



BENDRIGG TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

“Exceptional. The most inclusive, heart-warming and humbling experience for both children and staff.”

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The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ending 31 December 2022. This report includes the requirements of a directors' report in accordance with company law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



THE HIGHS AND LOWS

CHAIR OF TRUSTEES STATEMENT

PAGE 3

I took over the privilege of serving as the chairman of our special organisation from Rachael Hodgson in May 2022 so here is my first Chairman's statement.

Firstly I must pay tribute to Rachael's exemplary leadership over the last three years which has been one of the most challenging periods in Bendrigg's history. Her thorough, collaborative and decisive style helped us successfully navigate the pandemic years and emerge ready for action. I am delighted that Rachael remains involved as an active trustee and I thank her for her support and guidance.

We started 2022 with many challenges: for our visitors the post pandemic environment has been particularly difficult. Initially they had to adopt a cautious approach to residential programmes and then financial pressures exacerbated the situation whilst, at the same time, they needed the benefits of the Bendrigg experience more than ever. For Bendrigg, a tight labour market was making recruitment difficult even risking our ability to service bookings and grant making trusts were facing unprecedented levels of demand making fundraising difficult. In the meantime global events caused spiralling inflation driving up our operating costs and the cost of living for our employees.



Bendrigg has faced up to these challenges, responding quickly with innovative new ideas and approaches. Decisions to maintain regular engagement with our visitors during the pandemic meant they felt confident to start booking with us again. Recruitment opened up because decisions were made to improve our offer and create exciting opportunities through a new tutor pay framework and fundraising strategies were revised to better reflect changing donor requirements. The response of everyone at Bendrigg to these challenges has been outstanding including staff, the management team, volunteers and trustees. I am delighted to report that Bendrigg is fully up and running and is 'buzzing' again.

Our finances benefited from two significant cash injections:

A Business Interruption insurance claim to cover losses attributed to Covid-19 was settled and, after a comprehensive review, the Fell End bunkhouse was sold. Special thanks go to Kim Parry and Peter Bates for driving these through. These one-off windfalls will strengthen our reserves which is essential as we continue to deal with a challenging operating environment.

Despite these positive elements, 2022 was marred by two tragic events. The untimely death of our Bendrigg Alternative Coordinator Stephen Evans in September and, just before Christmas, our Facilities Manager Jonny Wolfendale and his family were involved in a serious road traffic accident leaving Jonny severely injured. Both of these events had a deep impact on our small, close knit team and ensuring their wellbeing has been uppermost in the minds of the management team and trustees. As well as emotional and psychological support in the immediate aftermath we are also looking into how we can better embed staff welfare into our policies and culture. That Bendrigg was able to come through this whilst still delivering for our visitors is due to the exceptional leadership of our Centre Director Nick Liley. Our thoughts go out to Jonny, his family and friends and Stephen's family and friends.

Continued...

THE HIGHS AND LOWS

CHAIR OF TRUSTEES STATEMENT cont...

PAGE 4

I would like to thank all of the trustees for their continued work and commitment. The committee structure has had a refresh and some new committees are being formed. The aim is to improve decision making by forging closer working relationships between the management team and trustees. The implementation is being phased in and I would like to thank trustees for their support in this.

Our staff have once again been amazing maintaining a positive, warm and friendly atmosphere despite the challenges in the background. The excellent visitor feedback we consistently receive is due to their passion and professionalism. In September, Jo Winchester's Bendrigg career of over 25 years came to a close. We wish her a long and happy retirement.

Finally I am delighted that work is well underway developing a new long term strategic plan for Bendrigg and whilst this is not due to be completed until later in 2023 an exciting vision is emerging which, at its core, will see Bendrigg's reach and impact expand exponentially and layout a pathway for the rejuvenation of the Bendrigg estate.

Adrian Walter
Chair of Trustees



“ It was wonderful to feel that my son was one of the most important people in the room. We normally feel as though we are being 'accommodated', at Bendrigg we feel celebrated. ”

VISION, MISSION AND VALUES

PAGE 5

OUR MISSION

To promote inclusion, encourage independence and build self-confidence through the provision of adventurous activities



OUR VISION

An inclusive society where everyone is equal



OUR VALUES

Our 6 core values are at the heart of everything we do



**SAFETY/RISK
BENEFIT**



**OUTDOOR
ENVIRONMENT**



**SOLUTIONS
NOT PROBLEMS**



INNOVATION



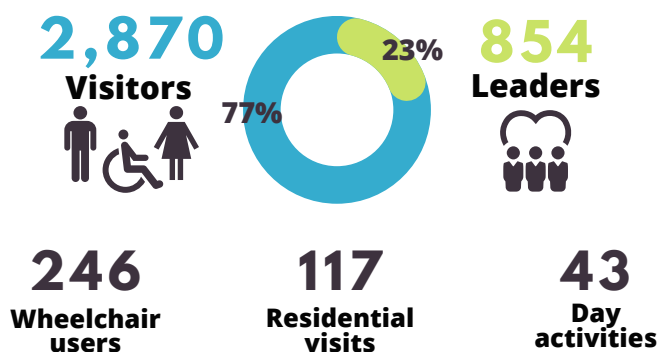
**OUTDOOR
LEARNING**



PEOPLE

2022 SUMMARY

3,724
Total visitors



PEOPLE WHO ACCESSED OUR SERVICES IN 2022 SAW 'SIGNIFICANT' OR 'CONSIDERABLE' IMPROVEMENTS IN:



OUR VISITORS GAVE 4.9 OUT OF 5 STARS FOR THE OVERALL BENDRIGG EXPERIENCE

“I'd just like to say what a success it has been. I didn't know what challenges I was going to face. On top of all that I had to put my trust in strangers I didn't know. I had a fantastic time and as the week progressed I felt trust in the staff.”



OBJECTIVES & ACHIEVEMENTS

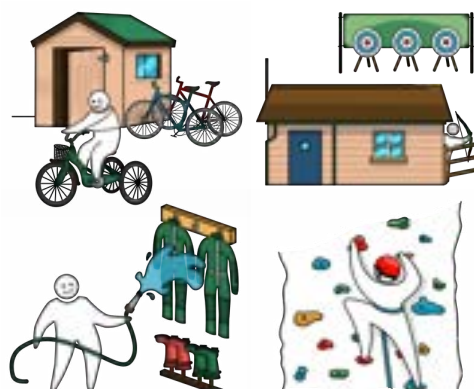
Emerging from the pandemic, we had three main objectives for 2022: **consolidate our delivery**, **create a new long term plan for the organisation** and **build financial stability**.



Bendrigg continually reviews our activity offer and this year we were pleased to continue developing our provision for people with hidden disabilities as well as new courses for young adults.

ACTIVITY STORIES AND VIRTUAL TOUR

Not every disability is visible. This amazing project was designed to develop the accessibility of our provision for people with autism and learning disabilities. Activity stories, virtual tours and improved signs and symbols around the site has made a huge difference for our visitors. A huge thank you has to go to Amphigean for providing their generous support, particularly around revitalising and developing hundreds of 'Bendifolk' symbols (pictured opposite).



“Coming from an inner London school to Bendrigg is like stepping into an oasis. We have used a number of different residential facilities in the past and Bendrigg is the only place that is truly accessible.”



