparation for the grotto in November, run the grotto in early December and finish clearing up by January each year. Specific fundraising for the grotto provides all gifts presented by Santa and decoration of the site.

The Trustees have had due regard to the Charity Commission guidance on public benefit.

Volunteers

The enthusiasm and commitment of many people enables Woodlarks to continue to provide a very reasonably priced outdoor camping holiday in beautiful surroundings for hundreds of children and adults with disabilities. The enthusiasm of volunteers continued during the forced closure of the site due to the Covid-19 pandemic and has continued into the first open season post-pandemic. Many volunteers routinely attend the site during the closed period each year to undertake organised working parties, assisting with projects and maintenance tasks.

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following two years of forced closure due to Covid-19, the summer season of 2022 saw disabled campers and helpers return to the site for holidays. Attendee numbers were down slightly on previous open seasons, as camps cautiously adjusted to the 'new normal' post-pandemic and avoided overcrowding during the first camps since the summer of 2019.

The Woodlarks Santa's Grotto, usually held in December each year, was again unable to take place. Instead, Santa made virtual visits via video link, so children with life-limiting illnesses and special needs were able to have a chat with Santa and receive a gift he had secretly delivered to the special schools and hospices beforehand.

Work on the refurbishment and alterations to the swimming pool continued, with the target of being completed in time for the possible reopening of the camp site for the 2022 season being achieved. The 2.2m deep end of the pool has been reduced in depth and the entire pool re-lined, so it now has a constant depth of 1.2m (slightly shallower in the shallow end). This now allows for safe, assisted bathing throughout the entire length of the pool.

Other continuing projects included the completion of a timber-framed tent with canvas sides that may be raised and lowered as required, allowing outdoor camping for those unable to sleep in a conventional tent. Landscaping of the top field at the rear of the tree chapel, to level the ground and replace fencing, was also completed.

The Old Bathroom Block was refurbished to replace aged water tanks and pipework. Further cubicles, showers and bathroom facilities in under-used areas of the building were installed, adding several new useful areas for campers and helpers.

The replacement of the Bradbury Croft glass veranda roof with zinc and the installation of solar panels was commenced using funds from a grant made by the Postcode Lottery. These will be commissioned and generating electricity in time for Summer 2023.

Investment performance

The market value of our investments in 2021/22 fell by 22%, compared to a decrease of 4% in 2020/21 in comparison to 2019/20.

Income from our investments increased by 3.2% in comparison to 2020/21 income, which itself saw a drop of 12.8% in comparison to 2019/20.

FINANCIAL REVIEW

Financial position

The camp site opened during the summer season of 2022 for the first time since the Covid-19 pandemic, which forced closure during the preceding two years. Campers and helpers returned, however numbers were slightly down when compared with the last pre-pandemic season in 2019. Individual camp managers acted cautiously and made allowances for greater social distancing, including fewer occupants of communal bunkhouse tents.

Camp Fees had remained unchanged for many years and a review was undertaken by Trustees in advance of the 2022 season. With the effect of inflation over the years, fees being charged were covering just 27% of essential running costs, so a plan was agreed and put in place to incrementally increase the proportion raised through camp fees to cover 50% of essential running costs by the 2024 season. Trustees are committed to maintaining a 50% discount of running costs with effect from 2024, whilst continuing to provide excellent facilities and value-for-money holidays for disabled children and adults.

Due to the first incremental increase in fees charged for the 2022 season and despite the slight reduction in camper numbers, the total income from camps and sale of souvenirs increased by 0.3% when compared with 2019 (the last season pre-Covid-19).

The Trust was very fortunate to receive over £167,000 from legacies and in-memoriam donations during the 2021-2022 financial year. This helped to fund the refurbishments made to the site and facilities during the closed season.

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2022

FINANCIAL REVIEW

Reserves policy

The level of the Trust's reserves, which exclude restricted and designated funds and is targeted at a level between 2-3 years expenditure on running costs in line with the Trust's reserves policy, remained unchanged for the 2021-2022 financial year and is due to be reviewed in 2023. These reserves provide an essential level of security against any unexpected large expenditure or meagre period of income and it is important that any potential donors, benefactors, or other supporters understand this is a very necessary source of financial security, ensuring the viability of Woodlarks Camp Site Trust into the future.

During the 2021/22 financial year, unrestricted expenditure on charitable activities was £201k, therefore the reserves level should be set between £402k and £603k. At 2021/22 year-end, the amount held in the reserves fund was £638k.

The charitable entity has free reserves of £355,075 as at 30 September 2022 (2021: £452,322). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled and governed by the Scheme, dated 4 March 2003, that constitutes a deed of trust and an unincorporated charity.

Organisational structure

Trustees meet with the Management Committee regularly throughout the year, in addition to separate Trustee Meetings. Each Trustee has a particular area of responsibility, to which some of the members of the Management Committee relate. Although a rare event, new Trustees are appointed by existing Trustees based on their Woodlarks awareness and any relevant skills useful to the Trust. Potential candidates are identified and interviewed by a quorum of existing Trustees and appointed by majority vote.

Catherine Crawford has continued in the role of Chair of Trustees for the 2021-22 financial year.

Death of Alexine Crawford

Trustees were greatly saddened by the death of Mrs Alexine Crawford in December, 2021. Alexine was the daughter of the founders of Woodlarks Camp Site and had been involved in the running of the camp site since the early 1950s. She had served as Chair of the Trustees for many years and was the driving force behind many successful grant applications and fundraising initiatives over the decades. She will be greatly missed by everyone involved with Woodlarks.

Induction and training of new trustees

The trust has a dedicated team of trustees, who have a combined service of many decades. Although a rare event, new trustees are appointed by existing trustees based on useful knowledge and skills they may bring to the table. Induction and training is given by one or more existing trustees after appointment.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

306148

Principal address

The Secretary
Tilford Road
Farnham
Surrey
GU10 3RN

Woodlarks Camp Site Trust

**Report of the Trustees
for the Year Ended 30 September 2022**

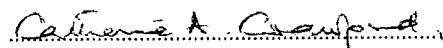
Trustees

Mrs A G N Crawford (deceased 9.12.21)
Ms C A Crawford
D A Dawson
M R Jarrett
N Southon
M Greenwood
G Done
D Gill BSc (Hons)
Mrs L Cooper MBE

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Approved by order of the board of trustees on 20/3/23..... and signed on its behalf by:


Ms C A Crawford - Trustee

**Independent Examiner's Report to the Trustees of
Woodlarks Camp Site Trust**

Independent examiner's report to the trustees of Woodlarks Camp Site Trust

I report to the charity trustees on my examination of the accounts of Woodlarks Camp Site Trust (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

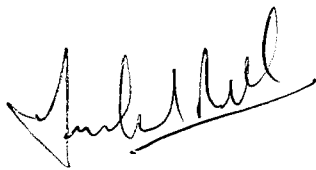
Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



I M Rodd BSc FCA FCCA
ICAEW
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 23 March 2023

Woodlarks Camp Site Trust

**Statement of Financial Activities
for the Year Ended 30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	266,521	53,196	319,717	267,910
Investment income	3	6,366	-	6,366	6,169
Other income		35	4	39	20
Total		<u>272,922</u>	<u>53,200</u>	<u>326,122</u>	<u>274,099</u>
EXPENDITURE ON					
Raising funds		1,917	-	1,917	115
Charitable activities	4				
General operations		<u>201,720</u>	<u>29,962</u>	<u>231,682</u>	<u>172,074</u>
Total		<u>203,637</u>	<u>29,962</u>	<u>233,599</u>	<u>172,189</u>
Net gains/(losses) on investments		<u>(39,756)</u>	<u>-</u>	<u>(39,756)</u>	<u>(9,150)</u>
NET INCOME		29,529	23,238	52,767	92,760
Transfers between funds	14	<u>57,589</u>	<u>(57,589)</u>	<u>-</u>	<u>-</u>
Net movement in funds		87,118	(34,351)	52,767	92,760
RECONCILIATION OF FUNDS					
Total funds brought forward		2,417,787	84,783	2,502,570	2,409,810
TOTAL FUNDS CARRIED FORWARD		<u><u>2,504,905</u></u>	<u><u>50,432</u></u>	<u><u>2,555,337</u></u>	<u><u>2,502,570</u></u>

The notes form part of these financial statements

Woodlarks Camp Site Trust

**Balance Sheet
30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	1,884,830	-	1,884,830	1,744,046
Investments	10	181,663	-	181,663	221,419
		<u>2,066,493</u>	<u>-</u>	<u>2,066,493</u>	<u>1,965,465</u>
CURRENT ASSETS					
Stocks	11	2,424	-	2,424	4,305
Debtors	12	12,382	-	12,382	4,184
Cash at bank and in hand		430,369	50,432	480,801	532,826
		<u>445,175</u>	<u>50,432</u>	<u>495,607</u>	<u>541,315</u>
CREDITORS					
Amounts falling due within one year	13	(6,763)	-	(6,763)	(4,210)
NET CURRENT ASSETS					
		<u>438,412</u>	<u>50,432</u>	<u>488,844</u>	<u>537,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,504,905</u>	<u>50,432</u>	<u>2,555,337</u>	<u>2,502,570</u>
NET ASSETS					
		<u>2,504,905</u>	<u>50,432</u>	<u>2,555,337</u>	<u>2,502,570</u>
FUNDS					
Unrestricted funds	14			2,504,905	2,417,787
Restricted funds				50,432	84,783
TOTAL FUNDS					
				<u>2,555,337</u>	<u>2,502,570</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/3/23 and were signed on its behalf by:

Catherine A. Crawford
C A Crawford - Trustee

The notes form part of these financial statements

Woodlarks Camp Site Trust

Notes to the Financial Statements for the Year Ended 30 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants (including those received from government bodies) are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income is deferred when the donor specifies use of the grant to be in the future, or where there are conditions for full entitlement and those conditions have not yet been satisfied.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Kathleen Marshall House	- 2% on cost
Swimming Pool Complex	- 2% on cost
Equipment	- 25% on reducing balance

Assets under construction are not depreciated until they are fully complete and brought into use.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Designated fund are designated by trustees for a particular purpose within the objectives of the charity.

