

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

England & Wales · Charity number 307104

Details

Other names	CAMPHILL COMMUNITIES THORNBURY LIMITED, THE SHEILING CURATIVE SCHOOL (THORNBURY) LIMITED, THE SHEILING CURATIVE SCHOOLS LIMITED, CAMPHILL COMMUNITIES THORNBURY LTD
Status	Registered
Legal form	Charitable company
Company number	00497029
Registered	1962-10-26
Register	View on the Charity Commission register

Contact

Address	Thornleigh Camphill Communities The Hatch Camphill Community 23 Castle Street Thornbury Bristol BS35 1HQ
Phone	01454413010
Email	trustees@thornleigh.org.uk
Website	https://hatchcommunity.org.uk/

Activities

Objects: THE CHARITY'S OBJECTS, FOR THE PUBLIC BENEFIT;(1) TO RELIEVE SICKNESS, PROMOTE GOOD HEALTH, PROVIDE CARE TO AND ADVANCE THE EDUCATION AND TRAINING OF: PEOPLE WITH A DISABILITY (WHETHER MENTAL OR PHYSICAL), THE YOUNG, THE OLD, OR PEOPLE OTHERWISE IN NEED, IN ACCORDANCE WITH THE PRINCIPLES OF DR RUDOLF STEINER (AS SUMMARISED IN THE APPENDIX TO THIS MEMORANDUM), PARTICULARLY (WITHOUT LIMITATION) BY THE ESTABLISHMENT AND MAINTENANCE OF COMMUNITIES IN THE FORM OF VILLAGES, RESIDENTIAL HOUSES, DAY CENTRES, KINDERGARTENS, SCHOOLS, COLLEGES OR OTHER TYPES OF SOCIAL AND/OR EDUCATIONAL COMMUNITY IN WHICH BENEFICIARIES LIVE AND/OR TO WHICH THEY OTHERWISE RESORT, IN COMMUNITY WITH PEOPLE PROVIDING SUPPORT, AND(2) TO ADVANCE EDUCATION IN ACCORDANCE WITH THE PRINCIPLES OF DR RUDOLPH STEINER (AS SUMMARISED IN THE APPENDIX TO THIS MEMORANDUM)

Activities: Thornleigh Camphill Communities comprises the Hatch Camphill Community. The Hatch provides supported living services and day opportunities for adults with learning difficulties and autism.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Accommodation/housing, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities

Geography

- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£4,285,165	£4,444,097	£4,414,867	91
2024-06-30	£7,432,231	£7,221,812	£4,573,799	219
2023-06-30	£6,102,805	£6,679,764	£4,363,380	220
2022-06-30	£6,744,637	£6,574,281	£4,940,339	224
2021-06-30	£6,500,394	£6,322,323	£4,769,983	220

Trustees

Name	Role	Appointed
Dean Elwyn Barnett		2024-04-10
GRAHAM HOWARD SNELL		2017-04-01
Nakita Singh		2025-09-24
Nicola Tindale		2024-07-10
William Anthony Nowlan		2017-04-01
William John Southcombe		2014-03-19

Linked charities

- THE FRIENDS OF THE SHEILING CURATIVE SCHOOLS (307104-1)

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

England & Wales - Charity number 307104

Accounts

Company Registration Number: 00497029
Charity Number: 307104



THORNLEIGH CAMPHILL COMMUNITIES LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

30 JUNE 2025

**THORNLEIGH CAMPHILL COMMUNITIES LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025**

CONTENTS	PAGE
Reference & administrative information	1
Report of the Board of Trustees	2 - 7
Independent auditor's report	8 - 10
Statement of financial activities (incorporating the income and expenditure account)	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 26

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 30 JUNE 2025

Registered office	The Hatch Camphill Community 23 Castle Street Thornbury Bristol BS35 1HG
Trustees	A Nowlan - Chair I Bailey (resigned 11 December 2024) D Barnett G Snell N Tindale J Southcombe N Singh (appointed 24 September 2025)
Chief Executive Officer	C Bradshaw
Auditors	Burton Sweet Limited The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers	National Westminster Bank plc

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES
YEAR ENDED 30 JUNE 2025

OBJECTIVES AND ACTIVITIES

The Board of Trustees present their report and the financial statements for the year ended 30 June 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (FRS102).

Objects

The Memorandum of Association defines the objects of Thornleigh Camphill Communities Limited ("TCC" or "the charity") as follows:

"The charity's objects are, for the public benefit, to (1) relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner (as summarised in the Appendix to this Memorandum), particularly (without limitation) by the establishment and maintenance of communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support, and (2) to advance education and promote health, particularly through promoting research (making the useful results publicly available)."

The Appendix referred to articulates the principles formulated by the Austrian philosopher, Dr Rudolf Steiner, about many aspects of daily life including social life, economic life, agriculture, horticulture, art, medicine, finance and religion.

TCC aims to do this by the establishment and maintenance of communities where the beneficiaries live, learn and work in the community with those providing the support. The charity endeavours to provide a wide range of services to adults with special needs where the individuality of each person can be fully expressed.

Closure of two communities

During the previous year (to 30 June 2024) the Trustees decided to cease providing educational services for children, and therefore commenced the process of closing TCC's School (Sheiling School, Thornbury). This process was successfully completed in the year to 30 June 2025. Thus, whilst TCC's main objectives remain the provision of support, care and education to all beneficiaries, after 31 August 2024 these beneficiaries no longer included school children.

During the current year (to 30 June 2025) the Trustees also decided to cease providing services at one of its two adult communities (Orchard Leigh), and to focus the charity's activities on maintaining and growing its adult community in Thornbury. This successful transition is discussed in detail below.

Public benefit

The Trustees have considered the guidance issued by the Charities Commission regarding public benefit and are satisfied that the objects and activities of the charity are for the public benefit, in the areas of relieving sickness, promoting good health, providing care to and advancing the education and training of people with a disability. This can be evidenced by the continued high number of referrals from Local Authorities and families.

Relationships with other charitable and non-charitable organisations

TCC had a long-standing contractual relationship with HARC Housing Association Limited ("HARC"), whereby the two entities jointly managed two properties. In recent years HARC's activities related solely to these two properties. Two TCC Trustees (A Nowlan and G Snell) and one employee (C Bradshaw) were Trustees of HARC; there was one other independent Trustee of HARC. On 23 April 2024 the two properties were

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2025

transferred (donated) to TCC and the contractual relationship with HARC ceased. The process of winding up HARC was completed on 10 November 2025.

Apart from its former relationship with HARC, TCC is autonomous with regards to day-to-day operations and all financial matters. However, it benefits from the membership of and/or a close working association with many associations of charitable bodies, regulators, and central and local governmental departments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TCC is a company limited by guarantee, not having share capital and is registered as a charity under the Charities Act. In the event of this company being wound up members are required to contribute an amount not exceeding £1. The company is governed by its Memorandum and Articles of Association.

Organisational structure

TCC is a member of the Association of Camphill Communities, sharing its inspiration with the Camphill Movement which has links to over one hundred centres worldwide, all caring for children or adults with additional support or mental health needs. The Movement was founded in 1940 by Dr Karl Konig, an Austrian paediatrician, who with his co-founders developed a mutually-supportive model for community life based on the principles of the late Dr Rudolf Steiner's (1861–1925) philosophy called Anthroposophy.

Based on this philosophy, the charity supports individuals (regardless of their background, identity or circumstances) in all aspects of their life including physical health, spiritual and emotional wellbeing, and education. In providing community life the individual needs are mutually respected within a therapeutic environment.

In previous years the charity's communities comprised a residential and day special school (Sheiling School) and two adult communities (The Hatch and Orchard Leigh). However the year to 30 June 2025 saw the closures of Sheiling School (on 31 August 2024) and Orchard Leigh (on 31 December 2024). As discussed below the charity's sole community is now the adult residential community known as The Hatch.

Governance

The Trustees are legally responsible for the governance and control of TCC. The Board of Trustees ("the Board") met eight times in the year and the Annual General Meeting ("AGM") was held in December. Six of the Trustee meetings were face-to-face, and two were online. The Trustees also maintained a high level of regular contact with each other and with the charity's CEO, and attended specific meetings as mandated by the Board in order to represent trustee interests in appropriate forums.

The day-to-day management of the activities of the charity are delegated to the Chief Executive Officer, who is assisted by a specialised management team. This individual is the charity's only key manager. Her remuneration is set by reference to the remuneration of chief executive officers working in comparable roles within other adult residential communities.

Trustees are drawn from members of the local community, past and present parents, professionals with specialist knowledge, and people working in anthroposophical and other establishments with similar aims and objectives to TCC. They are selected on the basis of their range of skills and experiences, appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re-election at each AGM in rotation. All Trustees are members of the charity. No Trustee has any beneficial interest in the charity.

An induction pack, including a role description, is given to each Trustee on appointment for the purposes of induction and training.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2025

Fundraising

In the year ended 30 June 2025 the charity continued its policy of not soliciting funds from members of the general public. The charity's normal fundraising was limited to small-scale events for families, friends and the local communities held at The Hatch. The charity has received no complaints about its fundraising activities.

Risk Review

The Trustees have overall responsibility for assessing the risks faced by the charity and its residents, staff and volunteers and they have assessed the major risks to which these parties are exposed. The Trustees are satisfied that systems are in place to mitigate exposure to these risks. They maintain a Risk Register identifying various risks set against control and mitigation procedures.

The main risks for the charity during the year related to the levels of public funding available from local authorities for residents and pupils, and the risk of a deterioration in rating received from the Care Quality Commission ("CQC") or the Office for Standards in Education ("Ofsted") inspections, notwithstanding the charity's aim to continue to provide high quality care and education services.

Related to the first of these major risks, the Trustees also considered that the risk associated with the recruitment and retention of staff remained high. There is a serious mis-match between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available.

These, and other risks, are managed by the charity using a variety of controls. The key controls include but are not limited to:

- annual reviews of support plans for all residents
- careful assessments of possible new residents
- maintenance of an appropriate balance between the numbers of residents and staffing levels
- the supervision and motivation of all staff
- management accounting and reporting against agreed budgets
- organisational structure, with terms of reference for all sub-groups, and job roles defined
- formal agendas and minutes for all Board, sub-group, and management meetings
- formal detailed policies and procedures
- vetting procedures as required by law for the protection of vulnerable people
- regular monitoring visits made by Trustees.

After the closures of the School and Orchard Leigh the charity's sole remaining risks in relation to these two communities relate to the possibility of unknown historical liabilities: the Trustees believe that these risks are very low.

ACHIEVEMENTS AND PERFORMANCE

A heartfelt thank you is extended to those who have helped us to sustain the charity. We thank all residents, staff, volunteers, families and friends, together with the activity providers, training providers and local businesses who have helped us.

The Hatch – our continuing Camphill Community

The Hatch provides supported living services and day placement opportunities to adults with additional support needs. The Hatch is registered with and inspected by the CQC as Supported Living Services providing the regulated activity of personal care. Due to its location close to both Thornbury town centre and to open countryside, the Hatch is able to offer the convenience of town life along with a tranquil, therapeutic, rural environment where people can interact independently within a supportive community setting.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES
YEAR ENDED 30 JUNE 2025

The charity's main achievement has been the continued provision of homes, supported living, and day placement activities for residents, all within the supportive and enabling environment provided by a Camphill Community. The Hatch continues to be monitored by the CQC but is still yet to be inspected under the new inspection framework which was introduced in 2023/24. The Hatch retains its rating of "good" following CQC's inspection in July 2019 (with an extremely complimentary report).

Other achievements against short term objectives include:

- maintaining the continued high quality of support, cultural life, and spiritual life for our residents, commensurate with our target of achieving a rating of "good" or "outstanding" at the next CQC inspection
- maintaining a high quality of accommodation for residents by continuing our full programme of property maintenance and renovation
- maintaining a high quality and a wide variety of workshops, available for both residents and non-residents
- maintaining the governance of the charity in such a way that the residents continue to be directly involved.

Orchard Leigh and Sheiling School – closed Camphill Communities

Until 31 December 2024 the charity also provided the same services in a separate Camphill Community, known as Orchard Leigh, based in Eastington, Stroud. Thus a further major achievement for the charity during the year was the successful relocation of residents from Orchard Leigh to a newly renovated building on the site of the former Sheiling School. The main reasons for the closure of Orchard Leigh were:

- During 2021/22 a major building at Orchard Leigh was closed due to subsidence, with the residents and staff affected being successfully relocated to other buildings at Orchard Leigh. In 2022 the Trustees concluded that, even if it were repaired, this building would be inappropriate for residents in the future.
- Subsequently the Trustees also concluded that the only other major building at Orchard Leigh (Wheatenhurst) was also unsuitable to meet the long-term needs of current and potential future residents.
- The Chief Executive had many discussions and consultations with Orchard Leigh residents and their families about the future, with the majority expressing a strong preference to relocate to The Hatch.
- It became increasingly impractical and inefficient to run a range of workshops for residents at both Orchard Leigh and The Hatch. The Trustees therefore decided that the workshops at Orchard Leigh should cease and that a wider range of workshops should be provided at The Hatch. This change was effected during 2023/24, starting with the construction of a new bakery at the Hatch, and completed during 2024/25. This change has been well received by residents and day visitors.

The charity therefore renovated a building known as Halliers, that had previously been used by the School, to make it suitable for use by adult residents moving to The Hatch. Thirteen Orchard Leigh residents moved into Halliers in January 2025. Three residents, who had already been considering moving elsewhere (away from the charity's communities), chose to move away in the second half of 2024 .

During 2024/25 the Chief Executive and the charity's staff also completed the implementation of the Trustees' decision to close Sheiling School, as detailed in last year's Trustees' Report.

STRATEGY AND SALES OF PROPERTY

The charity continues to plan ahead to ensure that the changing needs of the residents it supports can be met in the future. During and after the closure of the School, the Trustees have therefore been continually reviewing the charity's long-term strategy. In particular the Trustees are addressing the mismatch between the charity's present land and buildings and the land and buildings suitable for meeting the needs and desires of its current and future beneficiaries.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2025

The Trustees medium term strategic aims are to achieve the following over the next 5-10 years:

- to maintain a strong and successful Camphill Community at The Hatch, based solely in Thornbury
- to increase the number of residents at The Hatch, building the number of residents slowly so as to achieve a balance between being a large enough community to be financially viable and being small enough for residents and staff to feel a strong sense of belonging to one Camphill Community
- to sell the land and buildings at Orchard Leigh and to sell those parts of the land and buildings at the former School which are not suitable for adult residential use
- to reinvest the proceeds of sale into converting or renovating buildings so that they are suitable for use by current and future residents of The Hatch.

The Trustees have therefore either sold or are in the process of selling the following properties:

- the main educational and office buildings of the former School, and surrounding land (sold for £2,275,000 –expected completion in December 2025)
- a house at Orchard Leigh known as Rambleside (sold for £246,000 – completion date 1 August 2025)
- a house at Orchard Leigh known as Rosehip (sold for £402,000 – completion date 26 July 2024)
- land for development at Orchard Leigh (sold for £1,000,000, subject to planning permission being obtained by the purchaser – expected completion in 2027/28).

In addition other properties are currently being marketed for sale, or will shortly be put onto the market. All sales have been, and will continue to be, subject to independent professional valuations and to meeting Charities Act requirements.

FINANCIAL REVIEW AND RESERVES POLICY

The charity made a small continuing operations deficit of £5,211 in 2024/25, compared with a continuing operations deficit of £511,300 in 2023/24 (excluding one off land donation). The outcome in 2024/25 was the result of a surplus at the Hatch offset by the operating deficit at Orchard Leigh, which continued until the closure of that community in December 2024.

The charity's unrestricted funds as at 30 June 2025 are mainly represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. Included within unrestricted funds of £4,233,447 are designated reserves of £3,369,602 relating to the net book value of these premises and other fixed assets. At the year end the charity also held endowment funds of £181,420 relating to the proceeds of property sales (which are retained for the purpose of reinvestment into property suitable for use by The Hatch).

The unrestricted, free reserves of the charity were £863,845 at the year-end. This represented 22.9% of the charity's ongoing annual expenditure. The Trustees' aim is to continue to maintain a low level of financial risk. In particular it is the charity's aim to increase its free to between 25% and 50% of operating expenditure, which amounts to between £941,475 and £1,882,950.

In setting this target for free reserves the Trustees considered in particular the nature of the charity's responsibilities to its beneficiaries. For example, the charity currently provides homes and support to 41 highly vulnerable individuals – and this is in principle lifelong. In addition, the social care sector nationally is facing unprecedented challenges. The Trustees concluded that the charity must be able to sustain operations for at least three to six months in the event of a major disruption in income or expenses.

From 31 August 2024 receipt of fees for education ceased, and the charity's principal sources of funds are fees paid by Local Authorities in respect of Life Communities residents, and rent received from the residents of The Hatch which is mostly met from their Housing Benefit. Thus the other principal financial risk for the charity is the possibility of further reductions in the rates of Local Authorities' financial support for residents. There is a serious mismatch between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available. This risk has been increasing for several years.

The Trustees recognise these risks and are working with the Chief Executive Officer to manage and, if possible, reduce these risks over time. In the Trustees' view the sale of properties, and the investment in and

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES
YEAR ENDED 30 JUNE 2025

continued expansion of The Hatch that this will enable, has contributed to this risk reduction and will continue to do so.

Camphill Benevolent Fund

The Camphill Benevolent Fund ("CBF") is a charity whose core purpose is to offer discretionary grants to volunteers who have provided substantial service to its member charities in the past and are now suffering financial hardship. As a member charity of the CBF, TCC previously made donations to the CBF from time to time. During the year the Trustees decided that the charity should resign from the CBF. This resignation was effective from 30 September 2025, after the requisite six month notice period.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of Thornleigh Camphill Communities Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware
- the Trustees have taken all steps that they ought to have taken to make themselves aware of that information.

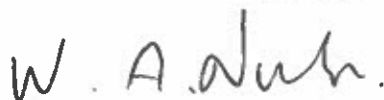
AUDITOR

The Trustees will submit a resolution to the next AGM that Burton Sweet be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANIES PROVISION

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2026.

Authorised for issue on 10.12.2025 and signed on behalf of the Trustees by:



A Nowlan – Chair of Trustees



G Snell -Trustee and Treasurer

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED 30 JUNE 2025

Opinion

We have audited the financial statements of Thornleigh Camphill Communities Limited (the "Charity") for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 June 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED 30 JUNE 2025

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with those charged with governance and other management, and from our knowledge and experience of the sector;

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED 30 JUNE 2025

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, pensions, environmental and health and safety legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and remaining alert during the audit for any indications of non-compliance.

Our audit procedures in relation to fraud included but were not limited to:


- making enquiries of those charged with governance and other management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- discussing amongst the engagement team the risks of fraud;
- gaining an understanding of the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- testing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigating the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

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


Joshua Kingston FCA (Senior Statutory Auditor)
For and on behalf of Burton Sweet Limited
Statutory Auditor
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:..... 23/01/2026

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2025

	Note	Unrestricted funds Discontinued Operations £	Continuing Operations £	Endowment funds £	Total funds 2025 £	Total funds 2024 £
Income from:						
Donations	2	51	104,063	-	104,114	966,410
Charitable activities	3	185,519	3,642,199	-	3,827,718	6,430,871
Other trading activities	4	-	6,287	-	6,287	8,246
Investments	5	4,540	9,608	-	14,148	26,704
Other income	6	2,736	5,350	324,812	332,898	-
Total income		192,846	3,767,507	324,812	4,285,165	7,432,231
Expenditure on:						
Raising funds	7	-	6,817	-	6,817	13,316
Charitable activities	8	671,379	3,765,901	-	4,437,280	7,208,496
Total expenditure		671,379	3,772,718	-	4,444,097	7,221,812
Net income/(expenditure) for the year	11	(478,533)	(5,211)	324,812	(158,932)	210,419
Transfers between funds	21	(1,122,392)	1,265,784	(143,392)	-	-
Net movement in funds		(1,600,925)	1,260,573	181,420	(158,932)	210,419
Reconciliation of funds						
Total funds brought forward	21	1,600,925	2,972,874	-	4,573,799	4,363,380
Total funds carried forward	21	-	4,233,447	181,420	4,414,867	4,573,799

The charity has no recognised gains or losses other than the results for the year as set out above.

All restricted funds relate to continuing operations.

Refer to note 26 regarding discontinued operations

See note 14 for the fund-accounting comparative figures
The notes on pages 14 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

BALANCE SHEET

AS AT 30 JUNE 2025

Company registration number: 00497029

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	3,369,602	3,547,510
Current assets			
Stock		1,000	1,000
Debtors	16	351,116	386,856
Cash at bank and in hand		1,027,712	1,356,273
		<u>1,379,828</u>	<u>1,744,129</u>
Creditors : amounts falling due within one year	17	<u>(334,563)</u>	<u>(717,840)</u>
Net current assets		1,045,265	1,026,289
Total asset less current liabilities		4,414,867	4,573,799
Net assets		<u>4,414,867</u>	<u>4,573,799</u>
FUNDS			
Unrestricted funds			
General funds	22	863,845	1,026,289
Designated funds	22	3,369,602	3,547,510
Endowment funds	22	181,420	-
Total funds		<u>4,414,867</u>	<u>4,573,799</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS102).

These financial statements were approved by the Trustees on 10.12.2025 and are signed on their behalf by:



Anthony Nowlan
Chair of Trustees

The notes on pages 14 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF CASH FLOWS

YEAR ENDED 30 JUNE 2025

	Note	2025 £	2024 £
Net cash inflow/(outflow) from operating activities	19	(635,688)	(424,488)
Non-operational cash flows:			
Investing activities			
Proceeds from the sale of tangible fixed assets		422,015	-
Payments for tangible fixed assets		(129,036)	(208,559)
Investment income		14,148	26,704
		<u>307,127</u>	<u>(181,855)</u>
Net cash inflow/(outflow) for the year	20	<u>(328,561)</u>	<u>(606,343)</u>

Cash flow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice this restriction has not had any effect on group cash flows for the year.