YOUNG ADULT TRANSITION COURSE

Historically, there has been a lack of support for young people moving out of education and into adulthood, making this important stage in life very tricky to navigate. This new course, designed in conjunction with local Occupational Therapist, Kathryn Cubby, positively supports young people to reach their personalised goals and move towards greater independence by focusing on life skills such as planning, organisation and responsibility.

“The young adults enablement course was amazing in every way. The joy and gratitude expressed from the young adults when they were enabled to successfully participate in life skills is something I'll never forget.”

OBJECTIVES & ACHIEVEMENTS

CLIMBING CLUB



Thanks to funding from the Cumbria Community Foundation our climbing club continues to enable local young people with disabilities to discover their potential, achieve their goals and overcome barriers in their everyday lives, through the challenge of climbing.

In 2022 we introduced NICAS (National Indoor Climbing Award Scheme) awards, providing a gateway to learning more and allowing visitors to work towards nationally recognised awards whilst developing a love of climbing.

We also commissioned external evaluation of the club, which, amongst other findings, showed:

"for participants the climbing club delivers important social interactions, a rare opportunity for regular physical exercise, the ability to undertake activity independently, increased confidence and increased life-skills, all of which have an impact on the lives of the participants".

“ *I can't thank the staff enough for what [climbing club] has given us as a family. It's about personal challenges and supporting abilities both learning and physical and confidence. Everyone is able.*

We were delighted when staff introduced the climbing qualifications as this gives each climber goals and a record of progress each session. Chris was one of the first to pass his Level 1 and this was such a huge achievement. He's now working towards Level 2, determined to keep his strength up.

I can't thank you enough for the smiles and sense of worth and pride it gives Chris and Aaron. All kids want, is to belong and feel part of something. Climbing gives them that and more.

”



**CONSOLIDATE
OUR DELIVERY**



OBJECTIVES & ACHIEVEMENTS

PLAN & STRATEGISE



The world as we knew it has changed almost beyond recognition with adaptations, innovations and new ways of thinking on a global scale. The pandemic has brought many challenges but has also presented many opportunities.

As Bendrigg comes out of 'survival mode' and starts to look forward once more, we must take stock of the new environment we find ourselves in and review our previous long-term strategic plans for the 'new normal'.

BENDRIGG BOUNCE BACK PLAN



The Bendrigg 'Bounce Back' plan was developed in early 2022 to cover the eighteen-month 'bounce back' period to the end of 2023.

The plan set out the 'direction of travel' for Bendrigg over the short to medium term so that we could have a shared vision and goal.

We identified four main objectives, which are described in more detail on page 16 of this report.

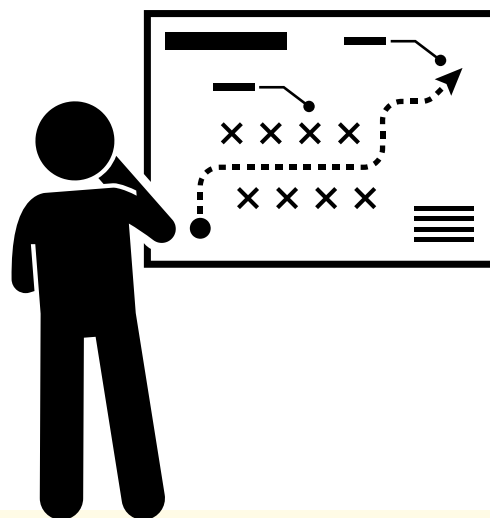
“Love that at Bendrigg everyone is equally valued and listened to. Time is taken to include everyone.”

NEW STRATEGIC PLAN

In mid 2022, work began on a longer term strategic plan for Bendrigg.

This is an ongoing project, overseen by a Strategy Committee, which seeks to be complete in late 2023 (for implementation from 2024).

So far, this strategy has involved feedback from a wide range of stakeholders including staff, trustees, volunteers and visitors.



“Everyone can do everything; they don't provide alternatives, they provide access and adaptation. Anything you need, any barrier you're looking to overcome, you can guarantee they have thought of it already.”

OBJECTIVES & ACHIEVEMENTS



Bendrigg has not escaped the effects of the pandemic unscathed. Challenges with recruitment, restricted funding from course and voluntary income, and 14 months of closure combined to produce a complex and challenging environment.

To meet the increasing demand for our services amongst this uncertainty we know we need to become more financially stable.

FUNDRAISING

£367,482 was raised through fundraising in 2022, accounting for around quarter of our total income and surpassing our fundraising target for the year by 17%. This figure includes raising £62,012 towards our 'Sponsorship Fund' to support individuals and groups who would otherwise not be able to afford our services - an important project that became even more vital as the cost of living crisis took hold.

GRANTS FROM CHARITABLE TRUSTS & FOUNDATIONS

There is no doubt that, once again, funding from Charitable Trusts and Foundations has been incredibly important for Bendrigg, accounting for the majority of our fundraised income. We are grateful to all of our funders for their continued support. We would particularly like to thank the Mary Kinross Charitable Trust, Bendrigg Support Trust, Cumbria Community Foundation and Albert Gubay Charitable Foundation, whose long-term support is greatly appreciated.

We give thanks to all of our funders including:

The Albert Gubay Charitable Foundation	Marsh Charitable Trust
The Alchemy Foundation	Mary Kinross Charitable Trust
Arnold Clark Community Fund	The National Lottery Community Fund - Awards for All
B&Q Foundation	The Noble Charitable Trust
The Barbour Foundation	Outdoors for All
Bendrigg Support Trust	The Ross Family Charitable Trust
BMC	Rotary Club of Ambleside Kirkstone
Chapman Charitable Trust	Rotary Club of Furness
Cumbria Community Foundation	Rotary Club of Furness Peninsula
Eden Little Friends	Rotary Club of Kendal
Furness Lions	POM Charitable Trust
The Hadfield Trust	ScottishPower Foundation
Homelands Charitable Trust	The Sir James Roll Trust
John Cutforth Charitable Trust	Sir John Fisher Foundation
Joseph Strong Frazer Charitable Trust	Sylvia Adams Charitable Trust
Kendal and District Lions	Yorkshire Building Society Charitable Foundation
Lakeland Disability Support	

VOLUNTEERS

In 2022, we have been supported by 204 volunteers who have contributed to everything from supporting our residential courses to maintenance and grounds support.

“ I had an exceptional experience at Bendrigg, as I was given the opportunity to gain and develop a plethora of skills. Having been coupled with a group of inspiring college students and teachers, I was able to build rapport with them, help push them to persevere and attempt to conquer their fears. Now having concluded my 5 day stay as part of my Gold Duke of Edinburgh residential, there was honestly no better place to do it that could have compared to my experience at Bendrigg. ”

We were supported by
204
volunteers
at Bendrigg
in 2022

If we paid our volunteers the National Living Wage, this would have cost us over £131,000

13% of volunteers have a disability - and account for 30% of the volunteer hours

76% of volunteer hours were spent on activities, 13% on maintenance, 5% admin, 5% domestic, 1% kitchen

204 volunteers doing 529 volunteering 'sessions' giving 10,509 hours of volunteering!