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

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

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2022

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

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

Debtors

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

Creditors

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

Risk statement

The major risks to which the charity is or may be exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Investments

Investments, consisting of Government stocks and unit trusts, are forms of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing market value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
General donations	109,752	194,449
Gift aid	3,586	-
Legacies	167,424	57,327
Grants	-	15,914
Camp fees	36,280	46
Souvenir sales	2,675	174
	<u>319,717</u>	<u>267,910</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
The National Lottery - Solar Panels	-	15,914
	<u>-</u>	<u>15,914</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Investment income	<u>6,366</u>	<u>6,169</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
General operations	<u>201,947</u>	<u>29,735</u>	<u>231,682</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General operations	<u>26,082</u>	<u>233</u>	<u>3,420</u>	<u>29,735</u>

Included within Accountancy and legal fees below is £3,060 (2021: £3,060) for the Independent Examination and accounts preparation.

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

	2022 General operations £	2021 Total activities £
Wages	24,067	22,992
Pensions	2,015	2,171
Bank charges	233	92
Accountancy and legal fees	<u>3,420</u>	<u>3,880</u>
	<u>29,735</u>	<u>29,135</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were trustees' expenses paid in the year ended 30 September 2022 to the value of £nil (2021: £nil).

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	24,067	22,992
Other pension costs	2,015	2,171
	<u>26,082</u>	<u>25,163</u>

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

	2022	2021
	1	1
Secretarial / site management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	169,985	97,925	267,910
Investment income	6,169	-	6,169
Other income	20	-	20
Total	<u>176,174</u>	<u>97,925</u>	<u>274,099</u>
EXPENDITURE ON			
Raising funds	115	-	115
Charitable activities			
General operations	150,374	21,700	172,074
Total	<u>150,489</u>	<u>21,700</u>	<u>172,189</u>
Net gains/(losses) on investments	(9,150)	-	(9,150)
NET INCOME	16,535	76,225	92,760
Transfers between funds	39,480	(39,480)	-
Net movement in funds	56,015	36,745	92,760
RECONCILIATION OF FUNDS			
Total funds brought forward	2,361,772	48,038	2,409,810
TOTAL FUNDS CARRIED FORWARD	<u>2,417,787</u>	<u>84,783</u>	<u>2,502,570</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Kathleen Marshall House £	Swimming Pool Complex £
COST			
At 1 October 2021	1,383,179	57,060	683,507
Additions	75,141	1,508	120,674
Reclassification	-	-	78,875
At 30 September 2022	1,458,320	58,568	883,056
DEPRECIATION			
At 1 October 2021	409,856	20,984	126,822
Charge for year	29,166	1,171	17,661
At 30 September 2022	439,022	22,155	144,483
NET BOOK VALUE			
At 30 September 2022	1,019,298	36,413	738,573
At 30 September 2021	973,323	36,076	556,685
		Assets under construction	Totals
	Equipment £	£	£
COST			
At 1 October 2021	368,919	78,875	2,571,540
Additions	17,824	-	215,147
Reclassification	-	(78,875)	-
At 30 September 2022	386,743	-	2,786,687
DEPRECIATION			
At 1 October 2021	269,832	-	827,494
Charge for year	26,365	-	74,363
At 30 September 2022	296,197	-	901,857
NET BOOK VALUE			
At 30 September 2022	90,546	-	1,884,830
At 30 September 2021	99,087	78,875	1,744,046

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	221,419
Revaluations	(39,756)
At 30 September 2022	<u>181,663</u>
NET BOOK VALUE	
At 30 September 2022	<u>181,663</u>
At 30 September 2021	<u><u>221,419</u></u>

There were no investment assets outside the UK.

Investments at market value comprise:

	Cost £	Market Value 2022 £	Market Value 2021 £
43,968.932 MAM Charinco units	78,000	62,473	80,947
115,037.334 M&G Charibond shares	140,000	119,190	140,472
	<u>218,000</u>	<u>181,663</u>	<u>221,419</u>

11. STOCKS

	2022 £	2021 £
Stocks	<u>2,424</u>	<u>4,305</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments	<u>12,382</u>	<u>4,184</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	611	548
Other creditors	6,152	3,662
	<u>6,763</u>	<u>4,210</u>

14. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	1,725,684	(74,363)	215,146	1,866,467
General Reserve	427,103	103,892	(157,557)	373,438
Reserves fund	265,000	-	-	265,000
	<u>2,417,787</u>	<u>29,529</u>	<u>57,589</u>	<u>2,504,905</u>
Restricted funds				
Pump House Boiler	1,779	(744)	-	1,035
Bradbury Croft Plant Room	1,296	(307)	-	989
Santa's Grotto	6,475	6,830	-	13,305
Pool Running Costs	23,684	(4,015)	(2,004)	17,665
Pool Grounds, Pool Shelter (NOT Pool)	4,252	(500)	-	3,752
Miscellaneous Restricted Funds	5,042	-	(3,000)	2,042
Aerial Runway	2,090	(1,748)	-	342
Swimming Pool new	-	40,000	(40,000)	-
Timber Frame Tent	13,043	(11,437)	(1,606)	-
NHS Wellbeing Days	2,514	(200)	-	2,314
Charlton Park Work Experience Fund	8,694	(8,240)	-	454
Solar Panels	15,914	-	(10,530)	5,384
Pantry and Dining Room Rebuild	-	3,150	-	3,150
Pantry Freezer	-	449	(449)	-
	<u>84,783</u>	<u>23,238</u>	<u>(57,589)</u>	<u>50,432</u>
TOTAL FUNDS	<u>2,502,570</u>	<u>52,767</u>	<u>-</u>	<u>2,555,337</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	(74,363)	-	(74,363)
General Reserve	272,922	(129,274)	(39,756)	103,892
	<u>272,922</u>	<u>(203,637)</u>	<u>(39,756)</u>	<u>29,529</u>
Restricted funds				
Pump House Boiler	-	(744)	-	(744)
Bradbury Croft Plant Room	-	(307)	-	(307)
Santa's Grotto	9,598	(2,768)	-	6,830
Pool Running Costs	3	(4,018)	-	(4,015)
Pool Grounds, Pool Shelter (NOT Pool)	-	(500)	-	(500)
Aerial Runway	-	(1,748)	-	(1,748)
Swimming Pool new	40,000	-	-	40,000
Timber Frame Tent	-	(11,437)	-	(11,437)
NHS Wellbeing Days	-	(200)	-	(200)
Charlton Park Work Experience Fund	-	(8,240)	-	(8,240)
Pantry and Dining Room Rebuild	3,150	-	-	3,150
Pantry Freezer	449	-	-	449
	<u>53,200</u>	<u>(29,962)</u>	<u>-</u>	<u>23,238</u>
TOTAL FUNDS	<u>326,122</u>	<u>(233,599)</u>	<u>(39,756)</u>	<u>52,767</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,713,453	(74,313)	86,544	1,725,684
General Reserve	383,319	90,848	(47,064)	427,103
Reserves fund	265,000	-	-	265,000
	<u>2,361,772</u>	<u>16,535</u>	<u>39,480</u>	<u>2,417,787</u>
Restricted funds				
Pump House Boiler	1,779	-	-	1,779
Tent Bases	864	-	(864)	-
Bradbury Croft Plant Room	1,296	-	-	1,296
Santa's Grotto	2,659	3,816	-	6,475
Pool Running Costs	23,684	-	-	23,684
Pool Grounds, Pool Shelter (NOT Pool)	4,252	-	-	4,252
Miscellaneous Restricted Funds	-	5,042	-	5,042
Aerial Runway	2,347	(257)	-	2,090
Swimming Pool new	6,202	14,269	(20,471)	-
Woodland Paths Project	2,045	-	(2,045)	-
Timber Frame Tent	-	25,146	(12,103)	13,043
NHS Wellbeing Days	44	2,470	-	2,514
Charlton Park Work Experience Fund	2,866	9,825	(3,997)	8,694
Solar Panels	-	15,914	-	15,914
	<u>48,038</u>	<u>76,225</u>	<u>(39,480)</u>	<u>84,783</u>
TOTAL FUNDS	<u>2,409,810</u>	<u>92,760</u>	<u>-</u>	<u>2,502,570</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	(74,313)	-	(74,313)
General Reserve	176,174	(76,176)	(9,150)	90,848
	<u>176,174</u>	<u>(150,489)</u>	<u>(9,150)</u>	<u>16,535</u>
Restricted funds				
Santa's Grotto	9,683	(5,867)	-	3,816
Miscellaneous Restricted Funds	5,542	(500)	-	5,042
Aerial Runway	-	(257)	-	(257)
Swimming Pool new	14,269	-	-	14,269
Timber Frame Tent	25,170	(24)	-	25,146
NHS Wellbeing Days	4,605	(2,135)	-	2,470
Charlton Park Work Experience Fund	22,742	(12,917)	-	9,825
Solar Panels	15,914	-	-	15,914
	<u>97,925</u>	<u>(21,700)</u>	<u>-</u>	<u>76,225</u>
TOTAL FUNDS	<u>274,099</u>	<u>(172,189)</u>	<u>(9,150)</u>	<u>92,760</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