The notes on pages 14 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined by FRS102.

The Trustees consider that the charity is a going concern and that there are no material uncertainties related to events or conditions that cast significant doubt on the Charity's ability to continue as a going concern. The Trustees have come to this conclusion by considering:

- The reserves and cash reserves that the charity has at the signing date;
- The budgets and forecasts for both Life Communities and the sites being prepared for sale after the signing date;
- The skill and experience of staff and Trustees to operate effectively for our beneficiaries.

Discontinued operations

The discontinued operations in the year were recognised to be the activities of Sheiling School. The discontinued operations disclosure has been introduced based on the date of the communication of the site closure to beneficiaries and staff. Please see note 26 for more details.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Local authority funding received in the form of a service level agreement is recognised as charitable activity income as the terms of service are met.

Legacies are included on a receivable basis where the exact amount and certainty of receipt are known.

Investment income is included on a receivable basis.

Donated land and buildings are recognised as tangible fixed assets with the corresponding gain recognised as income from donations. The gift is measured at fair value.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds are those costs incurred in seeking donations and raising awareness of the charity's activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

THORNLEIGH CAMPBILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

1 Accounting policies (*continued*)

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.

Tangible fixed assets and depreciation

Fixed assets are stated at cost and capital purchases of £1,000 or greater are capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Freehold Property - Straight line over 50 years

Fixtures & Fittings - Straight line over 10 years

Computer equipment - Straight line over 3 years

Vehicles, plant & machinery - Straight line over 4 years

Debtors

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

Cash and cash equivalents

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.

Creditors

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

Stock

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 21 of the financial statements.

Pension costs and other post-retirement benefits

The charity operates defined contribution stakeholder schemes in respect of employees and co-workers. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the fund.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

2 Income from: donations

Current year	Unrestricted funds		Endowment funds	Total funds 2025
	Discontinued Operations	Continuing Operations		
	£	£		
Donations and grants	51	3,562	-	3,613
Donated trade and assets	-	100,501	-	100,501
Donated land and building	-	-	-	-
	51	104,063	-	104,114

The donated trade and assets relate to amounts transferred by HARC Housing Association Limited on cessation of trade.

Prior year	Unrestricted funds		Endowment funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Donations and grants	2,084	14,326	-	16,410
Donated trade and assets	-	-	-	-
Donated land and building	-	950,000	-	950,000
	2,084	964,326	-	966,410

The donated land and building relates to properties gifted to the charity from HARC Housing Association Limited.

3 Income from: charitable activities

Current year	Unrestricted funds		Endowment funds	Total funds 2025
	Discontinued Operations	Continuing Operations		
	£	£		
Life Communities	-	3,642,199	-	3,642,199
School	185,519	-	-	185,519
	185,519	3,642,199	-	3,827,718

Prior year	Unrestricted funds		Endowment funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Life Communities	-	3,132,402	-	3,132,402
School	3,298,469	-	-	3,298,469
	3,298,469	3,132,402	-	6,430,871

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

4 Income form: other trading activities

Current year	Unrestricted funds		Endowment funds	Total funds 2025
	Discontinued Operations	Continuing Operations		
	£	£		
Fundraising events	-	6,287	-	6,287
	-	6,287	-	6,287

Prior year	Unrestricted funds		Endowment funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Fundraising events	3,131	5,115	-	8,246
	3,131	5,115	-	8,246

5 Income from: investments

Current year	Unrestricted funds		Endowment funds	Total funds 2025
	Discontinued Operations	Continuing Operations		
	£	£		
Bank interest receivable	4,540	9,608	-	14,148
	4,540	9,608	-	14,148

Prior year	Unrestricted funds		Endowment funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Bank interest receivable	16,329	10,375	-	26,704
	16,329	10,375	-	26,704

6 Other income

	Unrestricted funds		Endowment funds	Total funds 2025	Total funds 2024
	Discontinued Operations	Continuing Operations			
	£	£			
Profit on sale of assets	2,736	5,350	324,812	332,898	-
	2,736	5,350	324,812	332,898	-

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

7 Expenditure on raising funds

Current year	Activity costs	Admin and management costs	Total funds
	£	Note 9 £	2025 £
Advertising and publicity	6,817	-	6,817
	<u>6,817</u>	<u>-</u>	<u>6,817</u>

Prior year	Activity costs	Admin and management costs	Total funds
	£	Note 9 £	2024 £
Advertising and publicity	10,437	2,879	13,316
	<u>10,437</u>	<u>2,879</u>	<u>13,316</u>

8 Expenditure on charitable activities

Current year	Grant funded activities	Direct activity costs	Admin and management costs	Total funds
	£	£	Note 9 £	2025 £
<i>Continuing operations</i>				
Life Communities	-	2,361,722	1,404,179	3,765,901
<i>Discontinued operations</i>				
School	-	269,718	381,661	651,379
Camphill Benevolent Fund	20,000	-	-	20,000
	<u>20,000</u>	<u>2,631,440</u>	<u>1,785,840</u>	<u>4,437,280</u>

Prior year	Grant funded activities	Direct activity costs	Admin and management costs	Total funds
	£	£	Note 9 £	2024 £
<i>Continuing operations</i>				
Life Communities	-	2,733,862	917,354	3,651,216
Camphill Benevolent Fund	10,000	-	-	10,000
<i>Discontinued operations</i>				
School	-	2,622,849	924,431	3,547,280
	<u>10,000</u>	<u>5,356,711</u>	<u>1,841,785</u>	<u>7,208,496</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

9 Costs of administration and management

Administration and management costs are incurred in support of the activities undertaken. Such costs have been allocated directly to the activity to which they relate. A proportion of staff costs and office costs have been allocated to the cost of raising funds in proportion to direct costs. Governance costs have been allocated on a percentage basis between the charitable activities.

Administration and management costs, included in the above, are as follows:

Current year		Charitable activities			Raising funds	Total funds 2025
		Life Communities	School			
	Note	£	£	£	£	
Staff costs		1,033,973	148,744	-		1,182,717
Motor expenses		35,279	4,440	-		39,719
Premises costs		55,242	105,515	-		160,757
Office costs		254,682	112,911	-		367,593
Governance	10	25,003	10,051	-		35,054
Total 2025		1,404,179	381,661	-		1,785,840

Prior year		Charitable activities			Raising funds	Total funds 2024
		Life Communities	School			
	Note	£	£	£	£	
Staff costs		607,055	499,357	2,156		1,108,568
Motor expenses		32,436	12,731	-		45,167
Premises costs		87,317	202,161	-		289,478
Office costs		172,819	198,364	723		371,906
Governance	10	17,727	11,818	-		29,545
Total 2024		917,354	924,431	2,879		1,844,664

Included within administration and management costs is a total of £381,661 (2024: £924,650) relating to discontinued operations. £381,661 (2024: £924,431) is allocated to expenditure on charitable activities and £nil (2024: £219) is allocated to raising funds.

10 Governance costs

	Unrestricted funds		Total funds 2025
	Discontinued Operations	Continuing Operations	
	£	£	£
Audit fees	10,051	7,943	17,994
Accountancy and other fees	-	9,247	9,247
Trustee indemnity insurance	-	2,520	2,520
Trustees travel and meeting costs	-	5,293	5,293
	10,051	25,003	35,054

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

10 Governance costs (continued)

	Unrestricted funds		Total funds 2024
	Discontinued Operations	Continuing Operations	
	£	£	£
Audit fees	7,670	11,508	19,178
Accountancy and other fees	1,626	2,436	4,062
Trustee indemnity insurance	1,008	1,512	2,520
Trustees travel and meeting costs	1,514	2,271	3,785
	11,818	17,727	29,545

11 Net income/(expenditure) for the year

This is stated after charging:	2025	2024
	£	£
Depreciation	217,827	211,884
Auditor's remuneration - for audit services	17,994	19,178
- for accounts preparation and other services	9,247	4,062
Trustees' insurance and meeting costs	3,778	5,965
Trustee travel expenses - one trustee (2024: one)	4,035	340

12 Staff costs and numbers

The aggregate payroll costs were:	2025	2024
	£	£
Wages & salaries	2,423,728	4,490,679
Social security costs	225,194	367,626
Pension contributions	57,144	98,356
Redundancies	38,029	166,589
	2,744,095	5,123,250

The number of employees whose total employment benefits (excluding employer's national insurance contributions and employer pension costs) for the year were in excess of £60,000 fall within the bands as follows:

	2025	2024
£60,000 - £69,999	-	1
£70,000 - £79,999	1	2

Employment benefits (inclusive of employer's national insurance contributions and employer pension costs) received by key management personnel and the spouses of key management personnel in the year totalled £154,708 (2024: £238,894).

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	2025	2024
	No.	No.
Life Communities	100	129
School	8	90
	108	219

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

13 Taxation

No provision is made for corporation tax, as the charity is able to claim full statutory exemption subject to the proper application of all its charitable resources.

14 Comparative Statement of Financial Activities

	Unrestricted funds		Restricted funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£	£	£
Income from:				
Donations	2,084	964,326	-	966,410
Charitable activities	3,298,469	3,132,402	-	6,430,871
Other trading activities	3,131	5,115	-	8,246
Investments	16,329	10,375	-	26,704
Other income	-	-	-	-
Total income	3,320,013	4,112,218	-	7,432,231
Expenditure on:				
Raising funds	1,014	12,302	-	13,316
Charitable activities	3,547,280	3,661,216	-	7,208,496
Total expenditure	3,548,294	3,673,518	-	7,221,812
Net income/(expenditure) for the year	(228,281)	438,700	-	210,419
Transfers between	-	8,925	(8,925)	-
Net movement in funds	(228,281)	447,625	(8,925)	210,419
Reconciliation of funds				
Total funds brought forward	1,829,206	2,525,249	8,925	4,363,380
Total funds carried forward	1,600,925	2,972,874	-	4,573,799

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

15 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Computer equipment £	Vehicles, plant & machinery £	Total £
Cost					
At 1 July 2024	6,099,799	1,058,085	140,041	234,971	7,532,896
Additions	50,390	58,396	-	20,250	129,036
Disposals	(131,984)	(17,848)	(29,892)	(69,926)	(249,650)
Reclassification	-	2,484	(2,484)	-	-
At 30 June 2025	<u>6,018,205</u>	<u>1,101,117</u>	<u>107,665</u>	<u>185,295</u>	<u>7,412,282</u>
Depreciation					
At 1 July 2024	3,126,987	569,048	80,369	208,982	3,985,386
Charge for the year	93,944	90,646	14,283	18,954	217,827
Eliminated on disposal	(57,093)	(10,988)	(22,526)	(69,926)	(160,533)
Reclassification	-	2,070	(2,070)	-	-
At 30 June 2025	<u>3,163,838</u>	<u>650,776</u>	<u>70,056</u>	<u>158,010</u>	<u>4,042,680</u>
Net book value					
At 30 June 2025	<u>2,854,367</u>	<u>450,341</u>	<u>37,609</u>	<u>27,285</u>	<u>3,369,602</u>
At 30 June 2024	<u>2,972,812</u>	<u>489,037</u>	<u>59,672</u>	<u>25,989</u>	<u>3,547,510</u>

16 Debtors

	2025 £	2024 £
Trade debtors	164,859	197,271
Other debtors	949	4,653
Prepayments and accrued income	185,308	184,932
	<u>351,116</u>	<u>386,856</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	190,833	177,485
Other creditors	26,348	45,355
Accruals and deferred income	117,382	495,000
	<u>334,563</u>	<u>717,840</u>

Income related to future periods is deferred until the service is provided. Deferred income from local authority funding, relating to the charity's core charitable activities, is represented as follows:

	2025	2024
	£	£
Deferred income balance at start of period	389,725	538,071
Amount released to income earned from charitable activities	(389,725)	(538,071)
Amount deferred in the period	13,904	389,725
	<u>13,904</u>	<u>389,725</u>

Deferred income has decreased due to the discontinuation of school operations, which previously generated term-time fees.

18 Operating lease commitments

At 30 June the charitable company had total minimum lease commitments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Due in:		
Less than 1 year	720	8,130
Between 2 and 5 years	1,740	15,571

19 Reconciliation of net movement in funds to net cash inflow from operating activities

	2025	2024
	£	£
Statement of Financial Activities: Net movement in funds	(158,932)	210,419
Donated land and building	-	(910,836)
Profit on the disposal of tangible fixed assets	(332,898)	-
Investment income	(14,148)	(26,704)
Depreciation	217,827	211,884
Decrease in creditors: current liabilities	(383,277)	(248,719)
Decrease in debtors	35,740	339,468
Net cash outflow from operating activities	<u>(635,688)</u>	<u>(424,488)</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

20 Analysis of changes in cash during the year

	2025	2024	Change
	£	£	£
Cash at bank and in hand	1,027,712	1,356,273	(328,561)
	2024	2023	Change
	£	£	£
Cash at bank and in hand	1,356,273	1,962,616	(606,343)

21 Movement in funds

For the year to 30 June 2025

	At 1 Jul 2024	Income	Expenditure	Transfers	At 30 Jun 2025
	£	£	£	£	£
Endowment funds					
Expendable property fund	-	324,812	-	(143,392)	181,420
	-	324,812	-	(143,392)	181,420
Unrestricted funds					
Fixed asset designated fund	3,547,510	-	(217,827)	39,919	3,369,602
Development fund	-	-	(143,392)	143,392	-
General funds	1,026,289	3,960,353	(4,082,878)	(39,919)	863,845
	4,573,799	3,960,353	(4,444,097)	143,392	4,233,447
Total funds	4,573,799	4,285,165	(4,444,097)	-	4,414,867

For the year to 30 June 2024

	At 1 Jul 2023	Income	Expenditure	Transfers	At 30 Jun 2024
	£	£	£	£	£
Restricted funds					
Bakery fund	8,925	-	-	(8,925)	-
	8,925	-	-	(8,925)	-
Unrestricted funds					
Fixed asset designated fund	2,639,999	-	(211,884)	1,119,395	3,547,510
General funds	1,714,456	7,432,231	(7,009,928)	(1,110,470)	1,026,289
	4,354,455	7,432,231	(7,221,812)	8,925	4,573,799
Total funds	4,363,380	7,432,231	(7,221,812)	-	4,573,799

Endowment funds

Expendable property fund - Any sale of property will be included as an expendable endowment in line with the trustees intention to retain the capital and use it to generate income to further the charitable purposes; or transfer to unrestricted funds for capital projects. The transfer in the year represents capital work completed in the year.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

21 Movement in funds (*continued*)

Restricted funds

Bakery Fund - Funds to be spent towards building costs of The Hatch bakery.

Designated funds

The net book value of fixed assets is shown in a separate designated fund. Transfers between this and general funds represent fixed asset additions and disposals.

Development fund - The fund is used for the maintenance and development of properties.

22 Analysis of net assets between funds

As at 30 June 2025	Tangible fixed assets £	Net current assets £	Total 2025 £
Endowment funds	-	181,420	181,420
Unrestricted funds			
Fixed asset designated fund	3,369,602	-	3,369,602
General funds	-	863,845	863,845
	<u>3,369,602</u>	<u>1,045,265</u>	<u>4,414,867</u>
As at 30 June 2024	Tangible fixed assets £	Net current assets £	Total 2024 £
Unrestricted funds			
Fixed asset designated fund	3,547,510	-	3,547,510
General funds	-	1,026,289	1,026,289
	<u>3,547,510</u>	<u>1,026,289</u>	<u>4,573,799</u>

23 Related party disclosures

HARC Housing Association Limited is a related party of the charity as the board of HARC has a majority of individuals that are also Trustees or key management personnel of Thornleigh Camphill Communities

In the year, invoices were raised by HARC charging Thornleigh Camphill Communities Limited totalling £Nil (2024: £34,699) and recharges received from HARC totalling £88 (2024: £1,074). At the year end £Nil (2024: £Nil) was still payable at the year end and £Nil (2024: £Nil) was still in receivables at the year end. During the year HARC also donated its trade and assets to Thornleigh Camphill Communities Limited with the value of £100,501. See page 2 of the Trustees' Report for more detail.

HARC Housing Association Limited was formally wound up on 10 November 2025.

Two staff members rented their accommodation, at market rate, from the charity during the financial period.

24 Company limited by guarantee

The company is limited by guarantee. Members guarantee to contribute up to £1 each in the event of the winding up of the company.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

25 Post balance sheet event

After the year end the charity sold a property at Orchard Leigh called Rambleside for £246,000. Land at Orchard Leigh has also be sold for £1,000,000 subject to planning permission being granted to the buyer.

26 Discontinued operations

The trustees communicated with beneficiaries and staff about the closure of Sheiling School in March 2024. The School ceased operations on 24 July 2024. The activities of Sheiling School have been disclosed as discontinued operations in the 2025 financial year, including prior year comparative data. Life Communities will take ownership of the assets going forward which is represented by the transfer in discontinuing and continuing operations.

27 Capital Commitments

At 30 June 2025, the charity had capital commitments of £122,857 (excluding VAT) in respect of water mains installation and related works at Thornbury Park. Payment of all commitments have been met post year end.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

England & Wales - Charity number 307104

Accounts

Company Registration Number: 00497029
Charity Number: 307104



THORNLEIGH CAMPHILL COMMUNITIES LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

30 JUNE 2024

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2024

CONTENTS	PAGE
Reference & administrative information	1
Report of the Board of Trustees (including strategic report)	2 - 8
Independent auditor's report	9 - 12
Statement of financial activities (incorporating the income and expenditure account)	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 28

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 30 JUNE 2024

Registered office	Thornbury Park Park Road Thornbury Bristol BS35 1HP
Trustees	A Nowlan - Chair I Bailey D Barnett (appointed 10 April 2024) G Snell N Tindale (appointed 10 July 2024) J Southcombe
Chief Executive Officers	C Bradshaw, N Sialelli (resigned 29 September 2023) and J Davey (appointed 27 November 2023, resigned 3 June 2024)
Auditors	Burton Sweet Limited The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers	National Westminster Bank plc PO Box 1081 16 The Plain Thornbury Bristol BS35 2NU

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES (INCLUDING STRATEGIC REPORT)
YEAR ENDED 30 JUNE 2024

OBJECTIVES AND ACTIVITIES

The Board of Trustees present their report and the financial statements for the year ended 30 June 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (FRS102).

Objects

The Memorandum of Association defines the objects of Thornleigh Camphill Communities Limited ("TCC" or "the charity") as follows:

"The charity's objects are, for the public benefit, to (1) relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner (as summarised in the Appendix to this Memorandum), particularly (without limitation) by the establishment and maintenance of communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support, and (2) to advance education and promote health, particularly through promoting research (making the useful results publicly available)."

The Appendix referred to articulates the principles formulated by the Austrian philosopher, Dr Rudolf Steiner, about many aspects of daily life including social life, economic life, agriculture, horticulture, art, medicine, finance and religion.

Change in the Trustees' strategy during the year

TCC aims to do this by the establishment and maintenance of communities where the beneficiaries live, learn and work in the community with those providing the support. The charity endeavours to provide a wide range of services to pupils and adults with special needs where the individuality of each person can be fully expressed.

During the year to 30 June 2024, for reasons detailed below, the Trustees decided to cease providing educational services for children, and therefore commenced the process of closing TCC's School (Sheiling School, Thornbury). Thus, whilst TCC's main objectives remain the provision of support, care and education to all beneficiaries, after 31 August 2024 these beneficiaries no longer include school children.

The charity continues to plan ahead to ensure that the changing needs of those it supports can be met in the future.

Public Benefit

The Trustees have considered the guidance issued by the Charities Commission regarding Public Benefit and are satisfied that the objects and activities of the charity are for the public benefit, in the areas of relieving sickness, promoting good health, providing care to and advancing the education and training of people with a disability. This can be evidenced by the continued high number of referrals from Local Authorities and families.

Relationships with other charitable and non-charitable organisations

Until 23 April 2024 one property at the Hatch and one property at Orchard Leigh were owned by HARC Housing Association Limited ("HARC"). TCC has had a longstanding contractual relationship with HARC whereby the two companies jointly manage these two properties. HARC's activities related solely to these two properties. Two TCC Trustees (A Nowlan and G Snell) and one employee (C Bradshaw) are Trustees of HARC; there is one other independent Trustee of HARC. On 23 April 2024 these two properties were transferred (donated) to TCC and the contractual relationship with HARC ceased.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES (INCLUDING STRATEGIC REPORT)
YEAR ENDED 30 JUNE 2024

Apart from its former relationship with HARC, TCC is autonomous with regards to day-to-day operations and all financial matters. However, it benefits from the membership of and/or a close working association with many associations of charitable bodies, regulators, and central and local governmental departments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TCC is a company limited by guarantee, not having share capital and is registered as a charity under the Charities Act. In the event of this company being wound up members are required to contribute an amount not exceeding £1. The company is governed by its Memorandum and Articles of Association.

Organisational structure

TCC is a member of the Association of Camphill Communities, sharing its inspiration with the Camphill Movement which has links to over one hundred centres worldwide, all caring for children or adults with additional support or mental health needs. The Movement was founded in 1940 by Dr Karl Konig, an Austrian paediatrician, who with his co-founders developed a mutually-supportive model for community life based on the principles of the late Dr Rudolf Steiner's (1861–1925) philosophy called Anthroposophy.

Based on this philosophy, the charity supports individuals (regardless of their background, identity or circumstances) in all aspects of their life including physical health, spiritual and emotional wellbeing, and education. In providing community life the individual needs are mutually respected within a therapeutic environment.