In 2022 we were supported by 79 residential volunteers, 37 non-residential volunteers, and 94 work party volunteers



VOLUNTEERS

“I want to say a massive thank you for being so welcoming after having my confidence completely destroyed by the college telling me there would be no opportunities in the outdoor industry because of my epilepsy and disability. Coming to Bendrigg I didn't know what to expect as I've always been told you can't do this and you can't don't that. So to be included and involved in everything took me completely by surprise. I've never had that feeling of truly being accepted and included. I've always been made to feel a hindrance and pushed aside as much as possible. All the negative thoughts and worries I had about coming to Bendrigg for the first time increased the likelihood of me having a seizure. Frustratingly I did and the way the staff dealt with it I can't thank you enough. I am that used to if I have a seizure people can't get rid of me quick enough. To continue on with the rest of planned activities was a shock and a relief. Listening to me in what I thought was best for myself after it and not telling me this is what you must do now.”

BENDRIGG ALTERNATIVE SCHEME

The Bendrigg Alternative (BA) scheme provides the opportunity for offenders or people 'at risk' of offending, to work alongside disabled people. Since the scheme's inception in 1991, many people have benefited from such a positive and powerful experience, which has helped change the way they think and relate to others. Thereby reduce their offending behaviour.

We were delighted to be able to restart the Scheme in 2022 following a pause during the pandemic.

“I would like to thank you all for making my stay welcoming and making me feel part of the Bendrigg family. I feel honoured to be part of such an amazing scheme. I would like to take the opportunity to thank you all for inviting me, and especially Edwin, who over the weeks we have spent together has given me great knowledge and new skills I will use for life. It's never goodbye, it's I will see you all soon.”

7 BA
volunteers
visited
Bendrigg
during 2022

56% of BA hours were
spent on the tutorial
team, 42% on
maintenance and 2% on
admin support

7 BA volunteers
gave 14 'sessions'
which totalled 459
hours



FEEDBACK AND PHOTOS



“ It was magic! We loved it. We all really pushed ourselves out of our comfort zones and laughed so much whilst we enjoyed the activities. Everyone is so kind. Nothing is too much trouble. We love being able to do everything together as a family instead of being split up all the time. It's a very very special place. ”



“ Bendrigg has allowed our group to gain confidence, build friendships, but most of all challenge what is possible, push boundaries and find out what they can actually achieve. ”

“ Adapted and accessible outdoor activities as well as patient, kind and knowledgeable instructors meant that no matter what, everyone was able to participate. The whole course was something special and I'm very grateful to have been a part of it. ”



“ Exceptional. The most inclusive, heart-warming and humbling experience for both children and staff. ”



“ The facilities were amazing and I have to say I haven't felt this relaxed for a very long time. This is just what we needed. ”



“ I think it's like coming home for many of our children and volunteers. ”

“ Incredible experience! The students enjoyed every aspect and pushed themselves to their limits and beyond. Students grew in confidence and achieved things they never imagined. They learnt invaluable independence skills like clearing tables and self-care. ”



“ To have a fully accessible and inclusive holiday where there are NO BARRIERS was mentally so relaxing. ”

FUNDRAISING STANDARDS

Legal



Open



Honest



Respectful



Donors to Bendrigg Trust can be assured that we comply with the regulatory standards for fundraising. **We are voluntarily registered with the Fundraising Regulator** and are committed to the Fundraising Promise and comply with all the relevant standards set out in the **Code of Fundraising Practice**. Our Business Development Manager is a member of the **Chartered Institute of Fundraising**.

Our fundraising effort involves encouraging donations and gifts from individuals, running and supporting fundraising events, engaging with corporate partners and applying for grants from Charitable Trusts and Foundations. These **fundraising activities are organised and managed by our in-house fundraisers with one external professional fundraiser engaged in November 2022 to support our fundraising efforts.**

We encourage any individual, business or third-party, fundraising, on our behalf, to inform us of their fundraising activities and also adhere to the **Code of Fundraising Practice**.

We have an **Ethical Fundraising and Donations Acceptance Policy** which seeks to cover the ethical issues and social responsibility within fundraising.

We respond to all complaints within 10 working days. Complaints are dealt with in-line with our Fundraising Complaints Procedure as outlined in our Ethical Fundraising Policy. All complaints are dealt with by our Senior Leadership Team (SLT) and our trustees are informed of those which are serious. **We received zero complaints about our fundraising in 2022.**

We have published our **Safeguarding Policy** on our website. We are also signed up to the **Fundraising Preference Service** to enable individuals to opt out from receiving fundraising communications from us. **We received zero requests from this service last year.**



LOOKING FORWARDS

We now look to the future. In 2023 we continue working towards our 'bounce back' plan seeking to:



TO RETURN TO PRE PANDEMIC OPERATING LEVELS, DELIVERING HIGH QUALITY, OUTDOOR EDUCATION COURSES.

Including...

- Work with 3,800 people annually on our residential courses
- Achieve at least 4 out of 5 stars for overall performance from visitor feedback
- Residential volunteers back to pre-pandemic levels of 175 placements per year



TO RETURN TO A POSITION OF FINANCIAL SUSTAINABILITY.

Including...

- Maintaining an unrestricted general fund surplus during the 2023 financial year
- Provide £85,000 of sponsorship funding annually to ensure that Bendrigg can be accessible to people facing financial hardship
- To review current practices and make recommendations to Trustees on being more operationally efficient with the resources we have



TO ENSURE THAT BENDRIGG'S RESOURCES CONTINUE TO MEET VISITOR'S EXPECTATIONS AS A LEADER IN THE FIELD.

Including...

- Follow through with an essential internal and external maintenance plan with all the buildings
- Undertake an evaluation of staff job satisfaction and look to improve on this by the end of 2023
- To consult with visitors and staff around activity development and have a new strategic plan



TO DEVELOP OUR LONG-TERM STRATEGIC PLANS AS WE LOOK TO THE FUTURE.

Including...

- Consultation process with all Bendrigg's stakeholders which will inform the strategic plan
- A clear, defined and well-evidence 2024-2029 organisational strategy for Bendrigg

RISK MANAGEMENT

The Board of Trustees is sensitive to potential risks to which the charity may be exposed.

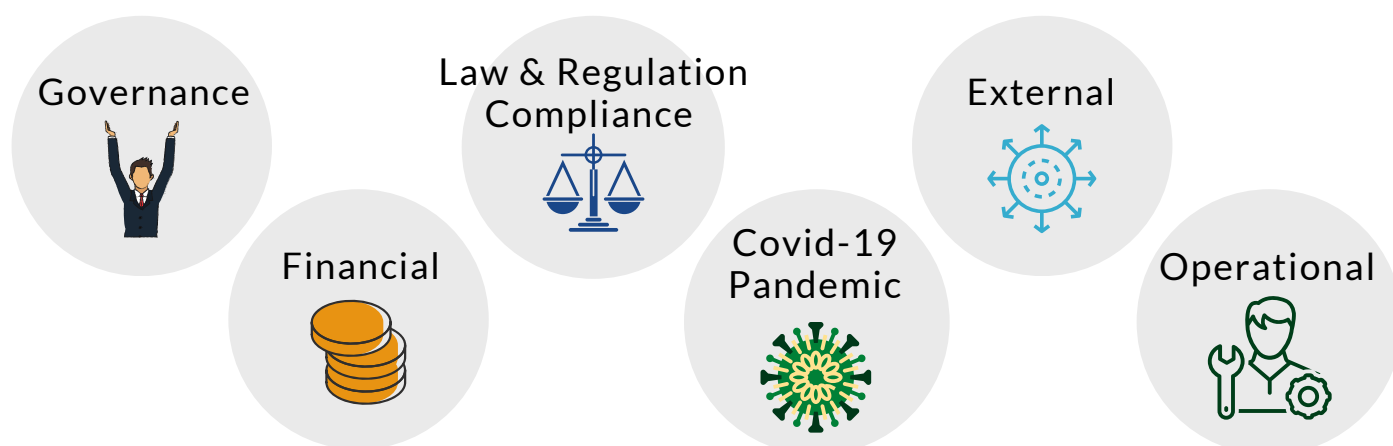
Risk Register

The management of risk by Bendrigg Trust is based upon a Risk Register ('the Register') which has been in use since February 2017. The Register is kept under active consideration by the Centre Director and is reviewed every 6 months by the Risk Register Committee, which consists of the Centre Director and up to 3 Trustees. The last bi-annual review of the Register was on 14th February 2023.