14. MOVEMENT IN FUNDS - continued

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

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	1,713,453	(148,676)	301,690	1,866,467
General Reserve	383,319	194,740	(204,621)	373,438
Reserves fund	265,000	-	-	265,000
	<u>2,361,772</u>	<u>46,064</u>	<u>97,069</u>	<u>2,504,905</u>
Restricted funds				
Pump House Boiler	1,779	(744)	-	1,035
Tent Bases	864	-	(864)	-
Bradbury Croft Plant Room	1,296	(307)	-	989
Santa's Grotto	2,659	10,646	-	13,305
Pool Running Costs	23,684	(4,015)	(2,004)	17,665
Pool Grounds, Pool Shelter (NOT Pool)	4,252	(500)	-	3,752
Miscellaneous Restricted Funds	-	5,042	(3,000)	2,042
Aerial Runway	2,347	(2,005)	-	342
Swimming Pool new	6,202	54,269	(60,471)	-
Woodland Paths Project	2,045	-	(2,045)	-
Timber Frame Tent	-	13,709	(13,709)	-
NHS Wellbeing Days	44	2,270	-	2,314
Charlton Park Work Experience Fund	2,866	1,585	(3,997)	454
Solar Panels	-	15,914	(10,530)	5,384
Pantry and Dining Room Rebuild	-	3,150	-	3,150
Pantry Freezer	-	449	(449)	-
	<u>48,038</u>	<u>99,463</u>	<u>(97,069)</u>	<u>50,432</u>
TOTAL FUNDS	<u>2,409,810</u>	<u>145,527</u>	<u>-</u>	<u>2,555,337</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2022

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	(148,676)	-	(148,676)
General Reserve	449,096	(205,450)	(48,906)	194,740
	<u>449,096</u>	<u>(354,126)</u>	<u>(48,906)</u>	<u>46,064</u>
Restricted funds				
Pump House Boiler	-	(744)	-	(744)
Bradbury Croft Plant Room	-	(307)	-	(307)
Santa's Grotto	19,281	(8,635)	-	10,646
Pool Running Costs	3	(4,018)	-	(4,015)
Pool Grounds, Pool Shelter (NOT Pool)	-	(500)	-	(500)
Miscellaneous Restricted Funds	5,542	(500)	-	5,042
Aerial Runway	-	(2,005)	-	(2,005)
Swimming Pool new	54,269	-	-	54,269
Timber Frame Tent	25,170	(11,461)	-	13,709
NHS Wellbeing Days	4,605	(2,335)	-	2,270
Charlton Park Work Experience Fund	22,742	(21,157)	-	1,585
Solar Panels	15,914	-	-	15,914
Pantry and Dining Room Rebuild	3,150	-	-	3,150
Pantry Freezer	449	-	-	449
	<u>151,125</u>	<u>(51,662)</u>	<u>-</u>	<u>99,463</u>
TOTAL FUNDS	<u>600,221</u>	<u>(405,788)</u>	<u>(48,906)</u>	<u>145,527</u>

Purpose of funds

Aerial Runway Restricted - Donation to the Trust for the refurbishment and maintenance of the accessible zipwire.

Bradbury Croft Plant Room Restricted - Grant and donations to refurbish the boiler and associated plant equipment in Bradbury Croft.

Swimming Pool - New - A new fund set up for donations made towards the swimming pool refurbishment.

Grotto Restricted Fund - Donations supporting the annual Santa's Grotto for severely disabled and life-limited children.

Pool Pump House Boiler Restricted - Fund for the repair/refurbishment of the boiler in the swimming pool pump house.

Pool Grounds Restricted - Donations specifically for the maintenance of the swimming pool area and provision of equipment.

Pool Running Costs Restricted - A fund specifically to fund the running costs and monthly servicing of the swimming pool (not maintenance or rebuild costs)

Miscellaneous Restricted Funds - a fund holding donations for miscellaneous restricted purposes.

Timber Frame Tent - Restricted income for the construction of a Timber camping tent.

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

14. MOVEMENT IN FUNDS - continued

NHS Wellbeing Days - Fund set up to provide wellbeing days at Woodlarks for front line NHS staff (traumatised by Covid-19) run by NHS Staff Wellbeing Team.

Charlton Park Work Experience Fund - Provision of materials and equipment for students of Charlton Park Academy, London to undertake work experience at Woodlarks.

Solar Panels - Grant received to install solar panels at the camp site.

Pantry and Dining Room Rebuild - Monies received for the charity to complete work on the pantry and dining room renovation.

Pantry Freezer - A specific donation received to purchase a freezer for the new pantry.

Transfer between funds

The charity previously had a designated fund called 'endowment'. After doing some research into the history of this fund it was concluded that this was just a designated fund. The trustees have renamed this to be a reserves fund.

During the year transfers have been made for the capital expenditure that has been made through the restricted funds.

15. RELATED PARTY DISCLOSURES

During the year the trustees of Woodlarks Camp Site Trust, donated an aggregate amount of £952 (2021: £490) to Woodlarks Camp Site Trust.

WOODLARKS CAMP SITE TRUST

England & Wales - Charity number 306148

Accounts

REGISTERED CHARITY NUMBER: 306148

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2021
for
Woodlarks Camp Site Trust**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Woodlarks Camp Site Trust

**Contents of the Financial Statements
for the Year Ended 30 September 2021**

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Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is:

- (a) In the interest of social welfare, to improve the condition of life for disabled people and children in need
- (b) To benefit such persons in any charitable way as the Trustees may decide.

In practice, the Trust provides the site, equipment and facilities for groups catering for disabled adults and children to camp a week at a time, supervised and aided by the resident Warden and Secretary. Normally the twenty-two weeks between early May and mid-September are fully booked annually. Special Needs Schools, NASCH and SENSE bring their own staff, while ten weeks, open to varied groups according to age and interest, are staffed and run by volunteers.

The trustees have had due regard to the Charity Commission guidance on public benefit.

Volunteers

The enthusiasm and commitment of many people enable Woodlarks to continue to provide a very reasonably priced outdoor camping holiday in beautiful surroundings for hundreds of adults and children with disabilities. The enthusiasm of volunteers has continued during the forced closure of the site due to Covid-19, with many volunteers attending the site during the summer for organised working parties to assist with projects and essential maintenance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Covid-19 forced closure of the site for the 2021 season, which is the second consecutive year we have been unable to hold any camps at Woodlarks due to the pandemic.

The Woodlarks Santa's Grotto, usually held in December each year, was also unable to take place. Instead, virtual visits via video link were held, so children with life-limiting illnesses and special needs were able to have a chat with Santa Claus and receive a present he had secretly delivered to the special schools and hospices beforehand.

With the site being closed, the Trust was able to make the best of a bad situation and undertake some essential projects that would have been difficult had the site been open, working in compliance with Covid-19 restrictions and limitations. The largest project saw the commencement of adapting and renewing the ageing swimming pool and refurbishment of the pool plant room and filtration system, which will be completed in time for the 2022 season. The deep end of the pool has been filled in and the whole relined, so it now has a constant depth of 1.2m (slightly shallower in the shallow end). This allows for safe, assisted bathing throughout the whole length of the pool.

Other large projects include the construction of a timber-framed tent with canvas sides that may be raised and lowered as required, allowing outdoor camping for those unable to sleep in a conventional tent, and landscaping of the top field at the rear of the chapel to level the ground and replace fencing.

NHS Wellbeing Days

The Trustees were glad to see the site used appropriately, where possible, during the Covid-19 pandemic. Many of the camp site's usual campers are vulnerable due to their conditions, so they could not benefit directly this year. At the same time it was apparent that NHS staff, who may be serving the Trust's normal users, were under enormous pressure. Through the warmer months Woodlarks was able to host several one-day outdoor wellbeing days for NHS staff, organised by their own welfare officers in cooperation with the site's Warden and Secretary. The peace and beauty of the natural environment provided a welcome respite for tired workers.

Work Experience for Young People with Special Needs

One valuable activity that was able to continue throughout the year was the regular visits of young people with special needs, who were already in a Covid-secure 'bubble', for work experience carefully supervised by the Warden and staff from their school. This in turn provided valuable volunteer help to the camp site. The arrangement allows young people with considerable challenges to discover and develop their potential through service, with visible results. They did much to help maintain and improve the site.

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2021

ACHIEVEMENT AND PERFORMANCE

Investment performance

The market value of our investments in 2020/21 fell by 4%, compared to a slight increase of 0.3% in 2019/20.

Income from our investments dropped by 12.8% in comparison to 2019/20 income, which itself saw a drop of 17.5% in comparison to 2018/19.