Until 31 August 2024 the charity's communities comprised a residential and day special school (Sheiling School) and two adult communities (The Hatch and Orchard Leigh, known as the Life Communities). Sheiling School closed on 31 August 2024.

Governance

The Trustees are legally responsible for the governance and control of TCC. The Board of Trustees ("the Board") met six times in the year and the Annual General Meeting ("AGM") was held in December. Five of the Trustee meetings were face-to-face, and one was online. The Trustees also maintained a high level of regular contact with each other and with the charity's CEOs, and attended specific meetings as mandated by the Board in order to represent trustee interests in appropriate forums.

During the year there were two sub-groups which reported into the Board.

- The School Governors, who until 15 February 2024 had certain delegated powers for the governance of the School.
- The Life Communities Group, which until 30 June 2024 had certain delegated powers for the governance of both The Hatch and Orchard Leigh.

Appropriate terms of reference for both groups were in place. Other temporary working groups are set up from time to time.

The day-to-day management of the activities of the Life Communities Group are delegated to the Life Communities Chief Executive Officer, who is assisted by a specialised management team. This individual is now the charity's only key manager. Her remuneration is set by reference to the remuneration of chief executive officers working in comparable roles within other life communities. Until 3 June 2024 a similar arrangement was in place for the School, with day-to-day management delegated to the School Chief Executive Officer.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES (INCLUDING STRATEGIC REPORT)
YEAR ENDED 30 JUNE 2024

Trustees are drawn from members of the local community, past and present parents, professionals with specialist knowledge, and people working in anthroposophical and other establishments with similar aims and objectives to TCC. They are selected on the basis of their range of skills and experiences, appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re-election at each AGM in rotation. All Trustees are members of the charity. No Trustee has any beneficial interest in the charity.

An induction pack, including a role description, is given to each Trustee on appointment for the purposes of induction and training.

Fundraising

In the year ended 30 June 2024 the charity continued its policy of not soliciting funds from members of the general public. The charity's normal fundraising was limited to small-scale events for families, friends and the local communities held at The Hatch. The charity has received no complaints about its fundraising activities.

Risk Review

The Trustees have overall responsibility for assessing the risks faced by the charity and its residents, pupils, staff and volunteers and they have assessed the major risks to which these parties are exposed. The Trustees are satisfied that systems are in place to mitigate exposure to these risks. They maintain a Risk Register identifying various risks set against control and mitigation procedures.

The main risks for the charity during the year related to the levels of public funding available from local authorities for residents and pupils, and the risk of a deterioration in rating received from the Care Quality Commission ("CQC") or the Office for Standards in Education ("Ofsted") inspections, notwithstanding the charity's aim to continue to provide high quality care and education services.

Related to the first of these major risks, the Trustees also considered that the risk associated with the recruitment and retention of staff for both the School and the Life Communities remained high. There is a serious mis-match between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available.

After the closure of the School on 31 August 2024 the above factors remain risks for the Life Communities but not for the School. The charity's sole remaining risks in relation to the School relate to the possibility of unknown historical liabilities: the Trustees believe that these risks are very low.

These, and other risks, are managed by the charity using a variety of controls. The key controls include but are not limited to:

- annual reviews of support plans for all residents;
- careful assessments of possible new residents;
- maintenance of an appropriate balance between the numbers of residents and staffing levels;
- the supervision and motivation of all staff;
- management accounting and reporting against agreed budgets;
- organisational structure, with terms of reference for all sub-groups, and job roles defined;
- formal agendas and minutes for all Board, sub-group, and management meetings;
- formal detailed policies and procedures;
- vetting procedures as required by law for the protection of vulnerable people;
- regular monitoring visits made by Trustees.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES (INCLUDING STRATEGIC REPORT)
YEAR ENDED 30 JUNE 2024

ACHIEVEMENTS AND PERFORMANCE

A heartfelt thank you is extended to those who have helped us to sustain the charity. We thank all residents, pupils, staff, volunteers, families and friends, together with the therapists, activity providers, training providers and local businesses who have helped us.

Sheiling School, Thornbury

Since 1952 Sheiling School has successfully nurtured and educated many generations of children with special educational needs. In March 2024 it was with great regret that the Trustees concluded that they should consult staff to start the process that ended with the closure of the School and its associated children's home in August 2024.

During this process the School's Chief Executive Officer kept parents and relevant Local Authorities informed about the situation, to the extent allowed by the statutory consultation with staff. In addition the Trustees kept the Charity Commission informed about the significant change proposed to the charity's operations. The Charity Commission raised no concerns or questions.

There were long-term strategic and immediate financial reasons for the Trustees' decision. Provision of special needs education in the UK has changed significantly in recent years, and there are several factors that combine to weaken the strategic viability of small independent schools such as Sheiling School. These include a misalignment between such schools' educational approach and that now required by commissioners and regulators, an educational and staffing model that results in a level of costs no longer acceptable to commissioners, local authorities' promotion of new larger special educational needs schools, and forthcoming changes in Government policy in relation to such independent schools.

In addition, Sheiling School was facing two very severe financial constraints. An increasing deficit, projected to be £0.9 million in 2024/25 if the School were to continue, and the need to invest at least £1.2 million in the School's buildings in order to ensure its continuing operation.

The Trustees therefore concluded that TCC should withdraw from the provision of special needs education, in order to protect the finances of the charity and the operations of the Life Communities.

The Life Communities – The Hatch and Orchard Leigh

The Hatch and Orchard Leigh provide supported living services and day placement opportunities to adults with additional support needs. The Hatch and Orchard Leigh are registered with and inspected by the CQC as Supported Living Services providing the regulated activity of personal care. The Hatch is situated in the town of Thornbury and Orchard Leigh in Eastington, Stroud. Due to their locations both communities are able to offer the convenience of town life along with a tranquil, therapeutic, rural environment where people can interact independently within a supportive community setting.

The Life Communities main achievement has been the continued provision of homes, supported living, and day placement activities for residents, all within the supportive and enabling environment provided by the two Camphill Communities.

Other achievements against short term objectives include:

- during and since the pandemic CQC has limited its inspections to providers it considers to be at risk. Their inspections have not included the Hatch or Orchard Leigh. In the meantime, the Hatch retains its rating of "good" following CQC's inspection in July 2019 and Orchard Leigh retains its rating of "good" following CQC's inspection in September 2018 (both with extremely complimentary reports);
- maintaining the continued high quality of support, cultural life, and spiritual life for our residents, commensurate with our target of achieving ratings of "good" or "outstanding" when CQC inspections resume;

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES (INCLUDING STRATEGIC REPORT)
YEAR ENDED 30 JUNE 2024

- maintaining a high quality of accommodation for residents by continuing our full programme of property maintenance and renovation;
- maintaining the governance of the Life Communities in such a way that the residents continue to be directly involved.

During 2021/22 a major building at Orchard Leigh was closed due to subsidence, with the residents and staff affected being successfully relocated to other buildings in the community. In 2022 the Trustees concluded that, even if it were repaired, this building would be inappropriate for residents in the future.

Subsequently further investigations and developments have had a significant impact upon the Trustees' strategy for the Life Communities.

- It has become increasingly impractical and inefficient to run a range of workshops for residents at both Orchard Leigh and The Hatch. The Trustees decided that the workshops at Orchard Leigh should cease and that a wider range of workshops should be provided at The Hatch. This change was effected during 2023/24, starting with the construction of a new bakery at the Hatch. This change has been well received by residents and day visitors.
- In considering their strategy, the Trustees concluded that the only other major building at Orchard Leigh (Wheatenhurst) is also unsuitable to meet the long-term needs of current and potential future residents. This has serious implications and the Chief Executive has had many discussions and consultations with residents and their families about the future. As a result, ultimately, the Trustees decided to close the site of the Orchard Leigh Camphill Community. In stages, over the period from May 2024 to January 2025 residents are moving out of their homes on this site. Most of them are moving to Thornbury, but a few residents had already been considering moving away from Orchard Leigh and are now doing so.
- The closure of Sheiling School has also impacted on the Trustees' strategy for the Life Communities, and the long-term implications have been investigated in detail since the School closed. These investigations are continuing. In the meantime one of the buildings at the former School's site has been found to be suitable (with minor modifications) to provide quality homes for additional residents, enabling 6 residents to move from Orchard Leigh to Thornbury.
- The closure of Orchard Leigh and Sheiling School has enabled the Trustees to review the charity's long-term requirements for land and buildings. Over the next few years it is likely that the site used by Orchard Leigh and part of the site used by the School will be sold, with the proceeds being re-invested into substantial renovations and improvements to buildings for the benefit of existing and new Life Communities residents.

FINANCIAL REVIEW AND RESERVES POLICY

The charity made an operating deficit of £739,581 in 2023/24, compared with an operating deficit of £576,959 in 2022/23. The significant deficit at the School was for the reasons noted above. The significant deficit at The Hatch was mainly the result of holding temporary vacancies at The Hatch to facilitate the moves of some residents from Orchard Leigh.

The charity's unrestricted funds are almost entirely represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. Included within unrestricted funds of £4,573,799 are designated reserves of £3,547,510 relating to the net book value of these premises and other fixed assets.

The unrestricted, free reserves of the charity were £1,026,289 at the year-end. This represented 25.7% of the charity's annual expenditure. The Trustees' aim is to continue to maintain a low level of financial risk. In particular it is the charity's aim to maintain its free reserves at between 25% and 50% of operating expenditure, which amounts to between £998,633 and £1,997,266. For this year only, in calculating this ratio and these

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES (INCLUDING STRATEGIC REPORT)
YEAR ENDED 30 JUNE 2024

amounts, the Trustees have used expenditure equal to the Life Communities expenditure in 2023/24 plus an estimate of the remaining costs to be incurred (from 1 July 2024) in closing the School (£320,000).

In setting this target for free reserves the Trustees considered in particular the nature of the charity's responsibilities to its beneficiaries. For example, the charity provides homes and support to 46 highly vulnerable individuals – and this is in principle lifelong. In addition, the social care sector nationally is facing unprecedented challenges. The Trustees concluded that the charity must be able to sustain operations for at least three to six months in the event of a major disruption in income or expenses.

From 31 August 2024 receipt of fees for education ceased, and the charity's principal sources of funds is fees paid by Local Authorities in respect of Life Communities residents, and rent received from Life Communities residents which is mostly met from their Housing Benefit. Thus the other principal financial risk for the charity is the possibility of further reductions in the rates of Local Authorities' financial support for Life Communities residents. There is a serious mismatch between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available. This risk has been increasing for several years.

The Trustees recognise these risks and are working with the Life Communities Chief Executive Officer to manage and, if possible, reduce these risks over time. In the Trustees' view the closure of the School, and the expansion of the Life Communities that this will enable, will contribute to this risk reduction.

Restricted Funds

The Trevethick Family very kindly raised funds for The Hatch. During the year these funds were spent to part-fund the new bakery.

Camphill Benevolent Fund

The Camphill Benevolent Fund ("CBF") is a charity whose core purpose is to offer discretionary grants to volunteers who have provided substantial service to its member charities in the past and are now suffering financial hardship. As a member charity of the CBF, TCC makes donations to the CBF from time to time. The Trustees review the level of TCC's financial support to the CBF annually.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
REPORT OF THE BOARD OF TRUSTEES (INCLUDING STRATEGIC REPORT)
YEAR ENDED 30 JUNE 2024

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of Thornleigh Camphill Communities Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware
- the Trustees have taken all steps that they ought to have taken to make themselves aware of that information.

AUDITOR

The Trustees will submit a resolution to the next AGM that Burton Sweet be re-appointed under section 487(2) of the Companies Act 2006.

The trustees' report (including the strategic and directors report) is authorised for issue on ...11/12/2024... and signed on behalf of the Trustees by:



A Nowlan
Chair of Trustees



G Snell
Trustee and Treasurer

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED 30 JUNE 2024

Independent auditor's report to the members of Thornleigh Camphill Communities Limited

Opinion

We have audited the financial statements of Thornleigh Camphill Communities Limited (the "Charity") for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 June 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED 30 JUNE 2024

material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and directors' report have been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED 30 JUNE 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with those charged with governance and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, pensions, environmental and health and safety legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and remaining alert during the audit for any indications of non-compliance.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of those charged with governance and other management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- discussing amongst the engagement team the risks of fraud;
- gaining an understanding of the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- testing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigating the rationale behind significant or unusual transactions.

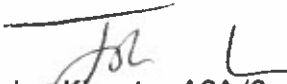
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED 30 JUNE 2024

Use of our report

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


Joshua Kingston ACA (Senior Statutory Auditor)
For and on behalf of Burton Sweet Limited
Statutory Auditor
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 11/12/2024

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2024

	Note	Unrestricted funds		Restricted funds	Total funds 2024	Total funds 2023
		Discontinued Operations	Continuing Operations			
		£	£	£	£	£
Income from:						
Donations	2	2,084	964,326	-	966,410	11,173
Charitable activities	3	3,298,469	3,132,402	-	6,430,871	6,066,516
Other trading activities	4	3,131	5,115	-	8,246	6,845
Investments	5	16,329	10,375	-	26,704	15,650
Other income		-	-	-	-	2,621
Total income		3,320,013	4,112,218	-	7,432,231	6,102,805
Expenditure on:						
Raising funds	6	1,014	12,302	-	13,316	21,410
Charitable activities	7	3,547,280	3,661,216	-	7,208,496	6,658,354
Total expenditure		3,548,294	3,673,518	-	7,221,812	6,679,764
Net income/(expenditure) for the year	10	(228,281)	438,700	-	210,419	(576,959)
Transfers between funds	21	-	8,925	(8,925)	-	-
Net movement in funds		(228,281)	447,625	(8,925)	210,419	(576,959)
Reconciliation of funds						
Total funds brought forward	21	1,829,206	2,525,249	8,925	4,363,380	4,940,339
Total funds carried forward	21	1,600,925	2,972,874	-	4,573,799	4,363,380

The charity has no recognised gains or losses other than the results for the year as set out above.

All restricted funds relate to continuing operations.

Refer to note 26 regarding discontinued operations

See note 13 for the fund-accounting comparative figures
The notes on pages 16 to 28 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

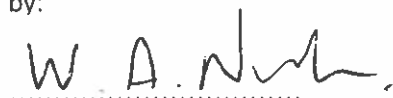
BALANCE SHEET

AS AT 30 JUNE 2024

Company registration number: 00497029

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	3,547,510	2,639,999
Current assets			
Stock	15	1,000	1,000
Debtors	16	386,856	726,324
Cash at bank and in hand		1,356,273	1,962,616
		<u>1,744,129</u>	<u>2,689,940</u>
Creditors : amounts falling due within one year	17	<u>(717,840)</u>	<u>(966,559)</u>
Net current assets		1,026,289	1,723,381
Total asset less current liabilities		4,573,799	4,363,380
Net assets		<u><u>4,573,799</u></u>	<u><u>4,363,380</u></u>
FUNDS			
Unrestricted funds			
General funds	22	1,026,289	1,714,456
Fixed asset designated fund	22	3,547,510	2,639,999
Restricted funds	22	-	8,925
Total funds		<u><u>4,573,799</u></u>	<u><u>4,363,380</u></u>

These financial statements were approved by the Trustees on 11/12/2024 and are signed on their behalf by:



Anthony Nowlan
Chair of Trustees

The notes on pages 16 to 28 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF CASH FLOWS

YEAR ENDED 30 JUNE 2024

	Note	2024 £	2023 £
Net cash inflow/(outflow) from operating activities	19	(424,488)	(762,104)
Non-operational cash flows:			
Investing activities			
Proceeds from the sale of tangible fixed assets		-	950
Payments for tangible fixed assets		(208,559)	(185,804)
Investment income		26,704	15,650
		<u>(181,855)</u>	<u>(169,204)</u>
Net cash inflow/(outflow) for the year		<u><u>(606,343)</u></u>	<u><u>(931,308)</u></u>

Cash flow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice this restriction has not had any effect on group cash flows for the year.

The notes on pages 16 to 28 form part of these financial statements

THORNLEIGH CAMPBILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined by FRS102.

The Trustees consider that the charity is a going concern and that there are no material uncertainties related to events or conditions that cast significant doubt on the Charity's ability to continue as a going concern. The Trustees have come to this conclusion by considering:

- The reserves and cash reserves that the charity has at the signing date;
- The budgets and forecasts for both Life Communities and for Sheiling School sites after the signing date;
- The skill and experience of staff and Trustees to operate effectively for our beneficiaries.

Discontinued operations

The discontinued operations in the year were recognised to be the activities of Sheiling School. The discontinued operations disclosure has been introduced based on the date of the communication of the site closure to beneficiaries and staff. Please see note 26 for more details.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Local authority funding received in the form of a service level agreement is recognised as charitable activity income as the terms of service are met.

Legacies are included on a receivable basis where the exact amount and certainty of receipt are known.

Investment income is included on a receivable basis.

Donated land and buildings are recognised as tangible fixed assets with the corresponding gain recognised as income from donations. The gift is measured at fair value.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds are those costs incurred in seeking donations and raising awareness of the charity's activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

1 Accounting policies (*continued*)

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.

Tangible fixed assets and depreciation

Fixed assets are stated at cost and capital purchases of £1,000 or greater are capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Freehold Property - Over 50 years
Fixtures & Fittings - Over 10 years
Fixtures & Fittings; Electrical wiring - Over 25 years
Computer equipment - Over 3 - 10 years
Vehicles, plant & machinery - Over 4 years

Debtors

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

Cash and cash equivalents

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.

Creditors

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

Stock

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 21 of the financial statements.

Pension costs and other post-retirement benefits

The charity operates defined contribution stakeholder schemes in respect of employees and co-workers. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the fund.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

2 Income from: donations

Current year	Unrestricted funds		Restricted funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Donations and grants	2,084	14,326	-	16,410
Donated land and building	-	950,000	-	950,000
	<u>2,084</u>	<u>964,326</u>	<u>-</u>	<u>966,410</u>

The donated land and building relates to properties gifted to the charity from HARC Housing Association Limited.

Prior year - restated

Prior year - restated	Unrestricted funds		Restricted funds	Total funds 2023
	Discontinued Operations	Continuing Operations		
	£	£		
Donations and grants	477	10,696	-	11,173
Donated land and building	-	-	-	-
	<u>477</u>	<u>10,696</u>	<u>-</u>	<u>11,173</u>

3 Income from: charitable activities

Current year	Unrestricted funds		Restricted funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Life Communities	-	3,132,402	-	3,132,402
School	3,298,469	-	-	3,298,469
	<u>3,298,469</u>	<u>3,132,402</u>	<u>-</u>	<u>6,430,871</u>

Prior year - restated

Prior year - restated	Unrestricted funds		Restricted funds	Total funds 2023
	Discontinued Operations	Continuing Operations		
	£	£		
Life Communities	-	2,922,876	-	2,922,876
School	3,143,640	-	-	3,143,640
	<u>3,143,640</u>	<u>2,922,876</u>	<u>-</u>	<u>6,066,516</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

4 Income form: other trading activities

Current year	Unrestricted funds		Restricted funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Fundraising events	3,131	5,115	-	8,246
	<u>3,131</u>	<u>5,115</u>	<u>-</u>	<u>8,246</u>

Prior year - restated	Unrestricted funds		Restricted funds	Total funds 2023
	Discontinued Operations	Continuing Operations		
	£	£		
Fundraising events	2,113	4,732	-	6,845
	<u>2,113</u>	<u>4,732</u>	<u>-</u>	<u>6,845</u>

5 Income from: investments

Current year	Unrestricted funds		Restricted funds	Total funds 2024
	Discontinued Operations	Continuing Operations		
	£	£		
Bank interest receivable	16,329	10,375	-	26,704
	<u>16,329</u>	<u>10,375</u>	<u>-</u>	<u>26,704</u>

Prior year - restated	Unrestricted funds		Restricted funds	Total funds 2023
	Discontinued Operations	Continuing Operations		
	£	£		
Bank interest receivable	8,127	7,523	-	15,650
	<u>8,127</u>	<u>7,523</u>	<u>-</u>	<u>15,650</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

6 Expenditure on raising funds

Current year

	Activity costs	Admin and management costs	Total funds
	£	Note 8	2024
	£	£	£
Advertising and publicity	10,437	2,879	13,316
	<u>10,437</u>	<u>2,879</u>	<u>13,316</u>

Prior year

	Activity costs	Admin and management costs	Total funds
	£	Note 8	2023
	£	£	£
Advertising and publicity	16,591	4,819	21,410
	<u>16,591</u>	<u>4,819</u>	<u>21,410</u>

7 Expenditure on charitable activities

Current year

	Grant funded activities	Direct activity costs	Admin and management costs	Total funds
	£	£	Note 8	2024
	£	£	£	£
Life Communities	-	2,733,862	917,354	3,651,216
School - discontinued operations	-	2,622,849	924,431	3,547,280
Camphill Benevolent Fund	10,000	-	-	10,000
	<u>10,000</u>	<u>5,356,711</u>	<u>1,841,785</u>	<u>7,208,496</u>

Prior year

	Grant funded activities	Direct activity costs	Admin and management costs	Total funds
	£	£	Note 8	2023
	£	£	£	£
Life Communities	-	2,319,566	855,099	3,174,665
School - discontinued operations	-	2,515,657	908,032	3,423,689
Camphill Benevolent Fund	60,000	-	-	60,000
	<u>60,000</u>	<u>4,835,223</u>	<u>1,763,131</u>	<u>6,658,354</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

8 Costs of administration and management

Administration and management costs are incurred in support of the activities undertaken. Such costs have been allocated directly to the activity to which they relate. A proportion of staff costs and office costs have been allocated to the cost of raising funds in proportion to direct costs. Governance costs have been allocated on a percentage basis between the charitable activities.