Responsibilities

The Risk Committee reports to the Trustees in Council. Risk Management is ultimately the responsibility of all Trustees. It is the Trustees duty (assisted by the Risk Committee) to identify risks, to devise systems for managing those risks (or ensure that proper systems have been devised) and to monitor these systems to ensure that they are being put into effect.

The risks considered in the register are considered under six headings:



Public Benefit

From 2008, the Charities Act has required all charities to meet the legal requirement that its aims are for the public benefit. For this to be true there must be an identifiable benefit and the benefit must be to the public or a section of the public.

The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on in its annual report to achieve those aims, meet these principles.



FINANCIAL REVIEW



Treasurers Report

The Statement of Financial Activities (SoFA) reports a total surplus of £106,007 for the year ended 31 December 2022 (2021: deficit of £86,914); this is made up from an unrestricted surplus of £212,351 and a restricted funds deficit of £106,344. The overall surplus was added to the reserves brought forward of £3,673,763, to give total reserves at the balance sheet date of £3,779,770.

We are pleased to be able to report this overall surplus in our unrestricted activities in 2022, in spite of some ongoing challenges during the year as we continued to recover from the effects of the Covid pandemic but then encountered significant inflationary cost pressures. Our client and donor income has improved considerably, from £923,000 in 2021 to £1,420,000 in 2022, an overall increase of just under £500,000. Having said this our income in 2022 was much assisted by the inclusion of two exceptional items with a combined value of £347,000; the first of these resulted from the settlement of a business interruption insurance claim and the second from the disposal of a small property. Without these two non-recurring items our income for the year would have been closer to £1,073,000 and we would have been reporting a significant overall deficit for the year.

The Balance Sheet at 31 December confirms net assets of £3,779,000 (2021: £3,673,000), with net current assets of £659,000 (2021: £419,000) and net cash balances of £865,000 (2021: £822,000). The cash balances are mostly held for unrestricted purposes, with £762,000 held as unrestricted funds and £103,000 relating to restricted projects, and these are stated after the repayment in April 2022 of a £250,000 'Coronavirus Business Interruption Loan (CBIL)'. The overall cash position provides Bendrigg with robust financial resilience as we face into some of the challenges that lie ahead in 2023. The Balance Sheet also shows the carrying value of our property and other fixed assets at £3,120,000, most of which are funded by restricted capital funds.

The Cash Flow Statement provides the detail of the cash movements during the year to 31 December, showing that the overall cash position strengthened significantly in 2022 due to the effects of the exceptional income items and after the repayment of the CBIL loan facility.

Overall the Financial Statements reflect a robust position after another year of recovery and with the added benefit of some non-recurring income. The Bendrigg management team have again worked tirelessly to enable the organisation to return to pre pandemic levels of occupancy and their ongoing efforts will ensure that the organisation can return to a surplus making position as soon as possible.

Continued...

FINANCIAL REVIEW



Going Concern

The Trustees and Management Team are concerned that the Charity is likely to incur ongoing Unrestricted General Fund deficits in the short to medium term future; in spite of the return to pre pandemic levels of income generation and site occupancy, our cost base has risen significantly due to inflationary and other cost pressures. We do not believe that the expected level of deficit gives rise to concern about the ongoing assumption of Going Concern, in part due to the resilience of our balance sheet and cash reserves and in part due to the work that is currently being undertaken to address the deficit position. As a result the Council are satisfied that the assumption of Going Concern remains entirely valid.

Reserves Policy

The Reserves Policy, which is reviewed and approved by the Council on an annual basis, sets out an assessment of an appropriate level of free reserves after restrictions and designations.

The Trustees have again considered the Reserves Policy at 31 December 2022, taking full account of the range of risks that face the organisation and as captured in our updated Risk Register. In determining the target level of General Fund reserves the Council have paid close attention to certain key risks; in particular these include the ongoing deficits that the charity expects to incur in the short term future. This risk-based approach to determining our policy has resulted in a revised target level of free reserves of £600,000. It is also worth noting that this revised target level of reserves also equates to approximately six months of operating costs, compared to the four months of operating costs we carried prior to the Covid-19 pandemic.

Kim Parry LVO
Treasurer

GOVERNANCE, STRUCTURE AND MANAGEMENT



Constitution

Bendrigg Trust is a charitable company limited by guarantee (01396557), incorporated on 27 October 1978 and registered as a charity on 15 February 1979.

The company was established under a Memorandum of Association which contains the objects and powers of the charitable company and is governed in accordance with its Articles of Association. The subscribers are referred to as Members. In the event of the company being wound up, the Members are required to contribute an amount not exceeding £5.

The principle objective of the charity is to provide high quality courses for disabled and disadvantaged people. It aims to promote inclusion, encourage independence and build self-confidence through the use of residential experience and the safe provision of adventurous activities delivered by dedicated, qualified staff.

Trustees, Recruitment and Induction

Bendrigg Trust recognises that a robust, independent and effective Board of Trustees is essential if the charity is to achieve its objects.

New Trustees are invited to provide a CV and meet the Centre Director and the Chair of the Trustees. Those without background knowledge of Bendrigg are given a tour and invited to attend Council and/or Management Committee meetings before they commit themselves. The aim is to have a varied and diverse Trustee Board with a mix of skills that match Bendrigg's needs.

After being elected, a new Trustee is provided with the main documents which set out the operational framework of the charity including the Memorandum and Articles, Business Plan and Financial Statements. Many Trustees make frequent visits to Bendrigg, in some cases at least weekly, giving rise to an easy and informal relationship with the Centre Director, the rest of the staff and other Trustees.

The Directors of the Company are also Trustees for the purposes of charity law and under the Company's Articles are known as Trustees and make up the Council.