FINANCIAL REVIEW

Financial position

There was no income from camp fees during the 2020/21 year, however there were some donations in lieu of fees and some sales of souvenirs. Despite this, total income through donations, grants and legacies increased by 22.5% this year in comparison to 2019/20. Of this income, 64.3% was unrestricted funds and 35.7% was restricted funds. Total funds carried forward this year have increased by 3.7% to £2,502,570. Of total funds carried forward, 96.6% was unrestricted funds and 3.4% was restricted funds.

Reserves policy

The level of reserves, which exclude restricted and designated funds and is targeted at a level between 2-3 years expenditure on charitable activities in line with the Trust's reserves policy, will remain unchanged for the current financial year. These reserves provide a level of security against any unexpected large expenditure or any volatile period of income. It is important that potential donors, supporters and beneficiaries understand that this is not an unnecessarily hoarded 'nest egg', but a very necessary source of financial security ensuring the viability of Woodlarks Camp Site Trust into the future.

During the 2020/21 financial year, unrestricted expenditure on charitable activities was £150k, therefore the reserves level should be set between £300k and £450k. At 2020/21 year-end, the amount held in the reserves fund was £692k.

The charitable entity has free reserves of £452,322 as at 30 September 2021 (2020: £399,387). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled and governed by the Scheme, dated 4 March 2003, that constitutes a deed of trust and an unincorporated charity.

Organisational structure

The Trustees meet with the Management Committee regularly throughout the year, in addition to meetings of the Trustees alone. Each Trustee has a particular area of responsibility, to which the members of the Management Committee relate. Although a rare event, new trustees are appointed by existing trustees based on their Woodlarks awareness and their skills. Potential candidates are identified and interviewed by a quorum of existing trustees and appointed by majority vote.

Catherine Crawford has continued in the role of Chair of Trustees for the 2020-21 financial year.

Induction and training of new trustees

The trust has a dedicated team of trustees, who have a combined service of many decades. Although a rare event, new trustees are appointed by existing trustees based on useful knowledge and skills they may bring to the table. Induction and training is given by one or more existing trustees after appointment.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

306148

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2021

Principal address

The Secretary
Tilford Road
Farnham
Surrey
GU10 3RN

Trustees

Mrs A G N Crawford (deceased 9.12.21)
Ms C A Crawford
D A Dawson
M R Jarrett
N Southon
M Greenwood
G Done
D Gill BSc (Hons)
Mrs L Cooper

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Approved by order of the board of trustees on 29 March 2022 and signed on its behalf by:

Catherine A. Crawford
Ms C A Crawford - Trustee

**Independent Examiner's Report to the Trustees of
Woodlarks Camp Site Trust**

Independent examiner's report to the trustees of Woodlarks Camp Site Trust

I report to the charity trustees on my examination of the accounts of Woodlarks Camp Site Trust (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Miss Jen Richardson BA (Hons) ACA FCCA DChA
ICAEW
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 4th April 2022

Woodlarks Camp Site Trust
Statement of Financial Activities
for the Year Ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	169,985	97,925	267,910	207,447
Investment income	3	6,169	-	6,169	7,078
Other income		20	-	20	72
Total		<u>176,174</u>	<u>97,925</u>	<u>274,099</u>	<u>214,597</u>
EXPENDITURE ON					
Raising funds		115	-	115	(109)
Charitable activities	4				
General operations		150,374	21,700	172,074	201,770
Total		<u>150,489</u>	<u>21,700</u>	<u>172,189</u>	<u>201,661</u>
Net gains/(losses) on investments		(9,150)	-	(9,150)	643
NET INCOME		<u>16,535</u>	<u>76,225</u>	<u>92,760</u>	<u>13,579</u>
Transfers between funds	14	39,480	(39,480)	-	-
Net movement in funds		<u>56,015</u>	<u>36,745</u>	<u>92,760</u>	<u>13,579</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,361,772	48,038	2,409,810	2,396,231
TOTAL FUNDS CARRIED FORWARD		<u><u>2,417,787</u></u>	<u><u>84,783</u></u>	<u><u>2,502,570</u></u>	<u><u>2,409,810</u></u>

The notes form part of these financial statements

Woodlarks Camp Site Trust

Balance Sheet 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	1,744,046	-	1,744,046	1,731,816
Investments	10	221,419	-	221,419	230,569
		<u>1,965,465</u>	<u>-</u>	<u>1,965,465</u>	<u>1,962,385</u>
CURRENT ASSETS					
Stocks	11	4,305	-	4,305	4,382
Debtors	12	4,184	-	4,184	4,141
Cash at bank and in hand		448,043	84,783	532,826	441,731
		<u>456,532</u>	<u>84,783</u>	<u>541,315</u>	<u>450,254</u>
CREDITORS					
Amounts falling due within one year	13	(4,210)	-	(4,210)	(2,829)
NET CURRENT ASSETS		<u>452,322</u>	<u>84,783</u>	<u>537,105</u>	<u>447,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,417,787</u>	<u>84,783</u>	<u>2,502,570</u>	<u>2,409,810</u>
NET ASSETS		<u>2,417,787</u>	<u>84,783</u>	<u>2,502,570</u>	<u>2,409,810</u>
FUNDS	14				
Unrestricted funds				2,417,787	2,361,772
Restricted funds				84,783	48,038
TOTAL FUNDS				<u>2,502,570</u>	<u>2,409,810</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2022 and were signed on its behalf by:

Catherine A. Crawford.
C A Crawford - Trustee

The notes form part of these financial statements

Woodlarks Camp Site Trust

Notes to the Financial Statements for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants (including those received from government bodies) are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income is deferred when the donor specifies use of the grant to be in the future, or where there are conditions for full entitlement and those conditions have not yet been satisfied.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Kathleen Marshall House	- 2% on cost
Swimming Pool Complex	- 2% on cost
Equipment	- 25% on reducing balance

Assets under construction are not depreciated until they are fully complete and brought into use.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Designated fund are designated by trustees for a particular purpose within the objectives of the charity.

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

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

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

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

Debtors

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

Creditors

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

Risk statement

The major risks to which the charity is or may be exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
General donations	194,449	145,199
Gift aid	-	1,752
Legacies	57,327	48,520
Grants	15,914	10,000
Camp fees	46	1,288
Souvenir sales	174	688
	<u>267,910</u>	<u>207,447</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
The National Lottery - Solar Panels	15,914	-
The National Lottery - Timber Frame Tent	-	10,000
	<u>15,914</u>	<u>10,000</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Investment income	6,169	7,078
	<u>6,169</u>	<u>7,078</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
General operations	142,939	29,135	172,074
	<u>142,939</u>	<u>29,135</u>	<u>172,074</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General operations	25,163	92	3,880	29,135
	<u>25,163</u>	<u>92</u>	<u>3,880</u>	<u>29,135</u>

Included within Accountancy and legal fees below is £3,060 (2020: £2,760) for the Independent Examination and accounts preparation.

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

	2021 General operations £	2020 Total activities £
Wages	22,992	22,825
Pensions	2,171	2,168
Bank charges	92	55
Accountancy and legal fees	3,880	3,108
	<u>29,135</u>	<u>28,156</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were trustees' expenses paid in the year ended 30 September 2021 to the value of £nil (2020: £276).

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

7. STAFF COSTS

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

	2021	2020
Secretarial / site management	1	1

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	156,138	51,309	207,447
Investment income	7,078	-	7,078
Other income	72	-	72
Total	163,288	51,309	214,597
EXPENDITURE ON			
Raising funds	(109)	-	(109)
Charitable activities			
General operations	178,473	23,297	201,770
Total	178,364	23,297	201,661
Net gains on investments	643	-	643
NET INCOME/(EXPENDITURE)	(14,433)	28,012	13,579
Transfers between funds	51,253	(51,253)	-
Net movement in funds	36,820	(23,241)	13,579
RECONCILIATION OF FUNDS			
Total funds brought forward	2,324,952	71,279	2,396,231
TOTAL FUNDS CARRIED FORWARD	2,361,772	48,038	2,409,810

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Kathleen Marshall House £	Swimming Pool Complex £
COST			
At 1 October 2020	1,383,179	57,060	683,507
Additions	-	-	-
At 30 September 2021	1,383,179	57,060	683,507
DEPRECIATION			
At 1 October 2020	382,192	19,843	113,152
Charge for year	27,664	1,141	13,670
At 30 September 2021	409,856	20,984	126,822
NET BOOK VALUE			
At 30 September 2021	973,323	36,076	556,685
At 30 September 2020	1,000,987	37,217	570,355
		Assets under construction £	Totals £
COST	Equipment £		
At 1 October 2020	361,251	-	2,484,997
Additions	7,668	78,875	86,543
At 30 September 2021	368,919	78,875	2,571,540
DEPRECIATION			
At 1 October 2020	237,994	-	753,181
Charge for year	31,838	-	74,313
At 30 September 2021	269,832	-	827,494
NET BOOK VALUE			
At 30 September 2021	99,087	78,875	1,744,046
At 30 September 2020	123,257	-	1,731,816

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2020	230,569
Revaluations	(9,150)
	<u>221,419</u>
At 30 September 2021	<u>221,419</u>
NET BOOK VALUE	
At 30 September 2021	<u>221,419</u>
At 30 September 2020	<u>230,569</u>

There were no investment assets outside the UK.