Administration and management costs, included in the above, are as follows:

Current year		Charitable activities			
		Life Communities	School	Raising funds	Total funds
Note	£	£	£	£	
		607,055	499,357	2,156	1,108,568
		32,436	12,731	-	45,167
		87,317	202,161	-	289,478
		172,819	198,364	723	371,906
	9	17,727	11,818	-	29,545
Total 2024		917,354	924,431	2,879	1,844,664

Prior year		Charitable activities			
		Life Communities	School	Raising funds	Total funds
Note	£	£	£	£	
		558,960	454,833	3,479	1,017,272
		34,222	15,040	-	49,262
		90,188	194,485	-	284,673
		156,912	233,796	1,340	392,048
	9	14,817	9,878	-	24,695
Total 2023		855,099	908,032	4,819	1,767,950

Included within support costs is a total of £529,111 (2023: £909,655) relating to discontinued operations. £528,166 (2023: £908,032) is allocated to expenditure on charitable activities and £945 (2023: £1,623) is allocated to raising funds.

9 Governance costs

	Unrestricted funds		Total funds 2024
	Discontinued Operations	Continuing Operations	
	£	£	£
Audit fees	11,508	7,670	19,178
Accountancy and other fees	2,437	1,625	4,062
Trustee indemnity insurance	1,512	1,008	2,520
Trustees travel and meeting costs	2,271	1,514	3,785
	17,728	11,817	29,545

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

9 Governance costs (continued)

	Unrestricted funds		Total funds 2023
	Discontinued Operations	Continuing Operations	
	£	£	
Audit fees	9,423	6,281	15,704
Accountancy and other fees	2,429	1,620	4,049
Trustee indemnity insurance	1,512	1,008	2,520
Trustees travel and meeting costs	1,453	969	2,422
	<u>14,817</u>	<u>9,878</u>	<u>24,695</u>

10 Net income/(expenditure) for the year

This is stated after charging:	2024	2023
	£	£
Depreciation	211,884	200,554
Auditor's remuneration - for audit services	19,178	15,704
- for accounts preparation and other services	4,062	4,049
Trustees' insurance and meeting costs	5,965	2,689
Trustee travel expenses - one trustee (2023: one)	340	572
	<u>241,333</u>	<u>227,568</u>

11 Staff costs and numbers

The aggregate payroll costs were:	2024	2023
	£	£
Wages & salaries	4,490,679	4,190,362
Social security costs	367,626	363,376
Pension contributions	98,356	97,681
Redundancies	166,589	-
	<u>5,123,250</u>	<u>4,651,419</u>

The number of employees whose total employment benefits (excluding employer's national insurance contributions and employer pension costs) for the year were in excess of £60,000 fall within the bands as follows:

	2024	2023
£60,000 - £69,999	1	2
£70,000 - £79,999	2	1
	<u>3</u>	<u>3</u>

Employment benefits (inclusive of employer's national insurance contributions and employer pension costs) received by key management personnel and the spouses of key management personnel in the year totalled £238,894 (2023: £225,406).

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	2024	2023
	No.	No.
Life Communities	129	123
School	90	97
	<u>219</u>	<u>220</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

12 Taxation

No provision is made for corporation tax, as the charity is able to claim full statutory exemption subject to the proper application of all its charitable resources.

13 Comparative Statement of Financial Activities

Restated	Unrestricted funds		Restricted funds	Total funds 2023
	Discontinued Operations	Continuing Operations		
	£	£	£	£
Income from:				
Donations	477	10,696	-	11,173
Charitable activities	3,143,640	2,922,876	-	6,066,516
Other trading activities	2,113	4,732	-	6,845
Investments	8,127	7,523	-	15,650
Other income	-	2,621	-	2,621
Total income	3,154,357	2,948,448	-	6,102,805
Expenditure on:				
Raising funds	1,623	19,787	-	21,410
Charitable activities	3,423,689	3,234,665	-	6,658,354
Total expenditure	3,425,312	3,254,452	-	6,679,764
Net income/(expenditure) and net movement in funds	(270,955)	(306,004)	-	(576,959)
Reconciliation of funds				
Total funds brought forward	2,100,161	2,831,253	8,925	4,940,339
Total funds carried forward	1,829,206	2,525,249	8,925	4,363,380

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

14 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Computer equipment £	Vehicles, plant & machinery £	Total £
Cost					
At 1 July 2023	5,071,629	987,751	125,033	229,088	6,413,501
Additions	117,334	70,334	15,008	5,883	208,559
Donated land and building	910,836	-	-	-	910,836
At 30 June 2024	<u>6,099,799</u>	<u>1,058,085</u>	<u>140,041</u>	<u>234,971</u>	<u>7,532,896</u>
Depreciation					
At 1 July 2023	3,039,672	476,492	63,913	193,425	3,773,502
Charge for the year	87,315	92,556	16,456	15,557	211,884
At 30 June 2024	<u>3,126,987</u>	<u>569,048</u>	<u>80,369</u>	<u>208,982</u>	<u>3,985,386</u>
Net book value					
At 30 June 2024	<u>2,972,812</u>	<u>489,037</u>	<u>59,672</u>	<u>25,989</u>	<u>3,547,510</u>
At 30 June 2023	<u>2,031,957</u>	<u>511,259</u>	<u>61,120</u>	<u>35,663</u>	<u>2,639,999</u>

During the year HARC Housing Association Ltd donated two properties (Wheatenhurst and St John's Lane) to the charity.

15 Stock

	2024 £	2023 £
Stock	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

16 Debtors

	2024 £	2023 £
Trade debtors	197,271	550,029
Other debtors	4,653	4,570
Prepayments and accrued income	184,932	171,725
	<u>386,856</u>	<u>726,324</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	177,485	160,993
PAYE and social security	-	50,281
Other creditors	45,355	56,250
Accruals and deferred income	495,000	699,035
	<u>717,840</u>	<u>966,559</u>

Income related to future periods is deferred until the service is provided.

Deferred income from local authority funding, relating to the charity's core charitable activities, is represented as follows:

	2024	2023
	£	£
Deferred income balance at start of period	538,071	600,053
Amount released to income earned from charitable activities	(538,071)	(600,053)
Amount deferred in the period	389,725	538,071
	<u>389,725</u>	<u>538,071</u>

18 Operating lease commitments

At 30 June the charitable company had total minimum lease commitments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Due in:		
Less than 1 year	8,130	8,437
Between 2 and 5 years	15,571	23,357

19 Reconciliation of net movement in funds to net cash inflow from operating activities

	2024	2023
	£	£
Statement of Financial Activities: Net movement in funds	210,419	(576,959)
Donated land and building	(910,836)	-
Profit on the disposal of tangible fixed assets	-	(950)
Investment income	(26,704)	(15,650)
Depreciation	211,884	200,554
Decrease in creditors: current liabilities	(248,719)	(184,525)
Decrease/(increase) in debtors	339,468	(184,574)
Net cash outflow from operating activities	<u>(424,488)</u>	<u>(762,104)</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

20 Analysis of changes in cash during the year

	2024 £	2023 £	Change £
Cash at bank and in hand	1,356,273	1,962,616	(606,343)
	2023 £	2022 £	Change £
Cash at bank and in hand	1,962,616	2,893,924	(931,308)

21 Movement in funds

For the year to 30 June 2024

	At 1 Jul 2023 £	Income £	Expenditure £	Transfers £	At 30 Jun 2024 £
Restricted funds					
Bakery fund	8,925	-	-	(8,925)	-
	8,925	-	-	(8,925)	-
Unrestricted funds					
Fixed asset designated fund	2,639,999	-	(211,884)	1,119,395	3,547,510
General funds	1,714,456	7,432,231	(7,009,928)	(1,110,470)	1,026,289
	4,354,455	7,432,231	(7,221,812)	8,925	4,573,799
Total funds	4,363,380	7,432,231	(7,221,812)	-	4,573,799

For the year to 30 June 2023

	At 1 Jul 2022 £	Income £	Expenditure £	Transfers £	At 30 Jun 2023 £
Restricted funds					
Bakery fund	8,925	-	-	-	8,925
	8,925	-	-	-	8,925
Unrestricted funds					
Fixed asset designated fund	2,654,749	-	(200,554)	185,804	2,639,999
General funds	2,276,665	6,102,805	(6,479,210)	(185,804)	1,714,456
	4,931,414	6,102,805	(6,679,764)	-	4,354,455
Total funds	4,940,339	6,102,805	(6,679,764)	-	4,363,380

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

21 Movement in funds (*continued*)

Bakery Fund - Funds to be spent towards building costs of The Hatch bakery.

The net book value of fixed assets is shown in a separate designated fund. Transfers between this and general funds represent fixed asset additions and disposals.

22 Analysis of net assets between funds

As at 30 June 2024	Tangible fixed assets £	Net current assets £	Total 2024 £
Restricted funds	-	-	-
Unrestricted funds			
Fixed asset designated fund	3,547,510	-	3,547,510
General funds	-	1,026,289	1,026,289
	<u>3,547,510</u>	<u>1,026,289</u>	<u>4,573,799</u>
As at 30 June 2023			
Restricted funds	-	8,925	8,925
Unrestricted funds			
Fixed asset designated fund	2,639,999	-	2,639,999
General funds	-	1,714,456	1,714,456
	<u>2,639,999</u>	<u>1,723,381</u>	<u>4,363,380</u>

23 Related party disclosures

HARC Housing Association Limited is a related party of the charity as the board of HARC has a majority of individuals that are also Trustees or key management personnel of Thornleigh Camphill Communities Limited.

In the year, invoices were raised by HARC charging Thornleigh Camphill Communities Limited totalling £34,699 (2023: £47,785) and recharges received from HARC totalling £1,074 (2023: £5,096). At the year end £Nil (2023: £Nil) was still payable at the year end and £Nil (2023: £1,482) was still in receivables at the year end. During the year HARC also donated land and building to Thornleigh Camphill Communities Limited with the value of £950,000. See page 2 of the Trustees' Report for more detail.

During the year the charity had a service occupancy agreement with N Sialelli, the Chief Executive Officers who comprise part of the key management personnel of the charity. The total rent charged in the year was £667 (2023: £15,200) and £Nil (2023: £Nil) was outstanding at the year-end. J Davey also made use of a flat for part of the year, rent free.

24 Company limited by guarantee

The company is limited by guarantee. Members guarantee to contribute up to £1 each in the event of the winding up of the company.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2024

25 Post balance sheet event

In July 2024 the charity sold Rosehip Cottage at Orchard Leigh for £411,000.

26 Discontinued operations

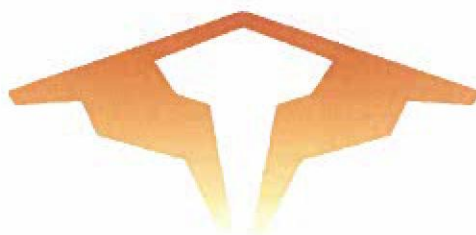
The trustees communicated with beneficiaries and staff about the closure of Sheiling School in March 2024. The School ceased operations on 24 July 2024. The activities of Sheiling School have been disclosed as discontinued operations in the 2024 financial year, including prior year comparative data.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

England & Wales - Charity number 307104

Accounts

Company Registration Number: 00497029
Charity Number: 307104



THORNLEIGH CAMPHILL COMMUNITIES LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

30 JUNE 2023

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

CONTENTS	PAGE
Reference & administrative information	1
Report of the Board of Trustees	2 - 8
Independent auditor's report	9 - 12
Statement of financial activities (incorporating the income and expenditure account)	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 26

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 30 JUNE 2023

Registered charity name	Thornleigh Camphill Communities Limited
Charity number	307104 – Registered on 15 June 1951, amended 16 March 2007
Company registration number	00497029 – Incorporated on 29 June 1951, amended 7 June 2004
Registered office	Thornbury Park Park Road Thornbury Bristol BS35 1HP
Trustees	A Nowlan - Chair I Bailey P Glover - resigned 1 March 2023 G Snell J Southcombe
Chief Executive Officers	N Sialelli (resigned 29 September 2023) and C Bradshaw
Auditors	Burton Sweet Limited The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers	National Westminster Bank plc PO Box 1081 16 The Plain Thornbury Bristol BS35 2NU

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2023

OBJECTIVES AND ACTIVITIES

The Board of Trustees present their report and the financial statements for the year ended 30 June 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (FRS102).

Objects

Its Memorandum of Association defines the objects of Thornleigh Camphill Communities Limited ("TCC" or "the charity") as follows:

"The charity's objects are, for the public benefit, to (1) relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner (as summarised in the Appendix to this Memorandum), particularly (without limitation) by the establishment and maintenance of communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support, and (2) to advance education and promote health, particularly through promoting research (making the useful results publicly available)."

The Appendix referred to articulates the principles formulated by the Austrian philosopher, Dr Rudolf Steiner, about many aspects of daily life including social life, economic life, agriculture, horticulture, art, medicine, finance and religion.

Aims

TCC aims to do this by the establishment and maintenance of communities where the beneficiaries live, learn and work in the community with those providing the support. The charity endeavours to provide a wide range of services to pupils and adults with special needs where the individuality of each person can be fully expressed.

Strategy to achieve objects

TCC's main objectives for the year remained to continue to provide support, care and education to both pupils and residents. The charity continues to plan ahead to ensure that the changing needs of those it supports can be met in the future.

Public Benefit

The Trustees have considered the guidance issued by the Charities Commission regarding Public Benefit and are satisfied that the objects and activities of the charity are for the public benefit, in the areas of relieving sickness, promoting good health, providing care to and advancing the education and training of people with a disability. This can be evidenced by the continued high number of referrals from Local Authorities and families.

Relationships with other charitable and non-charitable organisations

One property at the Hatch and one property at Orchard Leigh are owned by HARC Housing Association Limited ("HARC"). TCC has had a longstanding contractual relationship with HARC whereby the two companies jointly manage these two properties. HARC's activities relate solely to these two properties. Three TCC Trustees (P Glover – to 1 March 2023, A Nowlan and G Snell) are Trustees of HARC; there is one other independent Trustee of HARC.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2023

Apart from its relationship with HARC, TCC is autonomous with regards to day-to-day operations and all financial matters. However, it benefits from the membership of and/or a close working association with many associations of charitable bodies, regulators, and central and local governmental departments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TCC is a company limited by guarantee, not having share capital and is registered as a charity under the Charities Act. In the event of this company being wound up members are required to contribute an amount not exceeding £1. The company is governed by its Memorandum and Articles of Association.

Organisational structure

TCC is a member of the Association of Camphill Communities, sharing its inspiration with the Camphill Movement which has links to over one hundred centres worldwide, all caring for children or adults with additional support or mental health needs. The Movement was founded in 1940 by Dr Karl Konig, an Austrian paediatrician, who with his co-founders developed a mutually-supportive model for community life based on the principles of the late Dr Rudolf Steiner's (1861–1925) philosophy called Anthroposophy.

Based on this philosophy, the charity supports individuals (regardless of their background, identity or circumstances) in all aspects of their life including physical health, spiritual and emotional wellbeing, and education. In providing community life the individual needs are mutually respected within a therapeutic environment.

The charity's communities comprise a residential and day special school (Sheiling School) and two adult communities (The Hatch and Orchard Leigh).

Governance

The Trustees are legally responsible for the governance and control of TCC. The Board of Trustees ("the Board") met four times in the year and the Annual General Meeting ("AGM") was held in December. Two of the Trustee meetings were face-to-face, and two were online. The Trustees also maintained a high level of regular contact with each other and with the charity's CEOs, and attended specific meetings as mandated by the Board in order to represent trustee interests in appropriate forums.

There are two permanent sub-groups which report into the Board.

- The School Governors, who have certain delegated powers for the governance of the School.
- The Life Communities Group, which has certain delegated powers for the governance of both The Hatch and Orchard Leigh.

Appropriate terms of reference for both groups are in place. Other temporary working groups are set up from time to time.

The day-to-day management of the activities of the charity are delegated to the Life Communities Chief Executive Officer and the School's Principal, who are assisted by specialised management teams. These two individuals are the charity's key management personnel. Their remuneration is set by reference to the remuneration of chief executive officers working in comparable roles within other specialist schools/other life communities.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2023

Trustees are drawn from members of the local community, past and present parents, professionals with specialist knowledge, and people working in anthroposophical and other establishments with similar aims and objectives to TCC. They are selected on the basis of their range of skills and experiences, appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re-election at each AGM in rotation. All Trustees are members of the charity. No Trustee has any beneficial interest in the charity.

The former CEO of the School was a Governor. Other Governors are recruited in the same way as Trustees. Some Governors are appointed by the Trustees, and others by the Governors, as set out in the Governors' Terms of Reference.

The CEO for the Life Communities is a member of the Life Communities Group. The Group also includes senior members of staff and representative beneficiaries. Other members are recruited in the same way as Trustees. Some members are appointed by the Trustees, and others by the Group, as set out in the Life Communities Group Terms of Reference. The Group's decision-making powers are held by the members appointed by the Trustees.

An induction pack, including a role description, is given to each Trustee, Governor or member of the Life Communities Group on appointment for the purposes of induction and training. Because there were no new Trustees, Governors or members of the Life Communities Group during the year there were only a limited number of online training sessions for Trustees and Governors on specific topics related to the work of the charity.

Fundraising

In the year ended 30 June 2023 the charity continued its policy of not soliciting funds from members of the general public. The charity's normal fundraising was limited to small-scale events for families, friends and the local communities held at the Sheiling School, the Hatch and Orchard Leigh. The School has recently appointed a Head of Fundraising to commence limited additional fundraising activity. The charity has received no complaints about its fundraising activities.

Risk Review

The Trustees have overall responsibility for assessing the risks faced by the charity and its residents, pupils, staff and volunteers and they have assessed the major risks to which these parties are exposed. The Trustees are satisfied that systems are in place to mitigate exposure to these risks. They maintain a Risk Register identifying various risks set against control and mitigation procedures.

The main risks for the charity continue to relate to the levels of public funding available from local authorities for residents and pupils, and the risk of a deterioration in rating received from the Care Quality Commission ("CQC") or the Office for Standards in Education ("Ofsted") inspections, notwithstanding the charity's aim to continue to provide high quality care and education services.

Related to the first of these major risks, the Trustees also consider that the risk associated with the recruitment and retention of staff for both the School and the Life Communities remains high. There is a serious mismatch between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available.

These, and other risks, are managed by the charity using a variety of controls. The key controls include but are not limited to:

- Annual reviews of support plans for all residents and pupils;
- Careful assessments of possible new residents and pupils;

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2023

- Maintenance of an appropriate balance between the numbers of residents and pupils and staffing levels;
- The supervision and motivation of all staff;
- Management accounting and reporting against agreed budgets;
- Organisational structure, with terms of reference for all sub-groups, and job roles defined;
- Formal agendas and minutes for all Board, sub-group, and management meetings;
- Formal detailed policies and procedures;
- Vetting procedures as required by law for the protection of vulnerable people;
- Regular monitoring visits made by Trustees and Governors.

ACHIEVEMENTS AND PERFORMANCE

A heartfelt thank you is extended to those who have helped us to sustain the charity. We thank all residents, pupils, staff, volunteers, families and friends, together with the therapists, activity providers, training providers and local businesses who have helped us. We also thank two long serving individuals for their invaluable contributions – Paul Glover, who retired from his roles as a Trustee and as Chair of Governors on 1 March 2023, and Nico Sialelli, who has resigned as CEO of the School with effect from 29 September 2023 in order to relocate to France with his family.

Sheiling School

The School provides a therapeutic learning environment in which children and young people with moderate to severe learning difficulties make progress, are helped to overcome their particular difficulties, and experience the joy of achievement. Situated in a beautiful and peaceful estate in Thornbury near Bristol, the School and residential setting offer opportunities for children to achieve positive outcomes in an environment designed to meet their educational, emotional, social and spiritual needs. The School is registered with the Department for Education ("DFE") and is inspected by Ofsted. The residential provision of the School is also registered with Ofsted as a Children's Home.

The School's main achievement has been the continued development of all pupils, even those who first came to the School exhibiting the most challenging behaviours. This progress is measured using a whole school assessment framework which is applied to each pupil, to monitor individual progress in education, social skills, independence and staying safe.

Other achievements against short-term objectives include:

- the continuation of the structured teacher training program (the Sheiling School Teaching Diploma Course), enabling teachers to obtain a teaching qualification of direct relevance to their roles at Sheiling School;
- an overall rating of "good", including for the experiences and progress of children and young people, following Ofsted's most recent inspection of the children's home in August 2022.

An Ofsted inspection of the School was completed in November 2023. On the date of the signing of this report the results of that inspection were not yet published.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2023

It has not been possible to increase the number of pupils in the School towards its capacity of 50, due to the continuing high number of staff vacancies, especially teachers.

The Life Communities – The Hatch and Orchard Leigh

The Hatch and Orchard Leigh provide supported living services and day placement opportunities to adults with additional support needs. The Hatch and Orchard Leigh are registered with and inspected by the CQC as Supported Living Services providing the regulated activity of personal care. The Hatch is situated in the town of Thornbury and Orchard Leigh in Eastington, Stroud. Due to their locations both communities are able to offer the convenience of town life along with a tranquil, therapeutic, rural environment where people can interact independently within a supportive community setting.

The Life Communities main achievement has been the continued provision of homes, supported living, and day placement activities for residents, all within the supportive and enabling environment provided by the two Camphill Communities.