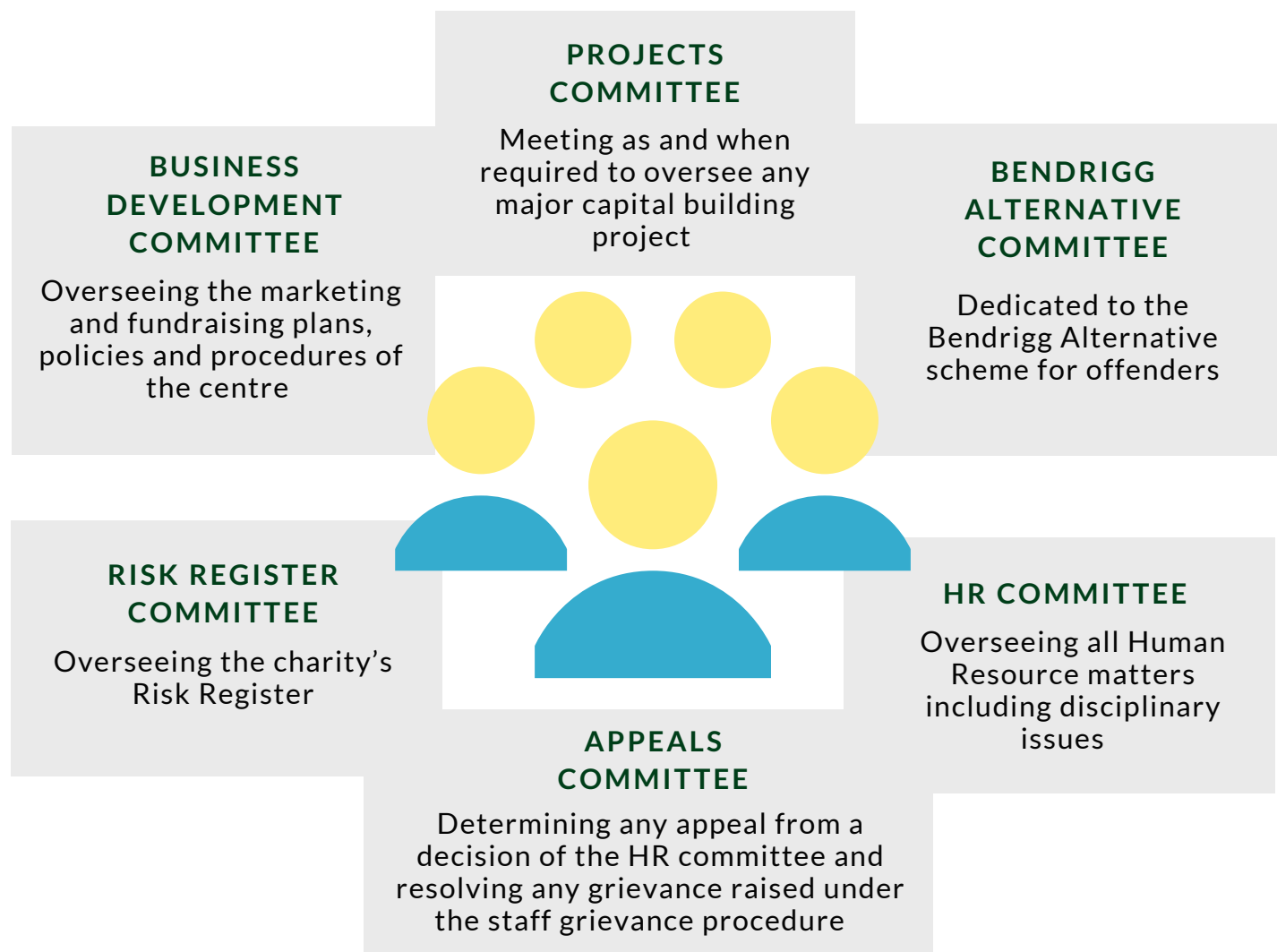
Under the Articles, the Trustees are elected to serve a period of three years. Of the elected Trustees, one third retire every year and are eligible for re-election. Those Trustees retiring are those who have been longest in office since their last election.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Organisational Structure and Governance

The Council meets bimonthly (although during the pandemic, were meeting on a monthly basis) and is responsible for the strategic direction and policy of the charity. Sub-committees consider the detail and report to the Council.

Sub-committees are as follows:



Further to the sub-committees, working groups are also formed to oversee specific projects for a set period of time. Working groups active in 2022 included:



STRATEGIC AND BUSINESS PLAN WORKING GROUP

Responsible for reviewing and writing a new five year business and strategic plan



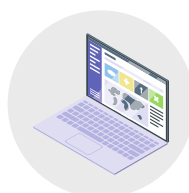
TRUSTEE STEERING GROUP

Considering finance, health and safety, activities, insurance, buildings and grounds



BENDRIGG DISABILITY ADVISORY GROUP

Meeting as and when required to advise the Trust on disability matters



IT AND TELECOMS WORKING GROUP

Overseeing the IT and telephone infrastructure

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also Directors of Bendrigg Trust for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounts Standards and Applicable Law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and of the charitable company for that period. In preparing these financial statements, the Trustees are required to :

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities Statement of Recommended Practice (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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Auditor

MHA Moore and Smalley are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- so far as they are aware there is no relevant audit information of which the charitable company's auditor is unaware; and
- each Trustee has taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.


Approval

By approving the Trustees report the Trustees are also approving the strategic report in their capacity as company directors.

This report was approved by the Trustees on 23rd June 2023 and signed on their behalf by:



Nicholas Liley
Secretary & Centre Director



Adrian Walter
Chair of Trustees

INDEPENDENT AUDITORS REPORT

Opinion

We have audited the financial statements of Bendrigg Trust for the year ended 31 December 2022 which comprise of the Statement of Financial Activities, Balance Sheet, 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITORS REPORT

Other Information

The other information comprises the information included in the Trustees' 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.

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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (incorporating the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal 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 Trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

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

INDEPENDENT AUDITORS REPORT

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 22, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiries with the board about any known or suspected instances of non-compliance with laws and regulations, including fraud;
- challenging assumptions and judgements made by the board in their significant accounting estimates;
- auditing the risk of fraud in revenue by way of cut off testing, including testing deferral of income for future bookings, as well as transactional testing to obtain evidence that income is complete and recognised in the correct accounting period;
- an evaluation of the risk management override of controls and subsequent testing, including through testing journal entries and other adjustments for appropriateness; and
- an evaluation of the charitable company's internal control environment.

Because of the industry in which the charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety, including meeting the requirements of the Adventure Activities Licensing Authority; employment law, and compliance with the UK Companies Act and Charities Act.

INDEPENDENT AUDITORS REPORT

Auditor's responsibilities for the audit of the financial statements (continued)

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.



04/07/2023

Jenny McCabe

Senior Statutory Auditor

For and on behalf of MHA Moore and Smalley
Chartered Accountants and Statutory Auditor

Priory Close
St Mary's Gate
Lancaster
LA1 1XB

Statement of Financial Activities (Incorporating the income and expenditure account)

For the Year Ended 31 December 2022

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
Income from:					
Donations and legacies	3	198,828	168,654	367,482	423,733
Investments	4	3,753	-	3,753	212
Charitable activities	5	702,205	-	702,205	363,900
Other	6	347,108	-	347,108	135,449
Total		1,251,894	168,654	1,420,548	923,294
Expenditure on:					
Raising funds	7	48,409	-	48,409	41,654
Charitable activities	8	1,126,086	140,046	1,266,132	968,554
Total		1,174,495	140,046	1,314,541	1,010,208
Net (expenditure)/ income before transfers		77,399	28,608	106,007	(86,914)
Transfer between funds	10, 20	134,952	(134,952)	-	-
Net movement in funds		212,351	(106,344)	106,007	(86,914)
Reconciliation of funds:					
Total funds brought forward		422,975	3,250,788	3,673,763	3,760,677
Total funds carried forward		635,326	3,144,444	3,779,770	3,673,763

The Statement of Financial Activities includes all recognised gains and losses in the year.