Investments at market value comprise:

	Cost £	Market Value 2021 £	Market Value 2020 £
43,968.932 MAM Charinco units	78,000	80,947	86,531
115,037.334 M&G Charibond shares	140,000	140,472	144,038
	<u>218,000</u>	<u>221,419</u>	<u>230,569</u>

11. STOCKS

	2021 £	2020 £
Stocks	<u>4,305</u>	<u>4,382</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	<u>4,184</u>	<u>4,141</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	548	532
Other creditors	3,662	2,297
	<u>4,210</u>	<u>2,829</u>

14. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,713,453	(74,313)	86,544	1,725,684
General Reserve	383,319	90,848	(47,064)	427,103
Reserves fund	265,000	-	-	265,000
	<u>2,361,772</u>	<u>16,535</u>	<u>39,480</u>	<u>2,417,787</u>
Restricted funds				
Pump House Boiler	1,779	-	-	1,779
Tent Bases	864	-	(864)	-
Bradbury Croft Plant Room	1,296	-	-	1,296
Santa's Grotto	2,659	3,816	-	6,475
Pool Running Costs	23,684	-	-	23,684
Pool Grounds, Pool Shelter (NOT Pool)	4,252	-	-	4,252
Miscellaneous Restricted Funds	-	5,042	-	5,042
Aerial Runway	2,347	(257)	-	2,090
Swimming Pool new	6,202	14,269	(20,471)	-
Woodland Paths Project	2,045	-	(2,045)	-
Timber Frame Tent	-	25,146	(12,103)	13,043
NHS Wellbeing Days	44	2,470	-	2,514
Charlton Park Work Experience Fund	2,866	9,825	(3,997)	8,694
Solar Panels	-	15,914	-	15,914
	<u>48,038</u>	<u>76,225</u>	<u>(39,480)</u>	<u>84,783</u>
TOTAL FUNDS	<u>2,409,810</u>	<u>92,760</u>	<u>-</u>	<u>2,502,570</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	(74,313)	-	(74,313)
General Reserve	176,174	(76,176)	(9,150)	90,848
	<u>176,174</u>	<u>(150,489)</u>	<u>(9,150)</u>	<u>16,535</u>
Restricted funds				
Santa's Grotto	9,683	(5,867)	-	3,816
Miscellaneous Restricted Funds	5,542	(500)	-	5,042
Aerial Runway	-	(257)	-	(257)
Swimming Pool new	14,269	-	-	14,269
Timber Frame Tent	25,170	(24)	-	25,146
NHS Wellbeing Days	4,605	(2,135)	-	2,470
Charlton Park Work Experience Fund	22,742	(12,917)	-	9,825
Solar Panels	15,914	-	-	15,914
	<u>97,925</u>	<u>(21,700)</u>	<u>-</u>	<u>76,225</u>
TOTAL FUNDS	<u>274,099</u>	<u>(172,189)</u>	<u>(9,150)</u>	<u>92,760</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	1,747,214	(83,670)	49,909	1,713,453
General Reserve	312,738	69,237	1,344	383,319
Reserves fund	265,000	-	-	265,000
	<u>2,324,952</u>	<u>(14,433)</u>	<u>51,253</u>	<u>2,361,772</u>
Restricted funds				
Woodlarks Appeal Fund	319	-	(319)	-
Pool Pumphouse Roof	999	-	(999)	-
Pump House Boiler	5,884	(1,105)	(3,000)	1,779
Tent Bases	864	-	-	864
Bradbury Croft Plant Room	351	(2,055)	3,000	1,296
Santa's Grotto	9,493	(1,649)	(5,185)	2,659
Pool Running Costs	23,484	200	-	23,684
Accountancy and Hardware	97	(65)	(32)	-
Pool Grounds, Pool Shelter (NOT Pool)	6,070	(1,818)	-	4,252
Miscellaneous Restricted Funds	16,650	-	(16,650)	-
Aerial Runway	3,041	-	(694)	2,347
Swimming Pool new	1,982	4,220	-	6,202
Woodland Paths Project	2,045	-	-	2,045
Timber Frame Tent	-	26,501	(26,501)	-
NHS Wellbeing Days	-	44	-	44
Charlton Park Work Experience Fund	-	3,739	(873)	2,866
	<u>71,279</u>	<u>28,012</u>	<u>(51,253)</u>	<u>48,038</u>
TOTAL FUNDS	<u><u>2,396,231</u></u>	<u><u>13,579</u></u>	<u><u>-</u></u>	<u><u>2,409,810</u></u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1	(83,671)	-	(83,670)
General Reserve	163,287	(94,693)	643	69,237
	<u>163,288</u>	<u>(178,364)</u>	<u>643</u>	<u>(14,433)</u>
Restricted funds				
Pump House Boiler	-	(1,105)	-	(1,105)
Bradbury Croft Plant Room	-	(2,055)	-	(2,055)
Santa's Grotto	13,559	(15,208)	-	(1,649)
Pool Running Costs	200	-	-	200
Accountancy and Hardware	-	(65)	-	(65)
Pool Grounds, Pool Shelter (NOT Pool)	-	(1,818)	-	(1,818)
Swimming Pool new	4,220	-	-	4,220
Timber Frame Tent	27,886	(1,385)	-	26,501
NHS Wellbeing Days	44	-	-	44
Charlton Park Work Experience Fund	5,400	(1,661)	-	3,739
	<u>51,309</u>	<u>(23,297)</u>	<u>-</u>	<u>28,012</u>
TOTAL FUNDS	<u>214,597</u>	<u>(201,661)</u>	<u>643</u>	<u>13,579</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

14. MOVEMENT IN FUNDS - continued

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

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,747,214	(157,983)	136,453	1,725,684
General Reserve	312,738	160,085	(45,720)	427,103
Reserves fund	265,000	-	-	265,000
	<u>2,324,952</u>	<u>2,102</u>	<u>90,733</u>	<u>2,417,787</u>
Restricted funds				
Woodlarks Appeal Fund	319	-	(319)	-
Pool Pumphouse Roof	999	-	(999)	-
Pump House Boiler	5,884	(1,105)	(3,000)	1,779
Tent Bases	864	-	(864)	-
Bradbury Croft Plant Room	351	(2,055)	3,000	1,296
Santa's Grotto	9,493	2,167	(5,185)	6,475
Pool Running Costs	23,484	200	-	23,684
Accountancy and Hardware	97	(65)	(32)	-
Pool Grounds, Pool Shelter (NOT Pool)	6,070	(1,818)	-	4,252
Miscellaneous Restricted Funds	16,650	5,042	(16,650)	5,042
Aerial Runway	3,041	(257)	(694)	2,090
Swimming Pool new	1,982	18,489	(20,471)	-
Woodland Paths Project	2,045	-	(2,045)	-
Timber Frame Tent	-	51,647	(38,604)	13,043
NHS Wellbeing Days	-	2,514	-	2,514
Charlton Park Work Experience Fund	-	13,564	(4,870)	8,694
Solar Panels	-	15,914	-	15,914
	<u>71,279</u>	<u>104,237</u>	<u>(90,733)</u>	<u>84,783</u>
TOTAL FUNDS	<u>2,396,231</u>	<u>106,339</u>	<u>-</u>	<u>2,502,570</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1	(157,984)	-	(157,983)
General Reserve	339,461	(170,869)	(8,507)	160,085
	<u>- 339,462</u>	<u>(328,853)</u>	<u>(8,507)</u>	<u>2,102</u>
Restricted funds				
Pump House Boiler	-	(1,105)	-	(1,105)
Bradbury Croft Plant Room	-	(2,055)	-	(2,055)
Santa's Grotto	23,242	(21,075)	-	2,167
Pool Running Costs	200	-	-	200
Accountancy and Hardware	-	(65)	-	(65)
Pool Grounds, Pool Shelter (NOT Pool)	-	(1,818)	-	(1,818)
Miscellaneous Restricted Funds	5,542	(500)	-	5,042
Aerial Runway	-	(257)	-	(257)
Swimming Pool new	18,489	-	-	18,489
Timber Frame Tent	53,056	(1,409)	-	51,647
NHS Wellbeing Days	4,649	(2,135)	-	2,514
Charlton Park Work Experience Fund	28,142	(14,578)	-	13,564
Solar Panels	15,914	-	-	15,914
	<u>149,234</u>	<u>(44,997)</u>	<u>-</u>	<u>104,237</u>
TOTAL FUNDS	<u>488,696</u>	<u>(373,850)</u>	<u>(8,507)</u>	<u>106,339</u>

Purpose of funds

Accountancy Restricted Fund - Donation to the Trust for the provision of an Accountancy system. Used to fund Xero for approximately two years.

Aerial Runway Restricted - Donation to the Trust for the refurbishment and maintenance of the accessible zipwire.

BC Plant Room Restricted - Grant and donations to refurbish the boiler and associated plant equipment in Bradbury Croft.

Swimming Pool - New - A new fund set up for donations made towards the swimming pool refurbishment.

Grotto Restricted Fund - Donations supporting the annual Santa's Grotto for severely disabled and life-limited children.

Pool Boiler Restricted - Fund for the repair/refurbishment of the boiler in the swimming pool pump house.

Pool Grounds Restricted - Donations specifically for the maintenance of the swimming pool area and provision of equipment.

Pool Running Costs Restricted - A fund specifically to fund the running costs and monthly servicing of the swimming pool (not maintenance or rebuild costs)

Pump House Roof Restricted - Replacement of the pump house roof.