Other achievements against short term objectives include:

- during and since the pandemic CQC has limited its inspections to providers it considers to be at risk. Their inspections have not included the Hatch or Orchard Leigh. In the meantime the Hatch retains its rating of "good" following CQC's inspection in July 2019 and Orchard Leigh retains its rating of "good" following CQC's inspection in September 2018 (both with extremely complimentary reports);
- maintaining the continued high quality of support, cultural life, and spiritual life for our residents, commensurate with our target of achieving ratings of "good" or "outstanding" when CQC inspections resume;
- maintaining a high quality of accommodation for residents by continuing our full programme of property maintenance and renovation;
- maintaining the governance of the Life Communities in such a way that the two communities' residents continue to be directly involved.

During 2021/22 a major building at Orchard Leigh was closed due to subsidence, with the residents and staff affected being successfully relocated to other buildings in the community. The Life Communities Group and the Trustees have concluded that, even if it were repaired, this building would be inappropriate for residents in the future. Accordingly, as noted below, this building is being sold.

FINANCIAL REVIEW AND RESERVES POLICY

The charity made a deficit of £576,959 in 2022/23, compared with a surplus of £170,356 in 2021/22.

The charity's unrestricted funds are almost entirely represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. Included within unrestricted funds of £4,354,455 are designated reserves of £2,639,999 relating to the net book value of these premises and other fixed assets.

The unrestricted, free reserves of the charity were £1,714,456 at the year-end. This represented 25.7% of the charity's annual expenditure. The Trustees aim is to continue to maintain a low level of financial risk. In particular it is the charity's aim to maintain its free reserves at between 25% and 50% of operating expenditure, which amounts to between £1,669,941 and £3,339,882.

In setting this target for free reserves the Trustees considered in particular the nature of the Charity's responsibilities to its beneficiaries. For example, the charity provides homes and support to 41 highly vulnerable individuals – and this is in principle lifelong. In addition the social care sector nationally is facing

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2023

unprecedented challenges. Similar pressures and risks are present in the education sector. The Trustees concluded that the charity must be able to sustain operations for at least three to six months in the event of a major disruption in income or expenses.

The charity's principal sources of funds are fees paid by Local Authorities in respect of School pupils and Life Communities residents, and rent received from Life Communities residents which is mostly met from their Housing Benefit. The other principal financial risk for the charity is the possibility of further reductions in the rates of Local Authorities' financial support for School pupils and/or Life Communities residents. The Trustees recognise this risk and are working with the Life Communities Chief Executive Officer and the School's Principal to manage and, if possible, reduce this risk over time.

In the light of the COVID-19 pandemic the Trustees continue to monitor and re-assess the charity's financial risks. The Trustees believe that neither the emergence of the COVID-19 pandemic nor its subsequent management by the UK Government materially changed the charity's financial risks in the short to medium term. Instead, as noted above, the most significant financial risk is the serious mis-match between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available. This risk was increasing well before the pandemic, and continues to increase.

Restricted Funds

The Trevethick Family very kindly raised funds for the Hatch. Although this was originally intended to part-fund new games facilities, the family has now agreed that these funds should be spent to part-fund the new bakery, which is being built in 2023/24.

Camphill Benevolent Fund

The Camphill Benevolent Fund ("CBF") is a charity whose core purpose is to offer discretionary grants to those who have served in its member charities and are suffering financial hardship. As a member charity of the CBF, TCC makes donations to the CBF from time to time. The Trustees review the level of TCC's financial support annually.

PLANS FOR FUTURE PERIODS

The charity's main objective for the coming year is to continue to fulfill its responsibilities as set out in its Memorandum of Association. The provision will continue to be delivered in a similar manner as previously.

However we welcome the challenge of continually reviewing and improving the housing, care, education and other services provided for our beneficiaries. In the past year the Trustees have continued to carry out our long-term strategy review, to help the charity plan service provision over the next 3-10 years. This review is being carried out in partnership with residents, families, Local Authorities and other stakeholders.

We are carrying out our strategic review separately for the School and the Life Communities, considering the results for the overall charity after the completion of these separate strategy reviews.

The Life Communities Group and the Trustees have completed the first stage of the review for the Life Communities. They have concluded that the needs of all the residents can best be met by selling Orchard Leigh House (the building that is closed due to subsidence) and the adjacent bakery building, and re-investing the proceeds of sale into the communities. They have also decided to provide a wider range of Workshops but from only one site (the Hatch).

For the School, following the resignation of the CEO, the Governors and the Trustees have recruited a new Principal for the School. They are working with him over the current year to address the strategic risks facing the School, including the School's inability to recruit sufficient teachers.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 30 JUNE 2023

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of Thornleigh Camphill Communities for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware
- the Trustees have taken all steps that they ought to have taken to make themselves aware of that information.

AUDITOR

The Trustees will submit a resolution to the next AGM that Burton Sweet be re-appointed under section 487(2) of the Companies Act 2006.


SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the Trustees

A Nowlan
Chair of Trustees

Dated:


13.12.2023



G Snell
Trustee and Treasurer

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2023

Independent auditor's report to the members of Thornleigh Camphill Communities Limited

Opinion

We have audited the financial statements of Thornleigh Camphill Communities Limited (the "Charity") for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 June 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2023

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with those charged with governance and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, pensions, environmental and health and safety legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and remaining alert during the audit for any indications of non-compliance.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of those charged with governance and other management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- discussing amongst the engagement team the risks of fraud;
- gaining an understanding of the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- testing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigating the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.


THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2023

Use of our report

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


Joshua Kingston ACA (Senior Statutory Auditor)
For and on behalf of Burton Sweet Limited
Statutory Auditor
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 13/12/2023

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	2	11,173	-	11,173	15,917
Charitable activities	3	6,066,516	-	6,066,516	6,723,777
Other trading activities	4	6,845	-	6,845	4,108
Investments	5	15,650	-	15,650	835
Other income		2,621	-	2,621	-
Total income		6,102,805	-	6,102,805	6,744,637
Expenditure on:					
Raising funds	6	21,410	-	21,410	15,651
Charitable activities	7	6,658,354	-	6,658,354	6,558,630
Total expenditure		6,679,764	-	6,679,764	6,574,281
Net income/(expenditure) for the year and net movement in funds	10	(576,959)	-	(576,959)	170,356
Reconciliation of funds					
Total funds brought forward	21	4,931,414	8,925	4,940,339	4,769,983
Total funds carried forward	21	4,354,455	8,925	4,363,380	4,940,339

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 13 for the fund-accounting comparative figures
The notes on pages 16 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

BALANCE SHEET

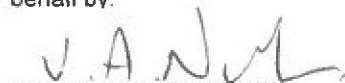
AS AT 30 JUNE 2023

Company registration number: 00497029

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	2,639,999	2,654,749
Current assets			
Stock	15	1,000	1,000
Debtors	16	726,324	541,750
Cash at bank and in hand		1,962,616	2,893,924
		<u>2,689,940</u>	<u>3,436,674</u>
Creditors : amounts falling due within one year	17	<u>(966,559)</u>	<u>(1,151,084)</u>
Net current assets		1,723,381	2,285,590
Total asset less current liabilities		4,363,380	4,940,339
Net assets		<u><u>4,363,380</u></u>	<u><u>4,940,339</u></u>
FUNDS			
Unrestricted funds			
General funds	22	1,714,456	2,276,665
Fixed asset designated fund	22	2,639,999	2,654,749
Restricted funds	22	8,925	8,925
Total funds		<u><u>4,363,380</u></u>	<u><u>4,940,339</u></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS102).

These financial statements were approved by the Trustees on 13.12.2023 and are signed on their behalf by:



Anthony Nowlan
Chair of Trustees

The notes on pages 16 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF CASH FLOWS

YEAR ENDED 30 JUNE 2023

	Note	2023 £	2022 £
Net cash inflow from operating activities	19	(762,104)	131,782
Non-operational cash flows:			
Investing activities			
Proceeds from the sale of tangible fixed assets		950	-
Payments for tangible fixed assets		(185,804)	(168,562)
Investment income		15,650	835
		<u>(169,204)</u>	<u>(167,727)</u>
Net cash outflow for the year		<u><u>(931,308)</u></u>	<u><u>(35,945)</u></u>

Cash flow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice this restriction has not had any effect on group cash flows for the year.

The notes on pages 16 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined by FRS102.

The Trustees consider that the charity is a going concern and that there are no material uncertainties related to events or conditions that cast significant doubt on the Charity's ability to continue as a going concern. The Trustees have come to this conclusion by considering:

- The reserves and cash reserves that the charity has at the signing date;
- The budgets and forecasts for both Life Communities and for Sheiling School sites after the signing date;
- The skill and experience of staff and Trustees to operate effectively for our beneficiaries.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Local authority funding received in the form of a service level agreement is recognised as charitable activity income as the terms of service are met.

Legacies are included on a receivable basis where the exact amount and certainty of receipt are known.

Investment income is included on a receivable basis.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds are those costs incurred in seeking donations and raising awareness of the charity's activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

1 Accounting policies (*continued*)

Tangible fixed assets and depreciation

Fixed assets are stated at cost and capital purchases of £1,000 or greater are capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Freehold Property - Over 50 years
Fixtures & Fittings - Over 10 years
Fixtures & Fittings; Electrical wiring - Over 25 years
Computer equipment - Over 3 - 10 years
Vehicles, plant & machinery - Over 4 years

Debtors

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

Cash and cash equivalents

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.

Creditors

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

Stock

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 21 of the financial statements.

Pension costs and other post-retirement benefits

The charity operates defined contribution stakeholder schemes in respect of employees and co-workers. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the fund.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

2 Income from: donations

Current year	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Donations and grants	11,173	-	11,173	15,917
	<u>11,173</u>	<u>-</u>	<u>11,173</u>	<u>15,917</u>

All income from donations in the 2022 year was unrestricted in nature.

3 Income from: charitable activities

Current year	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Life Communities	2,922,876	-	2,922,876
School	3,143,640	-	3,143,640
	<u>6,066,516</u>	<u>-</u>	<u>6,066,516</u>

Prior year	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Life Communities	2,907,934	48,718	2,956,652
School	3,765,141	1,984	3,767,125
	<u>6,673,075</u>	<u>50,702</u>	<u>6,723,777</u>

4 Income from: other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fundraising events	6,845	-	6,845	4,108
	<u>6,845</u>	<u>-</u>	<u>6,845</u>	<u>4,108</u>

All income from other trading activities in the 2022 year was unrestricted in nature.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

5 Income from: investments

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Bank interest receivable	15,650	-	15,650	835
	<u>15,650</u>	<u>-</u>	<u>15,650</u>	<u>835</u>

All investment income in the 2022 year was unrestricted in nature.

6 Expenditure on raising funds

Current year	Activity costs	Admin and management costs Note 8	Total funds 2023
	£	£	£
Advertising and publicity	16,591	4,819	21,410
	<u>16,591</u>	<u>4,819</u>	<u>21,410</u>

Prior year	Activity costs	Admin and management costs Note 8	Total funds 2022
	£	£	£
Advertising and publicity	12,480	3,171	15,651
	<u>12,480</u>	<u>3,171</u>	<u>15,651</u>

7 Expenditure on charitable activities

Current year	Grant funded activities	Direct activity costs	Admin and management costs Note 8	Total funds 2023
	£	£	£	£
Life Communities	-	2,319,566	855,099	3,174,665
School	-	2,515,657	908,032	3,423,689
Camphill Benevolent Fund	60,000	-	-	60,000
	<u>60,000</u>	<u>4,835,223</u>	<u>1,763,131</u>	<u>6,658,354</u>

The Camphill Benevolent Fund is a registered charity, please see the Trustees' Report for more details.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

7 Expenditure on charitable activities (continued)

Prior year	Grant funded activities £	Direct activity costs £	Admin and management costs Note 8 £	Total funds 2022 £
Life Communities	-	2,243,774	780,822	3,024,596
School	-	2,716,465	757,569	3,474,034
Camphill Benevolent Fund	60,000	-	-	60,000
	60,000	4,960,239	1,538,391	6,558,630

8 Costs of administration and management

Administration and management costs are incurred in support of the activities undertaken. Such costs have been allocated directly to the activity to which they relate. A proportion of staff costs and office costs have been allocated to the cost of raising funds in proportion to direct costs. Governance costs have been allocated on a percentage basis between the charitable activities.

Administration and management costs, included in the above, are as follows:

Current year		Charitable activities			
	Note	Life Communities £	School £	Raising funds £	Total funds £
Staff costs		558,960	454,833	3,479	1,017,272
Motor expenses		34,222	15,040	-	49,262
Premises costs		90,188	194,485	-	284,673
Office costs		156,912	233,796	1,340	392,048
Governance	9	14,817	9,878	-	24,695
Total 2023		855,099	908,032	4,819	1,767,950
Prior year		Charitable activities			
	Note	Life Communities £	School £	Raising funds £	Total funds £
Staff costs		495,154	422,414	2,309	919,877
Motor expenses		32,558	15,921	-	48,479
Premises costs		65,437	141,410	-	206,847
Office costs		173,952	168,677	862	343,491
Governance	9	13,721	9,147	-	22,868
Total 2022		780,822	757,569	3,171	1,541,562

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

9 Governance costs

	Total funds 2023	Total funds 2022
	£	£
Audit fees	15,704	13,556
Accountancy and other fees	4,049	4,204
Trustee indemnity insurance	2,520	2,520
Trustees travel and meeting costs	2,422	2,588
	<u>24,695</u>	<u>22,868</u>

10 Net income/(expenditure) for the year

This is stated after charging:	2023	2022
	£	£
Depreciation	200,554	193,687
Auditor's remuneration - for audit services	15,704	13,556
- for accounts preparation and other services	4,049	4,204
Reimbursement of Trustees' travel expenses and meeting costs	3,261	-

One trustee (2022: nil) was reimbursed expenses as above during the year.

11 Staff costs and numbers

The aggregate payroll costs were:	2023	2022
	£	£
Wages & salaries	4,190,362	4,259,922
Social security costs	363,376	349,290
Pension contributions	97,681	94,680
	<u>4,651,419</u>	<u>4,703,892</u>

Particulars of employees:

Two employees received benefits (excluding employer's national insurance contributions and employer pension costs) of between £60,000 and £70,000 (2022: two).

One employee received benefits (excluding employer's national insurance contributions and employer pension costs) of between £70,000 and £80,000 (2022: nil).

Employment benefits (inclusive of employer's national insurance contributions and employer pension costs) received by key management personnel and the spouses of key management personnel in the year totalled £225,406 (2022: £210,424).

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	2023	2022
	No.	No.
Life Communities	123	112
School	97	112
	<u>220</u>	<u>224</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

12 Taxation

No provision is made for corporation tax, as the charity is able to claim full statutory exemption subject to the proper application of all its charitable resources.

13 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:			
Donations	15,917	-	15,917
Charitable activities	6,673,075	50,702	6,723,777
Other trading activities	4,108	-	4,108
Investments	835	-	835
Total income	6,693,935	50,702	6,744,637
Expenditure on:			
Raising funds	15,651	-	15,651
Charitable activities	6,507,928	50,702	6,558,630
Total expenditure	6,523,579	50,702	6,574,281
Net income/(expenditure) and net movement in funds	170,356	-	170,356
Reconciliation of funds			
Total funds brought forward	4,761,058	8,925	4,769,983
Total funds carried forward	4,931,414	8,925	4,940,339

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

14 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Computer equipment £	Vehicles, plant & machinery £	Total £
Cost					
At 1 July 2022	5,071,629	840,444	102,411	231,613	6,246,097
Additions	-	147,307	22,622	15,875	185,804
Disposals	-	-	-	(18,400)	(18,400)
At 30 June 2023	<u>5,071,629</u>	<u>987,751</u>	<u>125,033</u>	<u>229,088</u>	<u>6,413,501</u>
Depreciation					
At 1 July 2022	2,956,396	390,045	50,032	194,875	3,591,348
Charge for the year	83,276	86,447	13,881	16,950	200,554
Disposals	-	-	-	(18,400)	(18,400)
At 30 June 2023	<u>3,039,672</u>	<u>476,492</u>	<u>63,913</u>	<u>193,425</u>	<u>3,773,502</u>
Net book value					
At 30 June 2023	<u>2,031,957</u>	<u>511,259</u>	<u>61,120</u>	<u>35,663</u>	<u>2,639,999</u>
At 30 June 2022	<u>2,115,233</u>	<u>450,399</u>	<u>52,379</u>	<u>36,738</u>	<u>2,654,749</u>

15 Stock

	2023 £	2022 £
Stock	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

16 Debtors

	2023 £	2022 £
Trade debtors	550,029	327,584
Other debtors	4,570	5,820
Prepayments and accrued income	171,725	208,346
	<u>726,324</u>	<u>541,750</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	160,993	196,379
PAYE and social security	50,281	91,390
Other creditors	56,250	83,156
Accruals and deferred income	699,035	780,159
	<u>966,559</u>	<u>1,151,084</u>

Income related to future periods is deferred until the service is provided.

Deferred income from local authority funding, relating to the charity's core charitable activities, is represented as follows:

	2023	2022
	£	£
Deferred income balance at start of period	600,053	605,067
Amount released to income earned from charitable activities	(600,053)	(605,067)
Amount deferred in the period	538,071	600,053
Deferred income balance at end of period	<u>538,071</u>	<u>600,053</u>

18 Operating lease commitments

At 30 June the charitable company had total minimum lease commitments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Due in:		
Less than 1 year	8,437	7,964
Between 2 and 5 years	23,357	12,330
	<u>23,357</u>	<u>12,330</u>

19 Reconciliation of net movement in funds to net cash inflow from operating activities

	2023	2022
	£	£
Statement of Financial Activities: Net movement in funds	(576,959)	170,356
Profit on the disposal of tangible fixed assets	(950)	-
Investment income	(15,650)	(835)
Depreciation	200,554	193,687
(Decrease)/increase in creditors: current liabilities	(184,525)	(22,442)
Decrease/ (increase) in debtors	(184,574)	(208,984)
Net cash inflow from operating activities	<u>(762,104)</u>	<u>131,782</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

20 Analysis of changes in cash during the year

	2023	2022	Change
	£	£	£
Cash at bank and in hand	1,962,616	2,893,924	(931,308)
	2022	2021	Change
	£	£	£
Cash at bank and in hand	2,893,924	2,929,869	(35,945)

21 Movement in funds

For the year to 30 June 2023

	At 1 Jul 2022	Income	Expenditure	Transfers	At 30 Jun 2023
	£	£	£	£	£
Restricted funds					
Bakery fund	8,925	-	-	-	8,925
	<u>8,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,925</u>
Unrestricted funds					
Fixed asset designated fund	2,654,749	-	(200,554)	185,804	2,639,999
General funds	2,276,665	6,102,805	(6,479,210)	(185,804)	1,714,456
	<u>4,931,414</u>	<u>6,102,805</u>	<u>(6,679,764)</u>	<u>-</u>	<u>4,354,455</u>
Total funds	<u>4,940,339</u>	<u>6,102,805</u>	<u>(6,679,764)</u>	<u>-</u>	<u>4,363,380</u>

For the year to 30 June 2022

	At 1 Jul 2021	Income	Expenditure	Transfers	At 30 Jun 2022
	£	£	£	£	£
Restricted funds					
Games room	8,925	-	-	-	8,925
COVID -19 control fund	-	25,890	(25,890)	-	-
Workforce recruitment and retention fund	-	24,812	(24,812)	-	-
	<u>8,925</u>	<u>50,702</u>	<u>(50,702)</u>	<u>-</u>	<u>8,925</u>
Unrestricted funds					
Fixed asset designated fund	2,679,874	-	(193,687)	168,562	2,654,749
General funds	2,081,184	6,693,935	(6,329,892)	(168,562)	2,276,665
	<u>4,761,058</u>	<u>6,693,935</u>	<u>(6,523,579)</u>	<u>-</u>	<u>4,931,414</u>
Total funds	<u>4,769,983</u>	<u>6,744,637</u>	<u>(6,574,281)</u>	<u>-</u>	<u>4,940,339</u>

COVID -19 control fund - The purpose of the grant was to provide support to social care providers with additional funding to reduce the rate of Covid-19 transmissions within care settings.

Workforce recruitment and retention fund - The purpose of the grant was to provide support to social care providers with additional funding to aid with adult social care workforce capacity pressures.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

21 Movement in funds (*continued*)

Bakery Fund (formerly known as 'Games room') - Historically in response to the "Planning the Future" consultation with The Hatch residents, the Trevethick Family very kindly raised funds for the development of a "games room" at The Hatch. The Trustees planned to utilise these restricted funds at a point when the Main Hall is extended by incorporating new games facilities. During the financial year Trevethick Family agreed that the funds originally donated towards the "games room" can be spent towards building costs of The Hatch bakery.

The net book value of fixed assets is shown in a separate designated fund. Transfers between this and general funds represent fixed asset additions and disposals.

22 Analysis of net assets between funds

As at 30 June 2023	Tangible fixed assets £	Net current assets £	Total 2023 £
Restricted funds	-	8,925	8,925
Unrestricted funds			
Fixed asset designated fund	2,639,999	-	2,639,999
General funds	-	1,714,456	1,714,456
	<u>2,639,999</u>	<u>1,723,381</u>	<u>4,363,380</u>
As at 30 June 2022			
Restricted funds	-	8,925	8,925
Unrestricted funds			
Fixed asset designated fund	2,654,749	-	2,654,749
General funds	-	2,276,665	2,276,665
	<u>2,654,749</u>	<u>2,285,590</u>	<u>4,940,339</u>

23 Related party disclosures

HARC Housing Association Limited is a related party of the charity as the board of HARC has a majority of individuals that are also Trustees of Thornleigh Camphill Communities Limited.

In the year, invoices were raised by HARC charging Thornleigh Camphill Communities Limited totalling £47,785 (2022: £44,712) and recharges received from HARC totalling £5,096 (2022: £Nil). Of this notes amounts, Nil (2022: £11,178) was still payable at the year end and £1,482 (2022: £Nil) was still in receivables at the year end.