All of the above amounts relate to continuing activities.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 30 to 45 form part of these financial statements.


Balance Sheet


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As at 31 December 2022

		2022	2021
		£	£
Fixed assets			
Tangible assets	12	3,120,302	3,254,482
Current assets			
Stock		12,595	11,111
Debtors	13	11,019	12,946
Cash at bank and in hand		865,021	822,043
		888,635	846,100
Creditors: amounts falling due within one year	14	(229,167)	(426,819)
Net current assets		659,468	419,281
Total assets less current liabilities		3,779,770	3,673,763
Net assets		3,779,770	3,673,763
Funds:			
Restricted funds	16	3,144,444	3,250,788
Unrestricted funds	18	635,326	422,975
Total funds		3,779,770	3,673,763

These accounts were approved by the Trustees and authorised for issue on the 23rd June 2023 and are signed on their behalf by:


.....
Adrian Walter
Chair


.....
Kim Parry LVO
Treasurer

Company Registration Number: 01396557

The notes on pages 30 to 45 form part of these financial statements.

Cash Flow Statement

For the year ended 31 December 2022

	Total 2022	Total 2021
	£	£
Cash generated in operating activities	175,496	48,397
Cashflows from investing activities:		
Investment income	3,753	212
Proceeds from sale of fixed assets	125,317	-
Purchase of fixed assets	(11,588)	(62,830)
Cash provided by/ (used in) investing activities	117,482	(62,618)
Cashflows from financing activities	(250,000)	-
Payment of loan	-	250,000
Receipt of loan		
Cash provided by/ (used in) financing activities	250,000	250,000
Increase in cash and cash equivalents in the year	42,978	235,779
Cash and cash equivalents brought forward	822,043	586,264
Cash and cash equivalents carried forward	865,021	822,043
Reconciliation of net movement in funds to net cashflow from operating activities		
Net movement in funds	106,007	(86,914)
Profit on sale of assets	(118,394)	-
Investments income received	(3,753)	(212)
Depreciation	113,112	115,954
Increase in stocks	(1,484)	(3,830)
Decrease/(increase) in debtors	1,927	17,414
Increase in creditors (excluding loan)	52,348	5,985
Net cash generated in operating activities	175,496	48,397
Components of cash and cash equivalents		
Cash at bank and in hand	865,021	822,043
	865,021	822,043

The notes on pages 30 to 45 form part of these financial statements.

Notes to the financial statements

for the year ended 31st December 2022

1 Accounting policies

Legal form

Bendrigg Trust is a registered charity and a limited company, limited by guarantee, as defined by the Companies Act 2006, incorporated in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the Charity.

The registered office of the Charity, the nature of its operations and its principal activities are all detailed in the Charity administrative details of these financial statements.

Basis of preparation

Bendrigg Trust meets the definition of a public benefit entity under FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared on a going concern basis under the historical cost convention. The particular accounting policies adopted by the Trustees are described below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees consider the charity to have a sufficient level of working capital and have made an assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. There are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Donations and legacies are included in the accounts on a cash received basis or where there is a certainty of receipt and the amount is quantifiable. Grants and donations in respect of specific projects are recognised in full in the Statement of Financial Activities in the period in which they are receivable and are credited to restricted reserves.

Notes to the financial statements

for the year ended 31st December 2022

1 Accounting policies (continued)

Investment income is credited to the statement of financial activities in the period in which it becomes receivable.

Income from charitable activities is recognised in the period to which it relates.

Other income includes income from insurance claim receipts and the sale of tangible assets which are recognised upon legal entitlement to the Charity.

Government grants and CJRS (Coronavirus Job Retention Scheme) claims are recognised in the period to which they relate.

Expenditure

All expenditure is accounted for on an accruals basis in the expense categories required by the SORP. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Costs are further allocated between the activities undertaken on a basis consistent with the use of the resources.

Charitable activities expenditure includes costs incurred in the delivery of the Charity's activities and services. It includes both direct costs, including staff costs, that are incurred in the delivery of the activities and services and indirect costs which are required to support the delivery of the charitable objects.

Costs of raising funds include those costs in relation to the Charity's operations which are used to generate further income which is integral to the Charity in meeting its charitable objectives. It includes direct costs and also indirect costs which have been allocated based on an estimated share relating to fundraising costs.

Fixed assets

All fixed assets are initially recorded at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their expected useful lives on the following basis:

Freehold property	-	2% straight line per annum
Leasehold property	-	4% straight line per annum
Motor vehicles and trailers	-	25% reducing balance
Fixtures, fittings and equipment	-	10%/20% straight line per annum
Sports installations	-	10% straight line per annum

Stocks

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

Notes to the financial statements

for the year ended 31st December 2022

1 Accounting policies (continued)

Debtors and creditors within one year

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash is a basic financial asset and includes cash in hand and deposits held on call with banks.

Fund accounting

Unrestricted funds - General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds - Designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Restricted funds - Restricted funds arise where there is a donor-imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specified purpose.

Pensions

The Charity operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Taxation

HM Revenue & Customs considers Bendrigg Trust to be a charity and therefore they are entitled to exemption from tax afforded by Sections 478-489 of the Corporation Taxes Act 2010 to the extent that income is applied exclusively for charitable purposes.

Financial instruments

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

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

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

Notes to the financial statements

for the year ended 31st December 2022

1 Accounting policies (continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price and are subsequently carried at amortised cost. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that the estimated future cash flows have been affected. The impairment loss is recognised in the statement of financial activities.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

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

2 Judgements and key sources of estimation uncertainty

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

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

Key assumptions, judgements and estimates

In the opinion of the Trustees, there have been no significant judgements made in the process of applying the above accounting policies. There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Notes to the financial statements

for the year ended 31st December 2022

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Staff sponsorship	-	18,000	18,000	32,265
Project donations	-	56,156	56,156	41,933
General donations	198,828	-	198,828	327,467
Specific donations	-	32,486	32,486	8,500
Sponsored courses	-	62,012	62,012	13,568
	198,828	168,654	367,482	423,733
<i>Total 2021</i>	327,467	96,266	423,733	

4 Income from investments

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Bank interest receivable	3,753	-	3,753	212
	3,753	-	3,753	212
<i>Total 2021</i>	212	-	212	

5 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Course fees	677,816	-	677,816	350,370
Other charitable activities	24,389	-	24,389	13,530
	702,205	-	702,205	363,900
<i>Total 2021</i>	363,900	-	363,900	

Notes to the financial statements

for the year ended 31st December 2022

6 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
CJRS income	-	-	-	135,449
Insurance claim receipt	228,714	-	228,714	
Proceeds from sale of asset	118,394	-	118,394	
	347,108	-	347,108	135,449
<i>Total 2021</i>	135,449	-	135,449	

7 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Telephone	633	-	633	495
Direct fundraising costs	4,642	-	4,642	4,055
Freelance instructors fee	1,200	-	1,200	-
Staff costs	41,934	-	41,934	37,104
	48,409	-	48,409	41,654
<i>Total 2021</i>	41,654	-	41,654	