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

14. MOVEMENT IN FUNDS - continued

Tent Bases Restricted Fund - Donations and grants for the provision of wooden flooring and ramps for accessible tents.

Woodlarks Appeal Restricted - for donations made during the appeal in 2018 for specific equipment for Woodlarks.

Perimeter Paths Restricted - Donations and grants for the maintenance and resurfacing of accessible paths through the woods.

Miscellaneous Restricted Funds - a fund holding donations for miscellaneous restricted purposes.

Timber Frame Tent - Restricted income for the construction of a Timber camping tent.

NHS Wellbeing Days - Fund set up to provide wellbeing days at Woodlarks for front line NHS staff (traumatised by Covid-19) run by NHS Staff Wellbeing Team.

Charlton Park Work Experience Fund - Provision of materials and equipment for students of Charlton Park Academy, London to undertake work experience at Woodlarks.

Solar Panels - Grant received to install solar panels at the camp site.

Transfer between funds

The charity previously had a designated fund called 'endowment'. After doing some research into the history of this fund it was concluded that this was just a designated fund. The trustees have renamed this to be a reserves fund.

A transfer of funds from the Tent Bases and Woodland Paths Project funds to the general fund has been completed to recognise the completion of the projects and closure of restricted fund.

During the year transfers have been made for the capital expenditure that has been made through the restricted funds.

A transfer of funds from the Timber Frame Tent to the General Reserve was completed during the year to repay the general fund. This occurred due to an overspend on the fund in the prior financial year which was covered by the general fund. All capital assets from the project of the Timber Frame Tent are held within the general fund and transfers are completed to recognise the fulfillment of the restriction.

15. RELATED PARTY DISCLOSURES

During the year the trustees of Woodlarks Camp Site Trust, donated an aggregate amount of £490 (2020: £483) to Woodlarks Camp Site Trust.

WOODLARKS CAMP SITE TRUST

England & Wales - Charity number 306148

Accounts

REGISTERED CHARITY NUMBER: 306148

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2020
for
Woodlarks Camp Site Trust**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Woodlarks Camp Site Trust

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Woodlarks Camp Site Trust

Report of the Trustees for the Year Ended 30 September 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is:

- (a) In the interest of social welfare, to improve the condition of life for disabled people and children in need
- (b) To benefit such persons in any charitable way as the Trustees may decide.

In practice, the Trust provides the site, equipment and facilities for groups catering for disabled adults and children to camp a week at a time, supervised and aided by the resident Warden and Secretary. Normally the twenty-two weeks between early May and mid-September are fully booked annually. Special Needs Schools, NASCH and SENSE bring their own staff, while ten weeks, open to varied groups according to age and interest, are staffed and run by volunteers.

The trustees have had due regard to the Charity Commission guidance on public benefit.

Volunteers

The enthusiasm and commitment of many people enable Woodlarks to continue to provide a reasonably priced outdoor holiday in beautiful surroundings for hundreds of adults and children with disabilities. This is also during the closed season when essential maintenance to grounds and buildings is performed.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Unfortunately, for summer 2020, the Covid-19 pandemic forced the closure of the site, so no camps were able to take place. Several camps ran virtual events during the weeks they would have been at Woodlarks and continued to keep in touch with disabled campers throughout the lockdown months.

The Woodlarks Santa's Grotto again took place in December 2020, wholly funded by donations specifically for this purpose. Approximately 200 disabled and life-limited children visited Santa and the 'enchanted woodland' during sessions held throughout the week.

A large project undertaken during the year was the total refurbishment of the defective heating and plumbing system in Bradbury Croft, the accommodation and bathroom facilities building constructed in 2009. So far, the cost has been approximately £8,000 mainly on materials, with skilled volunteers providing free labour whilst working many hours of their own time.

Persistent leaks in the aging swimming pool adversely affected expenditure on water, heating and chemicals and provoked much research and discussion.

The decision was taken to completely refurbish and improve this unique facility, which will demand considerable fundraising in the forthcoming year. A new restricted fund has been implemented for this purpose.

Investment performance

The market value of our investments rose by 0.3% this year, compared to an increase of 3.1% in the prior year.

Income from our investments dropped by 17.5% this year in comparison with 2018/19 figures.

FINANCIAL REVIEW

Financial position

Total income through donations, grants, legacies and camp fees increased by 2.6% this year in comparison to 2018/19. Of this income, 75.3% was unrestricted funds and 24.7% was restricted funds.

Total funds carried forward this year have increased by 0.6% to £2,409,810. Of total funds carried forward, 98% was unrestricted funds and 2% was restricted funds.

Woodlarks Camp Site Trust

Report of the Trustees for the Year Ended 30 September 2020

FINANCIAL REVIEW

Reserves policy

The Trust has adopted a reserves policy, which provides a level of security against any unexpected large expenditure or a volatile period of fundraising and donations received, ensuring the camp site can continue to function and fulfil its charitable purpose. Without this level of security, the Trust's very existence could be threatened, presenting a high risk of insolvency.

The reserves allow the trustees to plan ahead with confidence, secure in the knowledge that funding for essential core costs is available for a period of time, regardless of income. It is important that potential donors, supporters and beneficiaries understand this is not an unnecessarily hoarded 'nest egg', but a very necessary source of security to ensure the future of Woodlarks Camp Site Trust into the future.

The reserves policy is reviewed annually, excludes restricted or designated funds and is set at a level between two - three years expenditure on charitable activities, excluding restricted fund expenditure.

During the 2018/19 financial year, unrestricted expenditure on charitable activities was £178k, therefore the reserves level should be set between £356k and £534k. At 2019/20 year-end, the amount held in the reserves fund was £648k.

The charitable entity has free reserves of £399,387 as at 30 September 2020 (2019 - £348,292). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled and governed by the Scheme, dated 4 March 2003, that constitutes a deed of trust and an unincorporated charity.

Organisational structure

The Trustees meet with the Management Committee regularly throughout the year, in addition to meetings of the Trustees alone. Each Trustee has a particular area of responsibility, to which the members of the Management Committee relate. Although a rare event, new trustees are appointed by existing trustees based on their Woodlarks awareness and skills. Potential candidates are identified and interviewed by a quorum of existing trustees and appointed by majority vote.

In January 2020, Alexine Crawford stood down as Chairman after 20 years dedicated service. Grahame Done undertook the role, initially for a period of 12 months. However, in September 2020, he handed over chairmanship to Catherine Crawford, allowing him time to focus on leading the swimming pool refurbishment project.

In August 2020, Trustee Christian Strover, son of the Founders of Woodlarks, died following a short illness. He had been the lead in building the swimming pool changing rooms and was working on the pool refurbishment project right up until his death.

Induction and training of new trustees

The trust has a dedicated team of trustees, who have a combined service of many decades. Although a rare event, new trustees are appointed by existing trustees based on useful knowledge and skills they may bring to the table. Induction and training is given by one or more existing trustees after appointment.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

306148

Woodlarks Camp Site Trust

**Report of the Trustees
for the Year Ended 30 September 2020**

Principal address

The Secretary
Tilford Road
Farnham
Surrey
GU10 3RN

Trustees

Mrs A G N Crawford
Ms C A Crawford
D A Dawson
M C T Strover (deceased 23.8.2020)
M R Jarrett
N Southon
M Greenwood
G Done
D Gill BSc (Hons)
Mrs L Cooper

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Approved by order of the board of trustees on 14 May 2021 and signed on its behalf by:

Catherine A. Crawford
Ms C A Crawford - Trustee

**Independent Examiner's Report to the Trustees of
Woodlarks Camp Site Trust**

Independent examiner's report to the trustees of Woodlarks Camp Site Trust

I report to the charity trustees on my examination of the accounts of Woodlarks Camp Site Trust (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

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

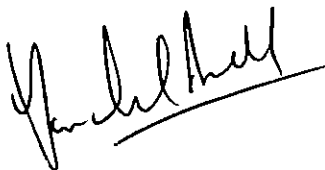
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



I M Rodd BSc FCA FCCA
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 21st May 2021

Woodlarks Camp Site Trust
Statement of Financial Activities
for the Year Ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	156,138	51,309	207,447	202,149
Investment income	3	7,078	-	7,078	8,581
Other income		72	-	72	104
Total		163,288	51,309	214,597	210,834
EXPENDITURE ON					
Raising funds		(109)	-	(109)	4,217
Charitable activities	4				
General operations		178,473	23,297	201,770	302,364
Total		178,364	23,297	201,661	306,581
Net gains on investments		643	-	643	6,983
NET INCOME/(EXPENDITURE)		(14,433)	28,012	13,579	(88,764)
Transfers between funds	14	51,253	(51,253)	-	-
Net movement in funds		36,820	(23,241)	13,579	(88,764)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,324,952	71,279	2,396,231	2,484,995
TOTAL FUNDS CARRIED FORWARD		2,361,772	48,038	2,409,810	2,396,231