During the year the charity had a service occupancy agreement with each of C Bradshaw and N Sialelli, the Chief Executive Officers who comprise part of the key management personnel of the charity. The total rent charged in the year was £15,200 (2022: £15,200) and £Nil (2022: £Nil) was outstanding at the year-end.

24 Company limited by guarantee

The company is limited by guarantee. Members guarantee to contribute up to £1 each in the event of the winding up of the company.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

England & Wales - Charity number 307104

Accounts

Company Registration Number: 00497029
Charity Number: 307104



THORNLEIGH CAMPHILL COMMUNITIES LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

30 JUNE 2022

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

CONTENTS	PAGE
Reference & Administrative Information	1
Report of the Board of Trustees	2 - 9
Independent auditor's report	10 - 13
Statement of financial activities (incorporating the income and expenditure account)	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 27

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 30 JUNE 2022

Registered charity name	Thornleigh Camphill Communities Limited
Charity number	307104 – Registered on 15 June 1951, amended 16 March 2007
Company registration number	00497029 – Incorporated on 29 June 1951, amended 7 June 2004
Registered office	Thornbury Park Park Road Thornbury Bristol BS35 1HP
Trustees	A Nowlan - Chair I Bailey S Compson (on sabbatical from 1 July 2022) P Glover G Snell J Southcombe
Chief Executive Officers	N Sialelli and C Bradshaw
Auditors	Burton Sweet Limited The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers	National Westminster Bank plc PO Box 1081 16 The Plain Thornbury Bristol BS35 2NU

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

OBJECTIVES AND ACTIVITIES

The Board of Trustees present their report and the financial statements for the year ended 30 June 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (FRS102).

Objects

Its Memorandum of Association defines the objects of Thornleigh Camphill Communities Limited ("TCC" or "the charity") as follows:

"The charity's objects are, for the public benefit, to (1) relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner (as summarised in the Appendix to this Memorandum), particularly (without limitation) by the establishment and maintenance of communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support, and (2) to advance education and promote health, particularly through promoting research (making the useful results publicly available)."

The Appendix referred to articulates the principles formulated by the Austrian philosopher, Dr Rudolf Steiner, about many aspects of daily life including social life, economic life, agriculture, horticulture, art, medicine, finance and religion.

Aims

TCC aims to do this by the establishment and maintenance of communities where the beneficiaries live, learn and work in the community with those providing the support. The charity endeavours to provide a wide range of services to pupils and adults with special needs where the individuality of each person can be fully expressed.

Strategy to achieve objects

TCC's main objectives for the year remained to continue to provide support, care and education to both pupils and residents. The charity continues to plan ahead to ensure that the changing needs of those it supports can be met in the future.

Public Benefit

The Trustees have considered the guidance issued by the Charities Commission regarding Public Benefit and are satisfied that the objects and activities of the charity are for the public benefit, in the areas of relieving sickness, promoting good health, providing care to and advancing the education and training of people with a disability. This can be evidenced by the continued high number of referrals from Local Authorities and families.

Relationships with other charitable and non-charitable organisations

One property at the Hatch and one property at Orchard Leigh are owned by HARC Housing Association Limited ("HARC"). TCC has had a longstanding contractual relationship with HARC whereby the two companies jointly manage these two properties. HARC's activities relate solely to these two properties. Three TCC Trustees (P Glover, A Nowlan and G Snell) are Trustees of HARC; there is one other independent Trustee of HARC.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

Apart from its relationship with HARC, TCC is autonomous with regards to day to day operations and all financial matters. However, it benefits from the membership of and/or a close working association with many associations of charitable bodies, regulators, and central and local governmental departments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TCC is a company limited by guarantee, not having share capital and is registered as a charity under the Charities Act. In the event of this company being wound up members are required to contribute an amount not exceeding £1. The company is governed by its Memorandum and Articles of Association.

Organisational structure

TCC is a member of the Association of Camphill Communities, sharing its inspiration with the Camphill Movement which has links to over one hundred centres worldwide, all caring for children or adults with additional support or mental health needs. The Movement was founded in 1940 by Dr Karl Konig, an Austrian paediatrician, who with his co-founders developed a mutually-supportive model for community life based on the principles of the late Dr Rudolf Steiner's (1861–1925) philosophy called Anthroposophy.

Based on this philosophy, the charity supports individuals (regardless of their background, identity or circumstances) in all aspects of their life including physical health, spiritual and emotional wellbeing, and education. In providing community life the individual needs are mutually respected within a therapeutic environment.

The charity's communities comprise a residential and day special school (Sheiling School) and two adult communities (The Hatch and Orchard Leigh).

Governance

The Trustees are legally responsible for the governance and control of TCC. The Board of Trustees ("the Board") met four times in the year and the Annual General Meeting ("AGM") was held in December. Once the COVID-19 restrictions were eased the Trustees reverted to face-to-face Board meetings during the year, as well as continuing to maintain a high level of regular contact with each other and with the charity's CEOs. Trustees have also attended specific meetings as mandated by the Board in order to represent trustee interests in appropriate forums.

There are two permanent sub-groups which report into the Board.

- The School Governors, who have certain delegated powers for the governance of the School.
- The Life Communities Group, which has certain delegated powers for the governance of both The Hatch and Orchard Leigh.

Appropriate terms of reference for both groups are in place. Other temporary working groups are set up from time to time.

The day-to-day management of the activities of the charity are delegated to two Chief Executive Officers ("CEOs") who are assisted by specialised management teams. The two CEOs are the charity's key management personnel. The remuneration of the School/Life Communities CEO is set by reference to the remuneration of chief executive officers working in comparable roles within other specialist schools/other life communities respectively.

THORNLEIGH CAMPBILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

Trustees are drawn from members of the local community, past and present parents, professionals with specialist knowledge, and people working in anthroposophical and other establishments with similar aims and objectives to TCC. They are selected on the basis of their range of skills and experiences, appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the Board put themselves forward for re-election at each AGM in rotation. All Trustees are members of the charity. No Trustee has any beneficial interest in the charity.

The CEO of the School is a Governor. Other Governors are recruited in the same way as Trustees. Some Governors are appointed by the Trustees, and others by the Governors, as set out in the Governors' Terms of Reference.

The CEO for the Life Communities is a member of the Life Communities Group. The Group also includes senior members of staff and representative beneficiaries. Other members are recruited in the same way as Trustees. Some members are appointed by the Trustees, and others by the Group, as set out in the Life Communities Group Terms of Reference. The Group's decision-making powers are held by the members appointed by the Trustees.

An induction pack, including a role description, is given to each Trustee, Governor or member of the Life Communities Group on appointment for the purposes of induction and training. During the year membership of the Life Communities Group was extended, and new members were given appropriate training. Because there were no new Trustees or Governors, during the year there were only a limited number of online training sessions for Trustees and Governors on specific topics related to the work of the charity.

Fundraising

The charity's normal fundraising is limited to small-scale events for families, friends and the local communities held at the Sheiling School, the Hatch and Orchard Leigh. However these events did not take place during the year due to COVID-19 restrictions. The charity's policy on fundraising is that it does not currently solicit funds from members of the general public, nor use professional fundraisers. The charity has received no complaints about its fundraising activities.

Risk Review

The Trustees have overall responsibility for assessing the risks faced by the charity and its residents, pupils, staff and volunteers and they have assessed the major risks to which these parties are exposed. The Trustees are satisfied that systems are in place to mitigate exposure to these risks. They maintain a Risk Register identifying various risks set against control and mitigation procedures.

Currently the main risks for the charity relate to the levels of public funding available from local authorities for residents and pupils, and the risk of a deterioration in rating received from the Care Quality Commission ("CQC") or the Office for Standards in Education ("Ofsted") inspections, notwithstanding the charity's aim to continue to provide high quality care and education services.

Related to the first of these major risks, the Trustees also consider that the risk associated with the recruitment and retention of staff for both the School and the Life Communities remains high. There is a serious mismatch between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available.

These, and other risks, are managed by the charity using a variety of controls. The key controls include but are not limited to:

- Annual reviews of support plans for all residents and pupils;
- Careful assessments of possible new residents and pupils;

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

- Maintenance of an appropriate balance between the numbers of residents and pupils and staffing levels;
- The supervision and motivation of all staff;
- Management accounting and reporting against agreed budgets;
- Organisational structure, with terms of reference for all sub-groups, and job roles defined;
- Formal agendas and minutes for all Board, sub-group, and management meetings;
- Formal detailed policies and procedures;
- Vetting procedures as required by law for the protection of vulnerable people;
- Regular monitoring visits made by Trustees and Governors.

ACHIEVEMENTS AND PERFORMANCE

A heartfelt thank you is extended to those who have helped us to sustain the charity, especially during the difficult period since the COVID-19 pandemic significantly affected all our lives. In particular we thank all residents, pupils, staff, volunteers, families and friends, together with the therapists, activity providers, training providers and local businesses who have helped us.

Sheiling School

The School provides a therapeutic learning environment in which children and young people with moderate to severe learning difficulties make progress, are helped to overcome their particular difficulties, and experience the joy of achievement. Situated in a beautiful and peaceful estate in Thornbury near Bristol, the School and residential setting offer opportunities for children to achieve positive outcomes in an environment designed to meet their educational, emotional, social and spiritual needs. The School is registered with the Department for Education ("DFE") and is inspected by Ofsted. The residential provision of the School is also registered with Ofsted as a Children's Home.

The School's main achievement has been the continued development of all pupils, even those who first came to the School exhibiting the most challenging behaviours. This progress is measured using a whole school assessment framework which is applied to each pupil, to monitor individual progress in education, social skills, independence and staying safe. The pupils and staff have benefited significantly from the School remaining open for the vast majority of the two years since June 2020, as evidenced by the whole school assessment framework and the high level of overall pupil attendance.

Other achievements against short-term objectives include:

- the introduction of a structured teacher training program (the Sheiling School Teaching Diploma Course), enabling teachers to obtain a teaching qualification of direct relevance to their roles at Sheiling School;
- the introduction of a structured job rotation and training program for Learning Support Assistants;
- an overall effectiveness rating of "good" following Ofsted's most recent inspection of the School in March 2020;

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

- an overall rating of “good”, including for the experiences and progress of children and young people, following Ofsted’s most recent inspection of the children’s home in August 2022;
- partially solving the School’s retention and recruitment difficulties through a major review of reward for all education and care staff.

However it has not been possible to continue to increase the number of pupils in the School, due to the continuing high number of staff vacancies. With recruitment being so difficult, in order to maintain a high quality of education and the successful development of all pupils it was found to be necessary to close the School to new pupils from January to July 2022.

The Life Communities – The Hatch and Orchard Leigh

The Hatch and Orchard Leigh provide supported living services and day placement opportunities to adults with additional support needs. The Hatch and Orchard Leigh are registered with and inspected by the CQC as Supported Living Services providing the regulated activity of personal care. The Hatch is situated in the town of Thornbury and Orchard Leigh in Eastington, Stroud. Due to their locations both communities are able to offer the convenience of town life along with a tranquil, therapeutic, rural environment where people can interact independently within a supportive community setting.

The Life Communities main achievement has been the continued provision of homes, supported living, and day placement activities for residents, all within the supportive and enabling environment provided by the two Camphill Communities.

Other achievements against short term objectives include:

- during the pandemic CQC has limited its inspections to providers it considers to be at risk. Their inspections have not included the Hatch or Orchard Leigh. In the meantime the Hatch retains its rating of “good” following CQC’s inspection in July 2019 and Orchard Leigh retains its rating of “good” following CQC’s inspection in September 2018 (both with extremely complimentary reports). CQC has also maintained informal telephone contact to provide support to the Life Communities during the pandemic;
- maintaining the continued high quality of support, cultural life, and spiritual life for our residents, commensurate with our target of achieving ratings of “good” or “outstanding” when CQC inspections resume;
- maintaining a high quality of accommodation for residents by re-commencing our full programme of property maintenance and renovation, which was partially deferred during the COVID-19 restrictions;
- after the ending of most COVID-19 restrictions, re-commencing all of our Workshops for residents and for those visiting from outside our communities;
- evolving the governance of the Life Communities in such a way that the two communities’ residents are now more directly involved.

The Hatch and Orchard Leigh have remained and remain open for all members, both residents and non-resident staff, continuing to provide a COVID-19 secure living and working environment. During the pandemic both communities have worked dynamically to use their assets for the benefit of their beneficiaries, with ongoing provision of meaningful and fulfilling activities, whilst following national guidance in addition to that from the Department of Health and Social Care, Public Health England and Local Authorities.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

During the year a major building at Orchard Leigh was closed due to subsidence, with the residents and staff affected being successfully relocated to other buildings in the community. The Life Communities Group and the Trustees will complete their review of the Life Communities strategy during the coming year; as part of this they will determine whether this building should be repaired or demolished and replaced.

FINANCIAL REVIEW AND RESERVES POLICY

The charity made a surplus of £170,356 in 2021/22, compared with a surplus of £178,071 in 2020/21. The Life Communities made a small deficit in 2021/22 compared with a small surplus in 2020/21. The School made a higher surplus than in 2020/21.

The charity's unrestricted funds are almost entirely represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. Included within unrestricted funds of £4,931,414 are designated reserves of £2,654,749 relating to the net book value of these premises and other fixed assets.

The unrestricted, free reserves of the charity were £2,276,665 at the year-end. This represented 34.6% of the charity's annual expenditure. The Trustees aim is to continue to maintain a low level of financial risk. In particular it is the charity's aim to maintain its free reserves at between 25% and 50% of operating expenditure, which amounts to between £1,643,570 and £3,287,141.

In setting this target for free reserves the Trustees considered in particular the nature of the Charity's responsibilities to its beneficiaries. For example, the charity provides homes and support to highly vulnerable individuals – and this is in principle lifelong. In addition the social care sector nationally is facing unprecedented challenges. Similar pressures and risks are present in the education sector. The Trustees concluded that the charity must be able to sustain operations for at least three to six months in the event of a major disruption in income or expenses.

The charity's principal sources of funds are fees paid by Local Authorities in respect of School pupils and Life Communities residents, and rent received from Life Communities residents which is mostly met from their Housing Benefit. The other principal financial risk for the charity is the possibility of further reductions in the rates of Local Authorities' financial support for School pupils and/or Life Communities residents. The Trustees recognise this risk and are working with the CEOs to manage and, if possible, reduce this risk over time.

In the light of the COVID-19 pandemic the Trustees continue to monitor and re-assess the charity's financial risks. The Trustees believe that neither the emergence of the COVID-19 pandemic nor its subsequent management by the UK Government materially changed the charity's financial risks in the short to medium term. Instead, as noted above, the most significant financial risk is the serious mis-match between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available. This risk was increasing well before the pandemic, and continues to increase.

Games Room

In response to the "Planning the Future" consultation with the Hatch residents, the Trevethick Family very kindly raised funds for the development of a "games room" at the Hatch. The Trustees plan to incorporate new games facilities when the Main Hall is extended.

Camphill Benevolent Fund

The Camphill Benevolent Fund ("CBF") is a charity whose core purpose is to offer discretionary grants to those who have served in its member charities and are suffering financial hardship. As a member charity of the CBF, TCC pays contributions to the CBF from time to time. The Trustees review the level of TCC's financial support annually.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

PLANS FOR FUTURE PERIODS

The charity's main objective for the coming year is to continue to fulfill its responsibilities as set out in its Memorandum of Association. The provision will continue to be delivered in a similar manner as previously.

However we welcome the challenge of continually reviewing and improving the housing, care, education and other services provided for our beneficiaries. In the past year the Trustees have commenced preparations for our long-term strategy review, to help the charity plan service provision over the next 3-10 years. This review is being carried out in partnership with residents, pupils, families, Local Authorities and other stakeholders. However in the light of the COVID-19 pandemic, and the resulting uncertainties regarding the future environment and funding for schools and life communities, this strategy review is being undertaken cautiously. In the short-term the Trustees overriding priority is to enable the beneficiaries, staff and the charity to continue to thrive through the pandemic.

We are carrying out our strategic review separately for the School and the Life Communities, considering the results for the overall charity after the completion of these separate strategy reviews.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of Thornleigh Camphill Communities for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware
- the Trustees have taken all steps that they ought to have taken to make themselves aware of that information.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

AUDITOR

The Trustees will submit a resolution to the next AGM that Burton Sweet be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the Trustees

A Nowlan
Chair of Trustees

G Snell
Trustee and Treasurer

Dated:

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

Opinion

We have audited the financial statements of Thornleigh Camphill Communities Limited (the "Charity") for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 June 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charity's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2022

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/apb/scope/private.cfm This description forms part of our auditor's report.

Joshua Kingston ACA (Senior Statutory Auditor)

For and on behalf of Burton Sweet Limited

Statutory Auditor

The Clock Tower

5 Farleigh Court

Old Weston Road

Flax Bourton

Bristol BS48 1UR

Date:

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	2	15,917	-	15,917	15,988
Charitable activities	3	6,673,075	50,702	6,723,777	6,618,327
Other trading activities	4	4,108	-	4,108	1,263
Investments	5	835	-	835	232
Other income		-	-	-	495
Total income		6,693,935	50,702	6,744,637	6,636,305
Expenditure on:					
Raising funds	6	15,651	-	15,651	10,227
Charitable activities	7	6,507,928	50,702	6,558,630	6,448,007
Total expenditure		6,523,579	50,702	6,574,281	6,458,234
Net income/(expenditure) for the year and net movement in funds	10	170,356	-	170,356	178,071
Reconciliation of funds					
Total funds brought forward	21	4,761,058	8,925	4,769,983	4,591,912
Total funds carried forward	21	4,931,414	8,925	4,940,339	4,769,983

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 13 for the fund-accounting comparative figures
The notes on pages 17 to 27 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

BALANCE SHEET

AS AT 30 JUNE 2022

Company registration number: 00497029

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	2,654,749	2,679,874
Current assets			
Stock	15	1,000	1,000
Debtors	16	541,750	332,766
Cash at bank and in hand		2,893,924	2,929,869
		<u>3,436,674</u>	<u>3,263,635</u>
Creditors : amounts falling due within one year	17	<u>(1,151,084)</u>	<u>(1,173,526)</u>
Net current assets		2,285,590	2,090,109
Total asset less current liabilities		4,940,339	4,769,983
Net assets		<u><u>4,940,339</u></u>	<u><u>4,769,983</u></u>
FUNDS			
Unrestricted funds			
General funds	22	2,276,665	2,081,184
Fixed asset designated fund	22	2,654,749	2,679,874
Restricted funds	22	8,925	8,925
Total funds		<u><u>4,940,339</u></u>	<u><u>4,769,983</u></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS102).

These financial statements were approved by the Trustees on and are signed on their behalf by:

.....
Anthony Nowlan
Chair of Trustees

The notes on pages 17 to 27 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF CASH FLOWS

YEAR ENDED 30 JUNE 2022

	Note	2022 £	2021 £
Net cash inflow from operating activities	19	131,782	800,230
Non-operational cash flows:			
Investing activities			
Proceeds from the sale of tangible fixed assets		-	495
Payments for tangible fixed assets		(168,562)	(145,290)
Investment income		835	232
Net cash inflow for the year		<u>(35,945)</u>	<u>655,667</u>

Cash flow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice this restriction has not had any effect on group cash flows for the year.

The notes on pages 17 to 27 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) or Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined by FRS102.

In the opinion of the Trustees there are no material uncertainties affecting the ability of the charity to continue as a going concern. This has been considered in the context of the Covid-19 pandemic and the national cost of living crisis and its effect on the Charity and the wider sector, please read the Trustees' Report for more details.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where the exact amount and certainty of receipt are known.

Investment income is included on a receivable basis.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds are those costs incurred in seeking donations and raising awareness of the charity's activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

1 Accounting policies (*continued*)

Tangible fixed assets and depreciation

Fixed assets are stated at cost and capital purchases of £1,000 or greater are capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Freehold Property - Over 50 years

Fixtures & Fittings - Over 10 years

Fixtures & Fittings; Electrical wiring - Over 25 years

Computer equipment - Over 3 - 10 years

Vehicles, plant & machinery - Over 4 years

Debtors

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

Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash and cash equivalents

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.

Creditors

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

Stock

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 21 of the financial statements.

Pension costs and other post-retirement benefits

The charity operates defined contribution stakeholder schemes in respect of employees and co-workers. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the fund.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

2 Donations

Current year	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Donations and grants	15,917	-	15,917	15,988
	<u>15,917</u>	<u>-</u>	<u>15,917</u>	<u>15,988</u>

Prior year	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Donations and grants	14,988	1,000	15,988
	<u>14,988</u>	<u>1,000</u>	<u>15,988</u>

3 Income from charitable activities

Current year	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Life Communities	2,907,934	48,718	2,956,652	2,868,135
School	3,765,141	1,984	3,767,125	3,750,192
	<u>6,673,075</u>	<u>50,702</u>	<u>6,723,777</u>	<u>6,618,327</u>

Prior year	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Life Communities	2,759,574	108,561	2,868,135
School	3,723,842	26,350	3,750,192
	<u>6,483,416</u>	<u>134,911</u>	<u>6,618,327</u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Fundraising events	4,108	-	4,108	1,263
	<u>4,108</u>	<u>-</u>	<u>4,108</u>	<u>1,263</u>

All income from other trading activities in the 2021 year was unrestricted in nature.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

5 Investment income

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	835	-	835	232
	<u>835</u>	<u>-</u>	<u>835</u>	<u>232</u>

All investment income in the 2021 year was unrestricted in nature.