Notes to the financial statements

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for the year ended 31st December 2022

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Goods for resale	4,514	-	4,514	5,206
Rates and water	3,302	-	3,302	1,522
Light and heat	42,739	-	42,739	27,232
Repairs and maintenance	81,423	-	81,423	36,613
Insurance	15,702	-	15,702	14,523
Motor vehicle expenses	25,257	-	25,257	14,956
Telephone	2,532	-	2,532	1,981
Provisions and household	86,888	-	86,888	52,596
Sundry expenses	9,956	21,099	31,055	7,071
Outdoor equipment	5,976	-	5,976	4,625
Staff training	12,371	-	12,371	8,311
Advertising and sponsorship	9,791	-	9,791	3,043
Bank charges	1,796	-	1,796	2,084
Printing, post and stationery	11,605	-	11,605	23,646
Freelance instructors fees	43,735	-	43,735	26,248
Audit and professional fees	9,609	-	9,609	6,934
IT software and consumables	14,092	-	14,092	-
Entry fees	2,142	-	2,143	1,222
Subscriptions	3,732	-	3,732	3,583
Indemnity insurance	435	-	435	1,012
Wages and salaries	551,697	85,747	637,444	522,134
National insurance	23,931	22,341	46,272	29,874
Pension cost	24,015	10,859	34,874	28,687
Depreciation	113,112	-	113,112	115,954
Impairment of leasehold	25,733	-	25,733	-
	1,126,086	140,046	1,266,132	968,554
<i>Total 2021</i>	<i>870,932</i>	<i>97,622</i>	<i>968,554</i>	

Support costs are allocated entirely to charitable activities in both the current and prior period.

Notes to the financial statements

for the year ended 31st December 2022

9 Net income/(expenditure)	2022	2021
	£	£
Net income is stated after charging:		
Staff pension contributions	36,849	30,379
Auditors' remuneration		
- audit of the financial statements	5,500	5,250
Depreciation of tangible assets	113,112	115,954
- owned by the Charity		

10 Fund transfers

A transfer is made annually in respect of unrestricted depreciation charges in the year which relate to restricted asset funds of £109,219

Further details of fund transfers are included in Note 20.

11 Analysis of staff costs, trustee remuneration and the cost of key management personnel

Total staff costs were as follows	2022	2021
	£	£
Wages and salaries	674,332	547,165
Social security costs	49,343	40,255
Pension costs	36,849	30,379
	760,524	617,799

Particulars of employees:

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

	2022	2021
	No.	No.
Administrative staff	11	9
Tutorial staff	15	13
Maintenance staff	1	1
Catering and domestic staff	7	7
	34	30

Notes to the financial statements

for the year ended 31st December 2022

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

No employee received remuneration of more than £60,000 during the current or prior year.

The total amount of employee benefits received by key management personnel, as determined by the Charity, is £194,927 (2021: £180,379) during the current period.

The Charity operates a defined contribution pension scheme. The contributions paid into the scheme in respect of eligible employees for the year ended 31 December 2022 amounted to £36,849 (2021: £30,379).

No Trustees received any remuneration during the current or prior period. No Trustee received any expenses for their role as Trustees in the current or prior period.

12 Tangible fixed assets

	Freehold Property £	Leasehold Property £	Motor Vehicles & trailers £	Fixtures Fittings & equipment £	Totals £
Cost					
At 1 January 2022	4,184,940	76,456	280,182	593,868	5,135,446
Additions	3,000	-	-	8,588	11,588
Disposals	(7,686)	-	(2,750)	-	(10,436)
At 31 December 2022	4,180,254	76,456	277,432	602,456	5,136,598
Depreciation					
At 1 January 2022	1,059,416	47,665	180,015	593,868	1,880,964
Charge for the year	83,724	3,058	25,042	1,288	113,112
Impairment	-	25,733	-	-	25,733
Eliminated on disposal	(763)	-	(2,750)	-	(3,513)
At 31 December 2022	1,142,377	76,456	202,307	595,156	2,016,296
Net book value					
At 31 December 2022	3,037,877	-	75,125	7,300	3,120,302
At 31 December 2021	3,125,524	28,791	100,167	-	3,254,482

Notes to the financial statements

for the year ended 31st December 2022

12 Tangible fixed assets (continued)

The freehold at Bendrigg Lodge was transferred from the Mary Kinross Trust on 12 March 1985 as a gift. The freehold is not included in the financial statements as an asset but has a substantial market value.

The freehold at Fell End was transferred from the trustees of Kirkbie Kendal School on the 7th July 1999 for the sum of £100. This freehold property has been disposed of during the financial year and therefore the asset is not included in the financial statements as at 31 December 2022.

The freehold property reported above, having a net book value of £3,037,877, relates to the capitalised cost of property developments (including Acorn House) that have taken place on the Bendrigg site subsequent to the original gift of Bendrigg Lodge.

A 25 year lease on Greenslack was agreed in April 2006 and this is the only leasehold held by the Trust. During the year the charity has impaired the netbook value of the leasehold property on the basis that it intends to terminate the lease.

13 Debtors	2022	2021
	£	£
Trade debtors	358	4,100
Prepayments	10,661	3,982
VAT recoverable	-	4,864
	11,019	12,946

14 Creditors: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	24,466	22,788
Taxation and social security	10,901	-
Bank loan	-	250,000
Other creditors	2,241	2,562
Accruals	29,596	5,569
Deferred income	161,963	145,900
	229,167	426,819

Note 15

Notes to the financial statements

for the year ended 31st December 2022

15	Deferred income	2022 £	2021 £
	Balance brought forward	145,900	139,218
	Course fees received in advance	147,861	87,467
	Release of deferred income	(131,798)	(80,785)
		161,963	145,900

16	Restricted funds: Current year	Note	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
	Restricted funds						
	Restricted funds income	17	73,971	168,654	(140,046)	-	102,579
	Restricted funds capital		3,176,817	-	-	(134,952)	3,041,865
	Total funds		3,250,788	168,654	(140,046)	(134,952)	3,144,444

Restricted funds: Prior year	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Restricted funds					
Restricted funds income	137,888	96,266	(97,622)	(62,561)	73,971
Restricted funds capital	3,237,734	-	-	(60,917)	3,176,817
Total funds	3,375,622	96,266	(97,622)	(123,478)	3,250,788

Restricted capital funds are made up of incoming resources given specifically to acquire fixed assets, as reduced over the useful economic life of those assets in line with their depreciation - £3,067,598 (2021: £3,176,817).