The notes form part of these financial statements

Woodlarks Camp Site Trust

Balance Sheet 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	1,731,816	-	1,731,816	1,746,734
Investments	10	230,569	-	230,569	229,926
		<u>1,962,385</u>	<u>-</u>	<u>1,962,385</u>	<u>1,976,660</u>
CURRENT ASSETS					
Stocks	11	4,382	-	4,382	4,117
Debtors	12	4,141	-	4,141	6,919
Cash at bank and in hand		393,693	48,038	441,731	412,187
		<u>402,216</u>	<u>48,038</u>	<u>450,254</u>	<u>423,223</u>
CREDITORS					
Amounts falling due within one year	13	(2,829)	-	(2,829)	(3,652)
NET CURRENT ASSETS		<u>399,387</u>	<u>48,038</u>	<u>447,425</u>	<u>419,571</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,361,772</u>	<u>48,038</u>	<u>2,409,810</u>	<u>2,396,231</u>
NET ASSETS		<u>2,361,772</u>	<u>48,038</u>	<u>2,409,810</u>	<u>2,396,231</u>
FUNDS	14				
Unrestricted funds				2,361,772	2,324,952
Restricted funds				48,038	71,279
TOTAL FUNDS				<u>2,409,810</u>	<u>2,396,231</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2021 and were signed on its behalf by:

Catherine A. Crawford
C Crawford - Trustee

The notes form part of these financial statements

Woodlarks Camp Site Trust

Notes to the Financial Statements for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants (including those received from government bodies) are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income is deferred when the donor specifies use of the grant to be in the future, or where there are conditions for full entitlement and those conditions have not yet been satisfied.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Kathleen Marshall House	- 2% on cost
Swimming Pool Complex	- 2% on cost
Equipment	- 25% on reducing balance

During the year the Trustees had a reconsideration of class of assets, and their useful economic life. Assets have been reclassified from the freehold property classes to equipment.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

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

Debtors

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

Creditors

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

Risk statement

The major risks to which the charity is or may be exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

2. DONATIONS AND LEGACIES

	2020 £	2019 £
General donations	145,199	158,617
Gift aid	1,752	2,521
Legacies	48,520	2,176
Grants	10,000	-
Camp fees	1,288	36,488
Souvenir sales	688	2,347
	<u>207,447</u>	<u>202,149</u>

Grants received, included in the above, are as follows:

	2020 £	2019 £
Grants	<u>10,000</u>	<u>-</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

3. INVESTMENT INCOME

	2020	2019
	£	£
Investment income	<u>7,078</u>	<u>8,581</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
General operations	<u>173,614</u>	<u>28,156</u>	<u>201,770</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General operations	<u>24,993</u>	<u>55</u>	<u>3,108</u>	<u>28,156</u>

Included within Accountancy and legal fees below is £2,300 (2019: £2,300) for the Independent Examination and accounts preparation.

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

	2020 General operations £	2019 Total activities £
Wages	22,825	22,475
Pensions	2,168	2,069
Bank charges	55	70
Accountancy and legal fees	<u>3,108</u>	<u>2,684</u>
	<u>28,156</u>	<u>27,298</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were trustees' expenses paid in the year ended 30 September 2020 to the value of £276 (2019: £nil).

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

7. STAFF COSTS

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

	2020	2019
Secretarial / site management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	143,338	58,811	202,149
Investment income	8,581	-	8,581
Other income	104	-	104
Total	<u>152,023</u>	<u>58,811</u>	<u>210,834</u>
 EXPENDITURE ON			
Raising funds	4,217	-	4,217
Charitable activities			
General operations	231,627	70,737	302,364
Total	<u>235,844</u>	<u>70,737</u>	<u>306,581</u>
Net gains on investments	6,983	-	6,983
NET INCOME/(EXPENDITURE)	<u>(76,838)</u>	<u>(11,926)</u>	<u>(88,764)</u>
Transfers between funds	1,104	(1,104)	-
Net movement in funds	<u>(75,734)</u>	<u>(13,030)</u>	<u>(88,764)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	2,400,686	84,309	2,484,995
TOTAL FUNDS CARRIED FORWARD	<u>2,324,952</u>	<u>71,279</u>	<u>2,396,231</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

9. TANGIBLE FIXED ASSETS

	Freehold property £	Kathleen Marshall House £	Swimming Pool Complex £	Equipment £	Totals £
COST					
At 1 October 2019	1,325,665	57,060	683,507	352,175	2,418,407
Additions	57,514	-	-	11,236	68,750
Disposals	-	-	-	(2,160)	(2,160)
At 30 September 2020	1,383,179	57,060	683,507	361,251	2,484,997
DEPRECIATION					
At 1 October 2019	355,248	18,702	99,582	198,141	671,673
Charge for year	26,944	1,141	13,570	40,393	82,048
Eliminated on disposal	-	-	-	(540)	(540)
At 30 September 2020	382,192	19,843	113,152	237,994	753,181
NET BOOK VALUE					
At 30 September 2020	1,000,987	37,217	570,355	123,257	1,731,816
At 30 September 2019	970,417	38,358	583,925	154,034	1,746,734

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2019	
Revaluations	229,926
	643
At 30 September 2020	230,569
NET BOOK VALUE	
At 30 September 2020	230,569
At 30 September 2019	229,926

There were no investment assets outside the UK.

Investments at market value comprise:

	Cost £	Market Value 2020 £	Market Value 2019 £
43,968.932 MAM Charinco units	78,000	86,531	86,267
115,037.334 M&G Charibond shares	140,000	144,038	143,659
	218,000	230,569	229,926

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

11. STOCKS				
		2020	2019	
		£	£	
Stocks		<u>4,382</u>	<u>4,117</u>	
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2020	2019	
		£	£	
Other debtors		-	1,003	
Prepayments		<u>4,141</u>	<u>5,916</u>	
		<u>4,141</u>	<u>6,919</u>	
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2020	2019	
		£	£	
Taxation and social security		532	538	
Other creditors		<u>2,297</u>	<u>3,114</u>	
		<u>2,829</u>	<u>3,652</u>	
14. MOVEMENT IN FUNDS				
	At	Net	Transfers	At
	1.10.19	movement	between	30.9.20
	£	in funds	funds	£
Unrestricted funds				
General fund	1,747,214	(83,670)	49,909	1,713,453
General Reserve	312,738	69,237	1,344	383,319
Reserves fund	265,000	-	-	265,000
	<u>2,324,952</u>	<u>(14,433)</u>	<u>51,253</u>	<u>2,361,772</u>
Restricted funds				
Woodlarks Appeal Fund	319	-	(319)	-
Pool Pumphouse Roof	999	-	(999)	-
Pump House Boiler	5,884	(1,105)	(3,000)	1,779
Tent Bases	864	-	-	864
Bradbury Croft Plant Room	351	(2,055)	3,000	1,296
Santa's Grotto	9,493	(1,649)	(5,185)	2,659
Pool Running Costs	23,484	200	-	23,684
Accountancy and Hardware	97	(65)	(32)	-
Pool Grounds, Pool Shelter (NOT Pool)	6,070	(1,818)	-	4,252
Miscellaneous Restricted Funds	16,650	-	(16,650)	-
Aerial Runway	3,041	-	(694)	2,347
Swimming Pool new	1,982	4,220	-	6,202
Woodland Paths Project	2,045	-	-	2,045
Timber Frame Tent	-	26,501	(26,501)	-
NHS Wellbeing Days	-	44	-	44
Charlton Park Work Experience Fund	-	3,739	(873)	2,866
	<u>71,279</u>	<u>28,012</u>	<u>(51,253)</u>	<u>48,038</u>
TOTAL FUNDS	<u>2,396,231</u>	<u>13,579</u>	<u>-</u>	<u>2,409,810</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1	(83,671)	-	(83,670)
General Reserve	163,287	(94,693)	643	69,237
	<u>163,288</u>	<u>(178,364)</u>	<u>643</u>	<u>(14,433)</u>
Restricted funds				
Pump House Boiler	-	(1,105)	-	(1,105)
Bradbury Croft Plant Room	-	(2,055)	-	(2,055)
Santa's Grotto	13,559	(15,208)	-	(1,649)
Pool Running Costs	200	-	-	200
Accountancy and Hardware	-	(65)	-	(65)
Pool Grounds, Pool Shelter (NOT Pool)	-	(1,818)	-	(1,818)
Swimming Pool new	4,220	-	-	4,220
Timber Frame Tent	27,886	(1,385)	-	26,501
NHS Wellbeing Days	44	-	-	44
Charlton Park Work Experience Fund	5,400	(1,661)	-	3,739
	<u>51,309</u>	<u>(23,297)</u>	<u>-</u>	<u>28,012</u>
TOTAL FUNDS	<u>214,597</u>	<u>(201,661)</u>	<u>643</u>	<u>13,579</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	1,831,508	(94,394)	10,100	1,747,214
General Reserve	211,327	17,556	83,855	312,738
Reserves fund	357,851	-	(92,851)	265,000
	<u>2,400,686</u>	<u>(76,838)</u>	<u>1,104</u>	<u>2,324,952</u>
Restricted funds				
Woodlarks Appeal Fund	234	85	-	319
Pool Pumphouse Roof	13,451	(14,396)	1,944	999
Pump House Boiler	6,705	(691)	(130)	5,884
Tent Bases	1,855	(991)	-	864
Bradbury Croft Plant Room	8,224	(7,873)	-	351
Santa's Grotto	7,282	4,129	(1,918)	9,493
Pool Running Costs	27,724	(4,240)	-	23,484
Accountancy and Hardware	338	(241)	-	97
Pool Grounds, Pool Shelter (NOT Pool)	8,806	(2,736)	-	6,070
Miscellaneous Restricted Funds	6,585	11,065	(1,000)	16,650
Aerial Runway	3,105	(64)	-	3,041
Swimming Pool new	-	1,982	-	1,982
Woodland Paths Project	-	2,045	-	2,045
	<u>84,309</u>	<u>(11,926)</u>	<u>(1,104)</u>	<u>71,279</u>
TOTAL FUNDS	<u><u>2,484,995</u></u>	<u><u>(88,764)</u></u>	<u><u>-</u></u>	<u><u>2,396,231</u></u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	478	(94,872)	-	(94,394)
General Reserve	151,545	(140,972)	6,983	17,556
	<u>152,023</u>	<u>(235,844)</u>	<u>6,983</u>	<u>(76,838)</u>
Restricted funds				
Woodlarks Appeal Fund	85	-	-	85
Pool Pumphouse Roof	1,709	(16,105)	-	(14,396)
Pump House Boiler	-	(691)	-	(691)
Tent Bases	936	(1,927)	-	(991)
Bradbury Croft Plant Room	-	(7,873)	-	(7,873)
Santa's Grotto	21,505	(17,376)	-	4,129
Pool Running Costs	(631)	(3,609)	-	(4,240)
Accountancy and Hardware	-	(241)	-	(241)
Pool Grounds, Pool Shelter (NOT Pool)	-	(2,736)	-	(2,736)
Miscellaneous Restricted Funds	14,144	(3,079)	-	11,065
Aerial Runway	-	(64)	-	(64)
Swimming Pool new	1,982	-	-	1,982
Woodland Paths Project	19,081	(17,036)	-	2,045
	<u>58,811</u>	<u>(70,737)</u>	<u>-</u>	<u>(11,926)</u>
TOTAL FUNDS	<u>210,834</u>	<u>(306,581)</u>	<u>6,983</u>	<u>(88,764)</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