6 Expenditure on raising funds

Current year	Activity costs £	Admin and management costs Note 8 £	Total funds 2022 £
Advertising and publicity	12,480	3,171	15,651
	<u>12,480</u>	<u>3,171</u>	<u>15,651</u>

Prior year	Activity costs £	Admin and management costs Note 8 £	Total funds 2021 £
Advertising and publicity	8,001	2,226	10,227
	<u>8,001</u>	<u>2,226</u>	<u>10,227</u>

7 Expenditure on charitable activities

Current year	Grant funded activities £	Direct activity costs £	Admin and management costs Note 8 £	Total funds 2022 £
Life Communities	-	2,243,774	780,822	3,024,596
School	-	2,716,465	757,569	3,474,034
Camphill Benevolent Fund	60,000	-	-	60,000
	<u>60,000</u>	<u>4,960,239</u>	<u>1,538,391</u>	<u>6,558,630</u>

The Camphill Benevolent Fund is a registered charity, please see the Trustees' Report for more details.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

7 Expenditure on charitable activities (continued)

Prior year	Grant	Direct	Admin and	Total funds 2021
	funded activities	activity costs	management costs Note 8	
	£	£	£	£
Life Communities	-	2,150,023	690,369	2,840,392
School	-	2,653,168	894,447	3,547,615
Camphill Benevolent Fund	60,000	-	-	60,000
	60,000	4,803,191	1,584,816	6,448,007

8 Costs of administration and management

Administration and management costs are incurred in support of the activities undertaken. Such costs have been allocated directly to the activity to which they relate. A proportion of staff costs and office costs have been allocated to the cost of raising funds in proportion to direct costs. Governance costs have been allocated on a percentage basis between the charitable activities.

Administration and management costs, included in the above, are as follows:

Current year	Note	Charitable activities			Total funds £
		Life Communities £	School £	Raising funds £	
Staff costs		495,154	422,414	2,309	919,877
Motor expenses		32,558	15,921	-	48,479
Premises costs		65,437	141,410	-	206,847
Office costs		173,952	168,677	862	343,491
Governance	9	13,721	9,147	-	22,868
Total 2022		780,822	757,569	3,171	1,541,562

Prior year	Note	Charitable activities			Total funds £
		Life Communities £	School £	Raising funds £	
Staff costs		465,670	602,628	1,780	1,070,078
Motor expenses		24,101	15,400	-	39,501
Premises costs		51,299	139,373	-	190,672
Office costs		137,889	129,440	446	267,775
Governance	9	11,410	7,606	-	19,016
Total 2021		690,369	894,447	2,226	1,587,042

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

9 Governance costs

	Total funds 2022	Total funds 2021
	£	£
Audit fees	13,556	12,983
Accountancy and other fees	4,204	3,513
Trustee indemnity insurance	2,520	2,520
Trustees travel and meeting costs	2,588	-
	<u>22,868</u>	<u>19,016</u>

10 Net income/(expenditure) for the year

This is stated after charging:	2022	2021
	£	£
Depreciation	193,687	177,640
Auditor's remuneration - for audit services	13,556	13,290
- prior year (over)/under accrual	-	(307)
- for accounts preparation and other services	4,204	3,513
Reimbursement of Trustees' travel expenses and meeting costs	-	-
	<u>-</u>	<u>-</u>

Nil trustees (2021: nil) were reimbursed expenses as above during the year.

11 Staff costs and numbers

The aggregate payroll costs were:	2022	2021
	£	£
Wages & salaries	4,259,922	4,239,252
Social security costs	349,290	324,163
Pension contributions	94,680	92,694
	<u>4,703,892</u>	<u>4,656,109</u>

Particulars of employees:

Two employees received benefits (excluding employer's national insurance contributions and employer pension costs) of between £60,000 and £70,000 (2021: two).

Employment benefits (inclusive of employer's national insurance contributions and employer pension costs) received by key management personnel and the spouses of key management personnel in the year totalled £210,424 (2021: £206,938).

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	2022	2021
	No.	No.
Life Communities	112	99
School	112	121
	<u>224</u>	<u>220</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

12 Taxation

No provision is made for corporation tax, as the charity is able to claim full statutory exemption subject to the proper application of all its charitable resources.

13 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:			
Donations	14,988	1,000	15,988
Charitable activities	6,483,416	134,911	6,618,327
Other trading activities	1,263	-	1,263
Investments	232	-	232
Other income	495	-	495
Total income	<u>6,500,394</u>	<u>135,911</u>	<u>6,636,305</u>
Expenditure on:			
Raising funds	10,227	-	10,227
Charitable activities	6,312,096	135,911	6,448,007
Total expenditure	<u>6,322,323</u>	<u>135,911</u>	<u>6,458,234</u>
Net income/(expenditure) and net movement in funds	178,071	-	178,071
Reconciliation of funds			
Total funds brought forward	4,582,987	8,925	4,591,912
Total funds carried forward	<u>4,761,058</u>	<u>8,925</u>	<u>4,769,983</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

14 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Computer equipment £	Vehicles, plant & machinery £	Total £
Cost					
At 1 July 2021	5,044,025	732,965	99,927	200,618	6,077,535
Additions	27,604	107,479	2,484	30,995	168,562
At 30 June 2022	<u>5,071,629</u>	<u>840,444</u>	<u>102,411</u>	<u>231,613</u>	<u>6,246,097</u>
Depreciation					
At 1 July 2021	2,873,497	313,055	37,160	173,949	3,397,661
Charge for the year	82,899	76,990	12,872	20,926	193,687
At 30 June 2022	<u>2,956,396</u>	<u>390,045</u>	<u>50,032</u>	<u>194,875</u>	<u>3,591,348</u>
Net book value					
At 30 June 2022	<u>2,115,233</u>	<u>450,399</u>	<u>52,379</u>	<u>36,738</u>	<u>2,654,749</u>
At 30 June 2021	<u>2,170,528</u>	<u>419,910</u>	<u>62,767</u>	<u>26,669</u>	<u>2,679,874</u>

15 Stock

	2022 £	2021 £
Stock	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

16 Debtors

	2022 £	2021 £
Trade debtors	327,584	126,521
Other debtors	5,820	3,963
Prepayments and accrued income	208,346	202,282
	<u>541,750</u>	<u>332,766</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

17 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	196,379	186,811
PAYE and social security	115,114	103,029
Other creditors	59,432	80,709
Accruals and deferred income	780,159	802,977
	<u>1,151,084</u>	<u>1,173,526</u>

18 Operating lease commitments

At 30 June the charitable company had total minimum lease commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Due in:		
Less than 1 year	7,964	13,638
Between 2 and 5 years	12,330	20,294
	<u>12,330</u>	<u>20,294</u>

19 Reconciliation of net movement in funds to net cash inflow from operating activities

	2022	2021
	£	£
Statement of Financial Activities: Net movement in funds	170,356	178,071
Investment income	(835)	(232)
Depreciation	193,687	177,640
Increase in creditors: current liabilities	(22,442)	43,995
Decrease/ (increase) in debtors	(208,984)	401,251
Net cash inflow from operating activities	<u>131,782</u>	<u>800,230</u>

20 Analysis of changes in cash during the year

	2022	2021	Change
	£	£	£
Cash at bank and in hand	<u>2,893,924</u>	<u>2,929,869</u>	<u>(35,945)</u>
	2021	2020	Change
	£	£	£
Cash at bank and in hand	<u>2,929,869</u>	<u>2,274,202</u>	<u>655,667</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

21 Movement in funds

For the year to 30 June 2022

	At 1 Jul 2021	Income	Expenditure	Transfers	At 30 Jun 2022
	£	£	£	£	£
Restricted funds					
Games room	8,925	-	-	-	8,925
COVID -19 control fund	-	25,890	(25,890)	-	-
Workforce recruitment and retention fund	-	24,812	(24,812)	-	-
	8,925	50,702	(50,702)	-	8,925
Unrestricted funds					
Fixed asset designated fund	2,679,874	-	(193,687)	168,562	2,654,749
General funds	2,081,184	6,693,935	(6,329,892)	(168,562)	2,276,665
	4,761,058	6,693,935	(6,523,579)	-	4,931,414
Total funds	4,769,983	6,744,637	(6,574,281)	-	4,940,339

For the year to 30 June 2021

	At 1 Jul 2020	Income	Expenditure	Transfers	At 30 Jun 2021
	£	£	£	£	£
Restricted funds					
Small projects	-	1,000	(1,000)	-	-
COVID -19 control fund	-	134,911	(134,911)	-	-
Games room	8,925	-	-	-	8,925
	8,925	135,911	(135,911)	-	8,925
Unrestricted funds					
Fixed asset designated fund	2,712,224	-	(177,640)	145,290	2,679,874
General funds	1,870,763	6,500,394	(6,144,683)	(145,290)	2,081,184
	4,582,987	6,500,394	(6,322,323)	-	4,761,058
Total funds	4,591,912	6,636,305	(6,458,234)	-	4,769,983

Small projects – During the prior year the Compson family donated £1,000 towards garden furniture for use at Orchard Leigh House. The residents have benefited from this generous donation.

COVID -19 control fund - The purpose of the grant was to provide support to social care providers with additional funding to reduce the rate of Covid-19 transmissions within care settings.

Workforce recruitment and retention fund - The purpose of the grant was to provide support to social care providers with additional funding to aid with adult social care workforce capacity pressures.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

21 Movement in funds (*continued*)

Games room - In response to the "Planning the Future" consultation with The Hatch residents, the Trevethick Family very kindly raised funds for the development of a "games room" at The Hatch. The Trustees plan to utilise these restricted funds at a point when the Main Hall is extended by incorporating new games facilities.

The net book value of fixed assets is shown in a separate designated fund. Transfers between this and general funds represent fixed asset additions and disposals.

22 Analysis of net assets between funds

As at 30 June 2022	Tangible fixed assets £	Net current assets £	Total 2022 £
Restricted funds	-	8,925	8,925
Unrestricted funds			
Fixed asset designated fund	2,654,749	-	2,654,749
General funds	-	2,276,665	2,276,665
	<u>2,654,749</u>	<u>2,285,590</u>	<u>4,940,339</u>
As at 30 June 2021			
Restricted funds	-	8,925	8,925
Unrestricted funds			
Fixed asset designated fund	2,679,874	-	2,679,874
General funds	-	2,081,184	2,081,184
	<u>2,679,874</u>	<u>2,090,109</u>	<u>4,769,983</u>

23 Related party disclosures

HARC Housing Association Limited is a related party of the charity as the board of HARC has a majority of individuals that are also Trustees of Thornleigh Camphill Communities Limited.

In the year, invoices were raised by HARC charging Thornleigh Camphill Communities Limited totalling £44,712 (2021: £44,184) and recharges received from HARC totalling £Nil (2021: £Nil). Of this notes amounts, £11,178 (2021: £11,046) was still payable at the year end.

During the year the charity had a service occupancy agreement with each of C Bradshaw and N Sialelli, the Chief Executive Officers who comprise part of the key management personnel of the charity. The total rent charged in the year was £15,200 (2021: £15,200) and £Nil (2021: £Nil) was outstanding at the year-end.

24 Company limited by guarantee

The company is limited by guarantee. Members guarantee to contribute up to £1 each in the event of the winding up of the company.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

England & Wales - Charity number 307104

Accounts

Company Registration Number: 00497029
Charity Number: 307104



THORNLEIGH CAMPHILL COMMUNITIES LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

30 JUNE 2021

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

CONTENTS	PAGE
Reference & Administrative Information	1
Report of the Board of Trustees	2 - 8
Independent auditor's report	9 - 12
Statement of financial activities (incorporating the income and expenditure account)	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 26

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 30 JUNE 2021

Registered charity name	Thornleigh Camphill Communities Limited
Charity number	307104 – Registered on 15 June 1951, amended 16 March 2007
Company registration number	00497029 – Incorporated on 29 June 1951, amended 7 June 2004
Registered office	Thornbury Park Park Road Thornbury Bristol BS35 1HP
Trustees	A Nowlan - Chair I Bailey S Compson P Glover G Snell J Southcombe
School Governors	P Glover - Chair J Bool S Compson E Jones A Nowlan N Pike N Sialelli G Snell
Chief Executive Officers	N Sialelli and C Bradshaw
Auditors	Burton Sweet Limited The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers	National Westminster Bank plc PO Box 1081 16 The Plain Thornbury Bristol BS35 2NU

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

OBJECTIVES AND ACTIVITIES

The Board of Trustees present their report and the financial statements for the year ended 30 June 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (FRS102).

Objects

Its Memorandum of Association defines the objects of Thornleigh Camphill Communities Limited ("TCC" or "the charity") as follows:

"The charity's objects are, for the public benefit, to (1) relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner (as summarised in the Appendix to this Memorandum), particularly (without limitation) by the establishment and maintenance of communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support, and (2) to advance education and promote health, particularly through promoting research (making the useful results publicly available)."

The Appendix referred to articulates the principles formulated by the Austrian philosopher, Dr Rudolf Steiner, about many aspects of daily life including social life, economic life, agriculture, horticulture, art, medicine, finance and religion.

Aims

TCC aims to do this by the establishment and maintenance of communities where the beneficiaries live, learn and work in the community with those providing the support. The charity endeavours to provide a wide range of services to pupils and adults with special needs where the individuality of each person can be fully expressed.

Strategy to achieve objects

TCC's main objectives for the year remained to continue to provide support, care and education to both pupils and residents. The charity continues to plan ahead to ensure that the changing needs of those it supports can be met in the future.

Public Benefit

The Trustees have considered the guidance issued by the Charity Commission regarding Public Benefit and are satisfied that the objects and activities of the charity are for the public benefit, in the areas of relieving sickness, promoting good health, providing care to and advancing the education and training of people with a disability. This can be evidenced by the increasing number of referrals from Local Authorities and families.

Relationships with other charitable and non-charitable organisations

One property at the Hatch and one property at Orchard Leigh are owned by HARC Housing Association Limited ("HARC"). TCC has had a longstanding contractual relationship with HARC whereby the two organisations jointly manage these two properties. HARC's activities relate solely to these two properties. Three TCC Trustees (P Glover, A Nowlan and G Snell) are Trustees of HARC; there is one other independent Trustee of HARC.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

Apart from its relationship with HARC, TCC is autonomous with regards to day to day operations and all financial matters. However, it benefits from the membership of and/or a close working association with many associations of charitable bodies, regulators, and central and local governmental departments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TCC is a company limited by guarantee, not having share capital and is registered as a charity under the Charities Act. In the event of this company being wound up members are required to contribute an amount not exceeding £1. The company is governed by its Memorandum and Articles of Association.

Organisational structure

TCC is a member of the Association of Camphill Communities, sharing its inspiration with the Camphill Movement which has links to over one hundred centres worldwide, all caring for children or adults with additional support or mental health needs. The Movement was founded in 1940 by Dr Karl Konig, an Austrian paediatrician, who with his co-founders developed a mutually-supportive model for community life based on the principles of the late Dr Rudolf Steiner's (1861–1925) philosophy called Anthroposophy.

Based on this philosophy, the charity supports individuals (regardless of their background, identity or circumstances) in all aspects of their life including physical health, spiritual and emotional wellbeing, and education. In providing community life the individual needs are mutually respected within a therapeutic environment.

The charity's communities comprise a residential and day special school (Sheiling School) and two adult communities (The Hatch and Orchard Leigh).

Governance

The Trustees are legally responsible for the governance and control of TCC. The Board of Trustees ('the Board') met seven times in the year and the Annual General Meeting ("AGM") was held in December. As a result of the continuing COVID-19 pandemic, the Trustees increased the frequency of Board meetings during the year and held all their meetings virtually. During the year the Trustees also continued to maintain a high level of regular contact with each other and with the charity's CEOs. Trustees have also attended specific meetings as mandated by the Board in order to represent trustee interests in appropriate forums.

There are two permanent sub-groups which report into the Board.

- The School Governors, who have certain delegated powers for the governance of the School.
- The Life Communities Group, which supports the ongoing work of both The Hatch and Orchard Leigh.

Appropriate terms of reference for both groups are in place. Other temporary working groups are set up from time to time.

The day to day management of the activities of the charity is delegated to two Chief Executive Officers ("CEOs") who are assisted by specialist management teams. The two CEOs are the charity's key management personnel. The remuneration of the School/Life Communities CEO is set by reference to the remuneration of chief executive officers working in comparable roles within other specialist schools/other life communities respectively.

THORNLEIGH CAMPBILL COMMUNITIES LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

Trustees are drawn from members of the local community, past and present parents, professionals with specialist knowledge, people working in anthroposophical and other establishments with similar aims and objectives to TCC. They are selected on the basis of their range of skills and experiences, appointed by a vote of the Board, but their appointment must subsequently be ratified at the AGM. One third of the board put themselves forward for re-election at each AGM in rotation. All Trustees are members of the charity. No Trustee has any beneficial interest in the charity.

The CEO of the School is a Governor. Other Governors are recruited in the same way as Trustees. Some Governors are appointed by the Trustees, and others by the Governors, as set out in the Governors' Terms of Reference.

An induction pack, including a role description, is given to each Trustee or Governor on appointment for the purposes of induction and training. Due to COVID-19 restrictions, and because there were no new Trustees or Governors, during the year there were only a limited number of online training sessions for Trustees and Governors on specific topics related to the work of the charity. These regular training sessions will recommence in 2021/22.

Fundraising

The charity's normal fundraising is limited to small-scale events for families, friends and the local communities held at the Sheiling School, the Hatch and Orchard Leigh. However these events did not take place during the year due to COVID-19 restrictions. The charity's policy on fundraising is that it does not currently solicit funds from members of the general public, nor use professional fundraisers. The charity has received no complaints about its fundraising activities.

Risk Review

The Trustees have overall responsibility for assessing the risks faced by the charity and its residents, pupils, staff and volunteers and they have assessed the major risks to which these parties are exposed. The Trustees are satisfied that systems are in place to mitigate exposure to these risks. They maintain a Risk Register identifying various risks set against control and mitigation procedures.

Currently the main risks for the charity relate to the levels of public funding available from local authorities for residents and pupils, and the risk of a deterioration in rating received from the Care Quality Commission ("CQC") or the Office for Standards in Education ("Ofsted") inspections, notwithstanding the charity's aim to continue to provide high quality care and education services. The Trustees have reviewed the nature of these main risks and judge that they have not been materially affected by the COVID-19 pandemic.

However the Trustees consider that the risks associated with the recruitment and retention of care staff for the Life Communities have increased, particularly in the period since 30 June 2021, due mainly to the increasing mis-match between the pay levels required for successful recruitment and retention and the pay levels inherent in the public funding available. Other factors include the ending of furlough, the possible vaccination requirements for all care staff, and the impact of Brexit.

These, and other risks, are managed by the charity using a variety of controls. The key controls include but are not limited to:

- Annual reviews of support plans for all residents and pupils;
- Careful assessments of possible new residents and pupils;
- Maintenance of appropriate staffing levels;
- The supervision and motivation of all staff;
- Management accounting and reporting against agreed budgets;
- Organisational structure, with terms of reference for all sub-groups, and job roles defined;
- Formal agendas and minutes for all Board, sub-group, and management meetings;

THORNLEIGH CAMPBILL COMMUNITIES LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

- Formal detailed policies and procedures;
- Vetting procedures as required by law for the protection of vulnerable people;
- Regular monitoring visits made by Trustees and Governors (these were temporarily suspended due to the COVID-19 pandemic, but a limited number of in person and online "visits" recommenced in October 2020 and the frequency of such visits was increased from September 2021).

ACHIEVEMENTS AND PERFORMANCE

A heartfelt thank you is extended to those who have helped us to sustain the charity, especially during the difficult period since the COVID-19 pandemic significantly affected all our lives. In particular we thank all residents, pupils, staff, volunteers, families and friends, together with the therapists, activity providers, training providers and local businesses who have helped us.

Sheiling School

The School provides a therapeutic learning environment in which children and young people with moderate to severe learning difficulties make progress, are helped to overcome their particular difficulties, and experience the joy of achievement. Situated in a beautiful and peaceful estate in Thornbury near Bristol, the school and residential setting offer opportunities for children to achieve positive outcomes in an environment designed to meet their educational, emotional, social and spiritual needs. The school is registered with the Department for Education ("DFE") and is inspected by Ofsted. The residential provision of the School is also registered with Ofsted as a Children's Home.

The School's main achievement has been the continued development of all pupils, even those who first came to the school exhibiting the most challenging behaviours. This progress is measured using a whole school assessment framework which is applied to each pupil, to monitor individual progress in education, social skills, independence and staying safe.

Other achievements against short-term objectives include:

- an overall effectiveness rating of "good" following Ofsted's most recent inspection of the School in March 2020;
- an overall rating of "good", including for the experiences and progress of children and young people, following Ofsted's inspection of the children's home in September 2021;
- maintaining excellent relationships with placing Local Authorities, thereby maintaining the waiting list for new pupils and facilitating the recruitment of new pupils (the number of pupils increased from 37 at the end of July 2020 to 41 in November 2021).

In addition, following DFE guidance, and in consultation with Local Authorities, Public Health England, the Charity Commission and the National Education Union, the School:

- partially re-opened from 8 June 2020 following a 3-week temporary closure (due to a COVID-19 outbreak), subsequently fully re-opening the School for all pupils from September 2020
- remained open for all pupils from that date with the exception of a partial closure of one "bubble" in November 2020 for 9 days, and the full closure of the School in February 2021 for 2 days (both due to COVID-19 outbreaks).