Notes to the financial statements

for the year ended 31st December 2022

17 Restricted income funds: Current year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Climbing club	8,760	11,580	(8,315)	-	12,025
Sponsored Courses	35,504	62,012	(79,899)	-	17,617
Outdoor Equipment	1,450	12,614	(4,714)	-	9,350
Canoes	-	16,486	-	-	16,486
Sensory Room	560	-	-	-	560
Tube Slide	-	1,000	-	-	1,000
Trainee Coordinator	16,611	15,000	(16,611)	-	15,000
Trainee - Training	960	3,000	(3,960)	-	-
BA Co-ordinator	-	15,000	(6,250)	-	8,750
Hidden Disabilities Project	10,126	-	(10,126)	-	-
Fundraising Database	-	-	-	-	-
'Someone Like Me' Project	-	31,962	(10,171)	-	21,791
Restricted income funds	73,971	168,654	(140,046)	-	102,579

Restricted funds: Prior year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Climbing club	-	13,102	(4,342)	-	8,760
Sponsored Courses	72,106	13,568	(50,170)	-	35,504
Outdoor Equipment	6,074	3,500	(8,124)	-	1,450
Disability Aids	183	-	(183)	-	-
Sensory Room	560	-	-	-	560
Minibus	54,394	8,500	(333)	(62,561)	-
Trainee Coordinator	-	30,265	(13,654)	-	16,611
Trainee - Training	-	2,000	(1,040)	-	960
Family Rooms	3,925	-	(3,925)	-	-
Hardship Fund	646	-	(646)	-	-
Hidden Disabilities Project	-	11,206	(1,080)	-	10,126
Fundraising Database	-	2,500	(2,500)	-	-
Renewable Energy Study	-	11,625	(11,625)	-	-
Restricted income funds	137,888	96,266	(97,622)	(62,561)	73,971

Notes to the financial statements

for the year ended 31st December 2022

17 Restricted income funds (continued)

Climbing Club: funds used to support an inclusive climbing club which allows young people of all abilities to learn to climb in a safe, supported and fun environment.

Sponsored Courses: enables bursaries to be given to some groups who without it would not be able to afford to come to Bendrigg.

Outdoor Equipment: enables specific pieces of equipment to be purchased.

Disability Aids: enables specific disability aids to be purchased.

Sensory Room: funding received enabled the sensory room to be upgraded.

Minibus: to provide for a new minibus.

Trainee Co-ordinator: to fund a post which supervises the work and the development of trainee tutors.

Trainee - Training: to support training courses for our trainee tutors.

Family Rooms: funding received to enable some bedrooms to be used as family living space.

Hardship Fund: funding received to top-up staff salaries when required during the pandemic.

Hidden Disability Project: funding to create 15 social story books and videos aimed at people with autistic spectrum disorder and other hidden disabilities.

Fundraising Database: grant received to cover the cost of installing a new fundraising database.

Renewable Energy: grant received from the Rural Community Energy Fund to undertake a Renewable Energy Feasibility Study on the Bendrigg site.

Canoes: to fund a new fleet of canoes.

Tube Slide: to fund the building of two new tube slide huts which will incorporate a built-in hoisting system.

BA Co-ordinator: to fund a co-ordinator post for the Bendrigg ALternative Scheme which is a scheme providing opportunities for offenders, or those at risk of offending, to work alongside the groups who visit Bendrigg.

'Someone Like Me' Volunteer Project: to support the volunteer programme with a specific focus on increasing the number of volunteers with a disability.

Notes to the financial statements

for the year ended 31st December 2022

18 Unrestricted income funds: Current year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General Funds	422,975	1,251,894	(1,174,495)	134,952	635,326
Unrestricted funds	422,975	1,251,894	(1,174,495)	134,952	635,326

Unrestricted income funds: Prior year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Designated Funds					
Designated Funds	-	-	-	-	-
General Funds	385,055	827,028	(912,586)	123,478	422,975
Unrestricted funds	385,055	827,028	(912,586)	123,478	422,975

Notes to the financial statements

for the year ended 31st December 2022

19	Analysis of fund transfers	Total £
	Annual transfer in respect of restricted fixed asset funds	134,952
	Total transfers	134,952

20 Analysis of net assets between funds: Current year

	Tangible fixed assets £	Cash £	Net current assets excl. cash £	Long term liabilities £	Total £
Restricted funds	3,041,865	102,579	-	-	3,144,444
General funds	78,437	762,442	(205,553)	-	365,326
Total funds	3,120,302	865,021	(205,553)	-	3,779,770

Analysis of net assets between funds: Prior year

	Tangible fixed assets £	Cash £	Net current assets excl. cash £	Long term liabilities £	Total £
Restricted funds	3,176,817	73,971	-	-	3,250,788
General funds	77,665	748,072	(402,762)	-	422,975
Total funds	3,254,482	822,043	(402,762)	-	3,673,763

21 Operating lease commitments

At 31 December 2022, the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2022	2021
Amounts payable:		
Within 1 year	3,172	788
Between 1 and 5 years	4,004	3,743
	7,176	4,531

Notes to the financial statements

for the year ended 31st December 2022

22 Contingencies

The charity received lottery grants totalling £243,364 during the financial years 1999 and 2000 to fund the development of improvements to the accommodation in Bendrigg Lodge and also a grant of £200,000 between 2007 and 2008 towards the construction of the Kinross Building. The charity may not dispose of these buildings without prior written permission of the lottery board, nor use the buildings as security for a loan. This restriction shall be in force for 80 years from the date of the grants.

23 Control and related party transactions

The charity was under the control of the Board of Trustees who are also directors for the purposes of company law in both the current and prior period.

The charity has a very close relationship with The Bendrigg Support Trust. The Support Trust was established for the purpose of supporting the work of the Bendrigg Trust. A revenue grant of £20,000 (2021: £20,000) was received during the year. Mr J Holmes, Mr T Lowe and Miss R Hodgson, Trustees, are also Trustees of the Bendrigg Support Trust along with an independent trustee, Mr R Brownson.

The charity also has a close relationship with The Mary Kinross Charitable Trust through an influential member who is also on the Bendrigg Alternative Committee. Total grants received during the year total £100,000 (2021: £50,000). Of these grants, £45,000 was for restricted purposes with the balance continuing to be given to use towards general expenses of the charity.

During the year the charity incurred costs of £435 (2021: £1,012) relating to indemnity insurance for the trustees.

There were no outstanding balances with related parties at 31 December 2022 or 31 December 2021.

24 Company Limited by guarantee

The company is limited by guarantee. In event of the company being wound up or dissolved, each member undertakes to contribute such amounts as is required, not exceeding £5, for payment of any debts or liabilities.

REFERENCES AND ADMINISTRATIVE DETAILS

Registered Charity name: Bendrigg Trust

Charity Registration number: 508450

Company Registration number: 01396557

Registered office: Bendrigg Lodge, Old Hutton, Kendal LA8 0NR

Trustees:

The Trustees who served the company during the period were as follows:

Adrian Walter, Chair of Trustees

Kim Parry LVO, Treasurer

Rachael Hodgson

Kay Foster

Shelagh McGregor

Jeremy Prall

Tim Lowe

Judy Rayner

John Holmes MBE

Brian McDonough

Peter Bates

Tom Hibbert

Anne Fleck

Senior Management Team

Company Secretary and Centre Director: Nicholas Liley

Business Development Manager: Sarah Garman

Activities Manager: Sam Litten

Finance and HR Manager: Gill Smith

Facilities Manager: Jonny Wolfendale

Patrons:

Sir Chris Bonington CVO CBE DL

Claire Hensman, Lord Lieutenant of Cumbria

Jamie Andrew

Karen Darke

Auditor: MHA Moore & Smalley, Priory Close, St Mary's Gate, Lancaster, Lancashire, LA1 1XB

Bankers: National Westminster Bank, 10 Elephant Yard, Kendal, Cumbria LA9 4LZ

COIF Charity Funds, CCLA, Senator House, 85 Queen Victoria Street, London, EC4V 4ET