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

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	1,831,508	(178,064)	60,009	1,713,453
General Reserve	211,327	86,793	85,199	383,319
Reserves fund	357,851	-	(92,851)	265,000
	<u>2,400,686</u>	<u>(91,271)</u>	<u>52,357</u>	<u>2,361,772</u>
Restricted funds				
Woodlarks Appeal Fund	234	85	(319)	-
Pool Pumphouse Roof	13,451	(14,396)	945	-
Pump House Boiler	6,705	(1,796)	(3,130)	1,779
Tent Bases	1,855	(991)	-	864
Bradbury Croft Plant Room	8,224	(9,928)	3,000	1,296
Santa's Grotto	7,282	2,480	(7,103)	2,659
Pool Running Costs	27,724	(4,040)	-	23,684
Accountancy and Hardware	338	(306)	(32)	-
Pool Grounds, Pool Shelter (NOT Pool)	8,806	(4,554)	-	4,252
Miscellaneous Restricted Funds	6,585	11,065	(17,650)	-
Aerial Runway	3,105	(64)	(694)	2,347
Swimming Pool new	-	6,202	-	6,202
Woodland Paths Project	-	2,045	-	2,045
Timber Frame Tent	-	26,501	(26,501)	-
NHS Wellbeing Days	-	44	-	44
Charlton Park Work Experience Fund	-	3,739	(873)	2,866
	<u>84,309</u>	<u>16,086</u>	<u>(52,357)</u>	<u>48,038</u>
TOTAL FUNDS	<u>2,484,995</u>	<u>(75,185)</u>	<u>-</u>	<u>2,409,810</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	479	(178,543)	-	(178,064)
General Reserve	314,832	(235,665)	7,626	86,793
	<u>315,311</u>	<u>(414,208)</u>	<u>7,626</u>	<u>(91,271)</u>
Restricted funds				
Woodlarks Appeal Fund	85	-	-	85
Pool Pumphouse Roof	1,709	(16,105)	-	(14,396)
Pump House Boiler	-	(1,796)	-	(1,796)
Tent Bases	936	(1,927)	-	(991)
Bradbury Croft Plant Room	-	(9,928)	-	(9,928)
Santa's Grotto	35,064	(32,584)	-	2,480
Pool Running Costs	(431)	(3,609)	-	(4,040)
Accountancy and Hardware	-	(306)	-	(306)
Pool Grounds, Pool Shelter (NOT Pool)	-	(4,554)	-	(4,554)
Miscellaneous Restricted Funds	14,144	(3,079)	-	11,065
Aerial Runway	-	(64)	-	(64)
Swimming Pool new	6,202	-	-	6,202
Woodland Paths Project	19,081	(17,036)	-	2,045
Timber Frame Tent	27,886	(1,385)	-	26,501
NHS Wellbeing Days	44	-	-	44
Charlton Park Work Experience Fund	5,400	(1,661)	-	3,739
	<u>110,120</u>	<u>(94,034)</u>	<u>-</u>	<u>16,086</u>
TOTAL FUNDS	<u>425,431</u>	<u>(508,242)</u>	<u>7,626</u>	<u>(75,185)</u>

Purpose of funds

Accountancy Restricted Fund - Donation to the Trust for the provision of an Accountancy system. Used to fund Xero for approximately two years.

Aerial Runway Restricted - Donation to the Trust for the refurbishment and maintenance of the accessible zipwire.

BC Plant Room Restricted - Grant and donations to refurbish the boiler and associated plant equipment in Bradbury Croft.

Swimming Pool - New - A new fund set up for donations made towards the swimming pool refurbishment.

Grotto Restricted Fund - Donations supporting the annual Santa's Grotto for severely disabled and life-limited children.

Pool Boiler Restricted - Fund for the repair/refurbishment of the boiler in the swimming pool pump house.

Pool Grounds Restricted - Donations specifically for the maintenance of the swimming pool area and provision of equipment.

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

Pool Running Costs Restricted - A fund specifically to fund the running costs and monthly servicing of the swimming pool (not maintenance or rebuild costs)

Pump House Roof Restricted - Replacement of the pump house roof.

Tent Bases Restricted Fund - Donations and grants for the provision of wooden flooring and ramps for accessible tents.

Woodlarks Appeal Restricted - for donations made during the appeal in 2018 for specific equipment for Woodlarks.

Perimeter Paths Restricted - Donations and grants for the maintenance and resurfacing of accessible paths through the woods.

Miscellaneous Restricted Funds - a fund holding donations for miscellaneous restricted purposes.

Timber Frame Tent - Restricted income for the construction of a Timber camping tent.

NHS Wellbeing Days - Fund set up to provide wellbeing days at Woodlarks for front line NHS staff (traumatised by Covid-19) run by NHS Staff Wellbeing Team.

Charlton Park Work Experience Fund - Provision of materials and equipment for students of Charlton Park Academy, London to undertake work experience at Woodlarks.

Transfer between funds

During the year transfers have been made for the capital expenditure that has been made through the restricted funds.

The charity previously had a designated fund called 'endowment'. After doing some research into the history of this fund it was concluded that this was just a designated fund. The trustees have renamed this to be a reserves fund.

During the year transfers have been made from restricted funds to general for the closing of funds.

15. RELATED PARTY DISCLOSURES

During the year the trustees of Woodlarks Camp Site Trust, donated an aggregate amount of £483 (2019: £nil) to Woodlarks Camp Site Trust.

Woodlarks Camp Site Trust

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General donations	145,199	158,617
Gift aid	1,752	2,521
Legacies	48,520	2,176
Grants	10,000	-
Camp fees	1,288	36,488
Souvenir sales	688	2,347
	<u>207,447</u>	<u>202,149</u>
Investment income		
Investment income	7,078	8,581
Other income		
Bank deposit interest	72	104
	<u>214,597</u>	<u>210,834</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Opening stock	4,117	4,911
Souvenir purchases	156	3,423
Closing stock	(4,382)	(4,117)
	<u>(109)</u>	<u>4,217</u>
Charitable activities		
Repairs to equipment	5,713	7,773
Rates and general services	12,222	15,692
Insurance	9,448	9,189
Heat, light and water	9,518	14,715
Camp phone and wifi	1,741	2,883
Clerical/management expenses	2,227	5,641
Sundries	1,528	1,014
Ground upkeep	3,311	7,089
Year book	250	390
Cleaning and laundry	1,101	7,763
Waste disposal	1,767	5,237
Publicity	50	2,192
Santa's grotto	15,208	17,376
Building maintenance	16,158	44,083
Fittings	5,113	14,144
Swimming pool maintenance	3,203	20,236
Operation of swimming pool	1,105	4,300
Hire of equipment	281	477
Carried forward	<u>89,944</u>	<u>180,194</u>

This page does not form part of the statutory financial statements

Woodlarks Camp Site Trust

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	89,944	180,194
Freehold property depreciation	26,945	29,581
Kathleen House depreciation	1,141	1,228
Swimming Pool depreciation	13,570	14,170
Equipment depreciation	40,394	49,893
Loss on sale of tangible fixed assets	1,620	-
	<u>173,614</u>	<u>275,066</u>
Support costs		
Management		
Wages	22,825	22,475
Pensions	2,168	2,069
	<u>24,993</u>	<u>24,544</u>
Finance		
Bank charges	55	70
Governance costs		
Accountancy and legal fees	3,108	2,684
Total resources expended	<u>201,661</u>	<u>306,581</u>
Net income/(expenditure) before gains and losses	12,936	(95,747)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	643	6,983
Net income/(expenditure)	<u><u>13,579</u></u>	<u><u>(88,764)</u></u>

This page does not form part of the statutory financial statements