The pupils and staff have benefited significantly from the School remaining open for the vast majority of the period from June 2020, as evidenced by the whole school assessment framework and the high level of overall pupil attendance despite the pandemic.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

The Life Communities – The Hatch and Orchard Leigh

The Hatch and Orchard Leigh provide supported living services and day placement opportunities to adults with additional support needs. The Hatch and Orchard Leigh are registered with and inspected by the CQC as Supported Living Services providing the regulated activity of personal care. The Hatch is situated in the town of Thornbury and Orchard Leigh in Eastington, Stroud. Due to their locations both communities are able to offer the convenience of town life along with a tranquil, therapeutic, rural environment where people can interact independently within a supportive community setting.

The Life Communities main achievement has been the continued provision of homes, supported living, and day placement activities for residents, all within the supportive and enabling environment provided by the two Camphill Communities.

Other achievements against short term objectives include:

- during the pandemic CQC has limited its inspections to providers it considers to be at risk. Their inspections have not included the Hatch or Orchard Leigh. In the meantime the Hatch retains its rating of "good" following CQC's inspection in July 2019 and Orchard Leigh retains its rating of "good" following CQC's inspection in November 2018 (both with extremely complimentary reports). CQC has also maintained informal telephone contact to provide support to the Life Communities during the pandemic.
- maintaining the continued high quality of support for our residents, commensurate with our target of achieving ratings of "good" or "outstanding" when CQC inspections resume;
- maintained a high quality of accommodation for residents by continuing a reduced programme of property maintenance and renovation, deferring major projects until they can be completed in a COVID-19 secure manner;
- the Hatch welcomed a new resident in June 2021.

The Hatch and Orchard Leigh have remained and remain open for all members, both residents and non-resident staff, continuing to provide a COVID-19 secure living and working environment. During the pandemic both communities have worked dynamically to use their assets for the benefit of their beneficiaries, with ongoing provision of meaningful and fulfilling activities, whilst following national guidance in addition to that from the Department of Health and Social Care, Public Health England and Local Authorities.

FINANCIAL REVIEW AND RESERVES POLICY

The charity made a surplus of £178,071 in 2020/21, compared with a surplus of £476,718 in 2019/20. This continuing and favourable financial outcome is mainly due to the maintenance of an appropriate number of pupils at the School and residents within the Life Communities. As in previous years most of the surplus in 2020/21 related to the School's activities. The surplus was lower in 2020/21 due to the net overall financial impact of the pandemic.

The charity's unrestricted funds are almost entirely represented by its fixed assets being the premises, fixtures, fittings, equipment and motor vehicles which it requires in order to operate. Included within unrestricted funds of £4,761,058 are designated reserves of £2,679,874 relating to the net book value of these premises and other fixed assets.

The unrestricted, free reserves of the charity were £2,081,184 at the year-end. This represented 32.2% of the charity's annual expenditure. The Trustees aim is to continue to maintain a low level of financial risk. In particular it is the charity's aim to maintain its free reserves at between 25% and 50% of operating expenditure, which amounts to between £1,614,559 and £3,229,118.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

In setting this target for free reserves the Trustees considered in particular the nature of the charity's responsibilities to its beneficiaries. For example, the charity provides homes and support to fifty-one highly vulnerable individuals – and this is in principle lifelong. In addition the social care sector nationally is facing unprecedented challenges. Similar pressures and risks are present in the education sector. The Trustees concluded that the charity must be able to sustain operations for at least three to six months in the event of a major disruption in income or expenses.

The charity's principal sources of funds are fees paid by Local Authorities in respect of School pupils and Life Communities residents, and rent received from Life Communities residents which is mostly met from their Housing Benefit. The other principal financial risk for the charity is the possibility of further reductions in the rates of Local Authorities' financial support for School pupils and/or Life Communities residents. The Trustees recognise this risk and are working with the CEOs to manage and, if possible, reduce this risk over time.

In the light of the COVID-19 pandemic the Trustees have re-assessed the charity's financial risks. Due to the government's policy that Local Authorities should maintain funding for the School's pupils and for the Life Communities residents through any lock-down and beyond, and due to the fact that the charity's reliance on fundraising is insignificant, the Trustees believe that the COVID-19 pandemic has not materially changed the charity's financial risks in the short to medium term. However the Trustees are continuing to monitor the emerging situation throughout, and after, the pandemic.

Games Room

In response to the "Planning the Future" consultation with the Hatch residents, the Trevethick Family very kindly raised funds for the development of a "games room" at the Hatch. The Trustees plan to incorporate new games facilities when the Main Hall is extended.

Camphill Benevolent Fund

The Camphill Benevolent Fund ("CBF") is a charity whose core purpose is to offer discretionary grants to those who have served in its member charities and are suffering financial hardship. As a member charity of the CBF, TCC pays contributions to the CBF from time to time. The Trustees review the level of TCC's financial support annually.

PLANS FOR FUTURE PERIODS

The charity's main objective for the coming year is to continue to fulfill its responsibilities as set out in its Memorandum of Association. The provision will continue to be delivered in a similar manner as previously.

However, we welcome the challenge of continually reviewing and improving the housing, care, education and other services provided for our beneficiaries. In 2019/20 the Trustees had planned to complete our long-term strategy review, to help the charity plan service provision over the next 3-10 years. This review was being carried out in partnership with residents, pupils, families, Local Authorities and other stakeholders. However, in the light of the COVID-19 pandemic, and the resulting uncertainties regarding the future environment and funding for schools and life communities, this strategy review has been temporarily suspended. In the short-term the Trustees overriding priority is to enable the beneficiaries, staff and the charity to continue to thrive through the pandemic.

Once the operations of all three communities are completely stable in the post-pandemic environment, the Trustees plan to recommence our long-term strategy review. We now plan to carry out this review separately for the School and the Life Communities, considering the results for the overall charity after the completion of these separate strategy reviews.

THORNLEIGH CAMPBILL COMMUNITIES LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of Thornleigh Camphill Communities for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware
- the Trustees have taken all steps that they ought to have taken to make themselves aware of that information.

AUDITOR

The Trustees will submit a resolution to the next AGM that Burton Sweet be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the Trustees

A Nowlan
Chair of Trustees

G Snell
Trustee and Treasurer

Dated: 8 December 2021

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2021

Opinion

We have audited the financial statements of Thornleigh Camphill Communities Limited (the "Charity") for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 June 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2021

on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2021

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with directors and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the Charity's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the Charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 30 JUNE 2021

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/apb/scope/private.cfm This description forms part of our auditor's report.

Joshua Kingston BSc (Hons), ACA (Senior Statutory Auditor)

For and on behalf of Burton Sweet Limited

Statutory Auditor

The Clock Tower

5 Farleigh Court

Old Weston Road

Flax Bourton

Bristol BS48 1UR

Date: 8 December 2021

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	2	14,988	1,000	15,988	27,325
Charitable activities	3	6,483,416	134,911	6,618,327	6,835,709
Other trading activities	4	1,263	-	1,263	4,939
Investments	5	232	-	232	3,474
Other income		495	-	495	-
Total income		6,500,394	135,911	6,636,305	6,871,447
Expenditure on:					
Raising funds	6	10,227	-	10,227	10,876
Charitable activities	7	6,312,096	135,911	6,448,007	6,383,853
Total expenditure		6,322,323	135,911	6,458,234	6,394,729
Net income/(expenditure) for the year and net movement in funds	10	178,071	-	178,071	476,718
Reconciliation of funds					
Total funds brought forward	21	4,582,987	8,925	4,591,912	4,115,194
Total funds carried forward	21	4,761,058	8,925	4,769,983	4,591,912

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 13 for the fund-accounting comparative figures
The notes on pages 16 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

BALANCE SHEET

AS AT 30 JUNE 2021

Company registration number: 00497029

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	2,679,874	2,712,224
Current assets			
Stock	15	1,000	1,000
Debtors	16	332,766	734,017
Cash at bank and in hand		2,929,869	2,274,202
		<u>3,263,635</u>	<u>3,009,219</u>
Creditors : amounts falling due within one year	17	<u>(1,173,526)</u>	<u>(1,129,531)</u>
Net current assets		2,090,109	1,879,688
Total asset less current liabilities		4,769,983	4,591,912
Net assets		<u><u>4,769,983</u></u>	<u><u>4,591,912</u></u>
FUNDS			
Unrestricted funds			
General funds	22	2,081,184	1,870,763
Fixed asset designated fund	22	2,679,874	2,712,224
Restricted funds	22	8,925	8,925
Total funds		<u><u>4,769,983</u></u>	<u><u>4,591,912</u></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS102).

These financial statements were approved by the Trustees on 8 December 2021 and are signed on their behalf by:

.....
Anthony Nowlan
Chair of Trustees

The notes on pages 16 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

STATEMENT OF CASH FLOWS

YEAR ENDED 30 JUNE 2021

	Note	2021 £	2020 £
Net cash inflow from operating activities	19	800,230	463,958
Non-operational cash flows:			
Investing activities			
Proceeds from the sale of tangible fixed assets		495	-
Payments for tangible fixed assets		(145,290)	(206,159)
Investment income		232	3,474
Net cash inflow for the year		<u>655,667</u>	<u>261,273</u>

Cash flow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice this restriction has not had any effect on group cash flows for the year.

The notes on pages 16 to 26 form part of these financial statements

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value, and in accordance with the Companies Act 2006, the Financial Reporting Standard 102 (FRS102) and the requirements of the Charities Statement of Recommended Practice (SORP FRS102) based thereon.

The charity is a public benefit entity as defined by FRS102.

In the opinion of the Trustees there are no material uncertainties affecting the ability of the charity to continue as a going concern. This has been considered in the context of the Covid-19 pandemic and its effect on the Charity and the wider sector, please read the Trustees' Report for more details.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where the exact amount and certainty of receipt are known.

Investment income is included on a receivable basis.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds are those costs incurred in seeking donations and raising awareness of the charity's activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

1 Accounting policies (*continued*)

Tangible fixed assets and depreciation

Fixed assets are stated at cost and capital purchases of £1,000 or greater are capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Freehold Property - Over 50 years

Fixtures & Fittings - Over 10 years

Fixtures & Fittings; Electrical wiring - Over 25 years

Computer equipment - Over 3 - 10 years

Vehicles, plant & machinery - Over 4 years

Debtors

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

Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash and cash equivalents

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.

Creditors

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

Stock

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 21 of the financial statements.

Pension costs and other post-retirement benefits

The charity operates defined contribution stakeholder schemes in respect of employees and co-workers. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the fund.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

2 Donations

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Donations and grants	14,988	1,000	15,988	27,325
	<u>14,988</u>	<u>1,000</u>	<u>15,988</u>	<u>27,325</u>

All income from donations in the 2020 year was unrestricted in nature.

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Life Communities	2,759,574	108,561	2,868,135	2,744,799
School	3,723,842	26,350	3,750,192	4,090,910
	<u>6,483,416</u>	<u>134,911</u>	<u>6,618,327</u>	<u>6,835,709</u>

All income from charitable activities in the 2020 year was unrestricted in nature.

4 Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Fundraising events	1,263	-	1,263	4,939
	<u>1,263</u>	<u>-</u>	<u>1,263</u>	<u>4,939</u>

All income from other trading activities in the 2020 year was unrestricted in nature.

5 Investment income

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Bank interest receivable	232	-	232	3,474
	<u>232</u>	<u>-</u>	<u>232</u>	<u>3,474</u>

All investment income in the 2020 year was unrestricted in nature.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

6 Expenditure on raising funds

Current year	Activity costs £	Admin and management costs	Total funds 2021 £
		Note 8 £	
Advertising and publicity	8,001	2,226	10,227
	<u>8,001</u>	<u>2,226</u>	<u>10,227</u>

Prior year	Activity costs £	Admin and management costs	Total funds 2020 £
		Note 8 £	
Advertising and publicity	8,401	2,475	10,876
	<u>8,401</u>	<u>2,475</u>	<u>10,876</u>

7 Expenditure on charitable activities

Current year	Grant funded activities £	Direct activity costs £	Admin and management costs	Total funds 2021 £
			Note 8 £	
Life Communities	-	2,150,023	690,369	2,840,392
School	-	2,653,168	894,447	3,547,615
Camphill Benevolent Fund	60,000	-	-	60,000
	<u>60,000</u>	<u>4,803,191</u>	<u>1,584,816</u>	<u>6,448,007</u>

The Camphill Benevolent Fund is a registered charity, please see the Trustees' Report for more details.

Prior year	Grant funded activities £	Direct activity costs £	Admin and management costs	Total funds 2020 £
			Note 8 £	
Life Communities	-	1,884,715	752,711	2,637,426
School	-	2,810,727	875,700	3,686,427
Camphill Benevolent Fund	60,000	-	-	60,000
	<u>60,000</u>	<u>4,695,442</u>	<u>1,628,411</u>	<u>6,383,853</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

8 Costs of administration and management

Administration and management costs are incurred in support of the activities undertaken. Such costs have been allocated directly to the activity to which they relate. A proportion of staff costs and office costs have been allocated to the cost of raising funds in proportion to direct costs. Governance costs have been allocated on a percentage basis between the charitable activities.

Administration and management costs, included in the above, are as follows:

Current year	Note	Charitable activities			Total funds £
		Life Communities £	School £	Raising funds £	
Staff costs		465,670	602,628	1,780	1,070,078
Motor expenses		24,101	15,400	-	39,501
Premises costs		51,299	139,373	-	190,672
Office costs		137,889	129,440	446	267,775
Governance	9	11,410	7,606	-	19,016
Total 2021		690,369	894,447	2,226	1,587,042

Prior year	Note	Charitable activities			Total funds £
		Life Communities £	School £	Raising funds £	
Staff costs		473,556	564,713	1,857	1,040,126
Motor expenses		23,340	16,859	-	40,199
Premises costs		52,456	129,826	-	182,282
Office costs		189,770	155,242	618	345,630
Governance	9	13,589	9,060	-	22,649
Total 2020		752,711	875,700	2,475	1,630,886

9 Governance costs

	Total funds 2021 £	Total funds 2020 £
Audit fees	12,983	13,746
Accountancy and other fees	3,513	3,090
Trustee indemnity insurance	2,520	4,625
Trustees travel and meeting costs	-	1,188
	19,016	22,649

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

10 Net income/(expenditure) for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	177,640	162,872
Auditor's remuneration - for audit services	13,290	12,721
- prior year (over)/under accrual	(307)	1,025
- for accounts preparation and other services	3,513	3,090
Reimbursement of Trustees' travel expenses	-	961
	<u>194,136</u>	<u>180,659</u>

1 trustees (2020: 1) were reimbursed expenses as above during the year.

11 Staff costs and numbers

The aggregate payroll costs were:

	2021	2020
	£	£
Wages & salaries	4,239,252	3,945,663
Social security costs	324,163	304,767
Pension contributions	92,694	86,181
	<u>4,656,109</u>	<u>4,336,611</u>

Particulars of employees:

Two employees received benefits (excluding employer's national insurance contributions and employer pension costs) of between £60,000 and £70,000 (2020: two).

Employment benefits (inclusive of employer's national insurance contributions and employer pension costs) received by key management personnel and the spouses of key management personnel in the year totalled £206,938 (2020: £203,313).

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	2021	2020
	No.	No.
Life Communities	99	95
School	121	120
	<u>220</u>	<u>215</u>

12 Taxation

No provision is made for corporation tax, as the charity is able to claim full statutory exemption subject to the proper application of all its charitable resources.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

13 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:			
Donations	27,325	-	27,325
Charitable activities	6,835,709	-	6,835,709
Other trading activities	4,939	-	4,939
Investments	3,474	-	3,474
Total income	6,871,447	-	6,871,447
Expenditure on:			
Raising funds	10,876	-	10,876
Charitable activities	6,383,853	-	6,383,853
Total expenditure	6,394,729	-	6,394,729
Net income/(expenditure) and net movement in funds	476,718	-	476,718
Reconciliation of funds			
Total funds brought forward	4,106,269	8,925	4,115,194
Total funds carried forward	4,582,987	8,925	4,591,912

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

14 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Computer equipment £	Vehicles, plant & machinery £	Total £
Cost					
At 1 July 2020	5,023,167	661,170	60,326	194,388	5,939,051
Additions	20,858	71,795	40,157	12,480	145,290
Disposals	-	-	(556)	(6,250)	(6,806)
At 30 June 2021	<u>5,044,025</u>	<u>732,965</u>	<u>99,927</u>	<u>200,618</u>	<u>6,077,535</u>
Depreciation					
At 1 July 2020	2,790,956	243,571	27,039	165,261	3,226,827
Charge for the year	82,541	69,484	10,677	14,938	177,640
Disposals	-	-	(556)	(6,250)	(6,806)
At 30 June 2021	<u>2,873,497</u>	<u>313,055</u>	<u>37,160</u>	<u>173,949</u>	<u>3,397,661</u>
Net book value					
At 30 June 2021	<u>2,170,528</u>	<u>419,910</u>	<u>62,767</u>	<u>26,669</u>	<u>2,679,874</u>
At 30 June 2020	<u>2,232,211</u>	<u>417,599</u>	<u>33,287</u>	<u>29,127</u>	<u>2,712,224</u>

15 Stock

	2021 £	2020 £
Stock	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

16 Debtors

	2021 £	2020 £
Trade debtors	126,521	486,121
Other debtors	3,963	6,546
Prepayments and accrued income	202,282	241,350
	<u>332,766</u>	<u>734,017</u>

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	186,811	147,377
PAYE and social security	103,029	105,514
Other creditors	80,709	21,166
Accruals and deferred income	802,977	855,474
	<u>1,173,526</u>	<u>1,129,531</u>

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

18 Operating lease commitments

At 30 June the charitable company had total minimum lease commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Due in:		
Less than 1 year	13,638	9,746
Between 2 and 5 years	20,294	14,468

19 Reconciliation of net movement in funds to net cash inflow from operating activities

	2021	2020
	£	£
Statement of Financial Activities: Net movement in funds	178,071	476,718
Investment income	(232)	(3,474)
Depreciation	177,640	162,872
Increase in creditors: current liabilities	43,995	71,004
Decrease/ (increase) in debtors	401,251	(243,162)
Net cash inflow from operating activities	800,230	463,958

20 Analysis of changes in cash during the year

	2021	2020	Change
	£	£	£
Cash at bank and in hand	2,929,869	2,274,202	655,667

	2020	2019	Change
	£	£	£
Cash at bank and in hand	2,274,202	2,012,929	261,273

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

21 Movement in funds

For the year to 30 June 2021

	At 1 Jul 2020	Income	Expenditure	Transfers	At 30 Jun 2021
	£	£	£	£	£
Restricted funds					
Small projects	-	1,000	(1,000)	-	-
COVID -19 control fund	-	134,911	(134,911)	-	-
Games room	8,925	-	-	-	8,925
	8,925	135,911	(135,911)	-	8,925
Unrestricted funds					
Fixed asset designated fund	2,712,224	-	(177,640)	145,290	2,679,874
General funds	1,870,763	6,500,394	(6,144,683)	(145,290)	2,081,184
	4,582,987	6,500,394	(6,322,323)	-	4,761,058
Total funds	4,591,912	6,636,305	(6,458,234)	-	4,769,983

For the year to 30 June 2020

	At 1 Jul 2019	Income	Expenditure	Transfers	At 30 Jun 2020
	£	£	£	£	£
Restricted funds					
Games room	8,925	-	-	-	8,925
	8,925	-	-	-	8,925
Unrestricted funds					
Fixed asset designated fund	2,668,937	-	(162,872)	206,159	2,712,224
General funds	1,437,332	6,871,447	(6,231,857)	(206,159)	1,870,763
	4,106,269	6,871,447	(6,394,729)	-	4,582,987
Total funds	4,115,194	6,871,447	(6,394,729)	-	4,591,912

Small projects – During the year the Compson family donated £1000 towards garden furniture for use at Orchard Leigh House. The residents have benefited from this generous donation.

COVID -19 control fund - The purpose of the grant was to provide support to social care providers with additional funding to reduce the rate of Covid-19 transmissions within care settings.

Games room - In response to the “Planning the Future” consultation with The Hatch residents, the Trevethick Family very kindly raised funds for the development of a “games room” at The Hatch. The Trustees plan to utilise these restricted funds at a point when the Main Hall is extended by incorporating new games facilities.

The net book value of fixed assets is shown in a separate designated fund. Transfers between this and general funds represent fixed asset additions and disposals.

THORNLEIGH CAMPHILL COMMUNITIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

22 Analysis of net assets between funds

As at 30 June 2021	Tangible fixed assets £	Net current assets £	Total 2021 £
Restricted funds	-	8,925	8,925
Unrestricted funds			
Fixed asset designated fund	2,679,874	-	2,679,874
General funds	-	2,081,184	2,081,184
	<u>2,679,874</u>	<u>2,090,109</u>	<u>4,769,983</u>

As at 30 June 2020	Tangible fixed assets £	Net current assets £	Total 2020 £
Restricted funds	-	8,925	8,925
Unrestricted funds			
Fixed asset designated fund	2,712,224	-	2,712,224
General funds	-	1,870,763	1,870,763
	<u>2,712,224</u>	<u>1,879,688</u>	<u>4,591,912</u>

23 Related party disclosures

HARC Housing Association Limited is a related party of the charity as the board of HARC has a majority of individuals that are also Trustees of Thornleigh Camphill Communities Limited.

In the year, invoices were raised by HARC charging Thornleigh Camphill Communities Limited totalling £44,184 (2020: £43,752) and recharges received from HARC totalling £Nil (2020: £199). Of this notes amounts, £11,046 (2020: £Nil) was still payable at the year end.

During the year the charity had a service occupancy agreement with each of C Bradshaw and N Sialelli, the Chief Executive Officers who comprise part of the key management personnel of the charity. The total rent charged in the year was £15,200 (2020: £15,200) and £nil (2020: £nil) was outstanding at the year-end.

24 Company limited by guarantee

The company is limited by guarantee. Members guarantee to contribute up to £1 each in the event of the winding up of the company.