

Camphill Community Hollywood

Northern Ireland · Charity number 108628

Details

Status Received

Company number [31054](#)

Registered 2022-02-17

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Camphill Community Hollywood
8 Shore Road
Hollywood
BT18 9hx
BT18 9HX

Phone 07530 184 543

Email info@camphillhollywood.co.uk

Website www.camphillhollywood.co.uk

Activities

Purposes: The Charity's objects are, for the public benefit, to relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner and Dr Karl Konig (as summarised in Schedule 2 to these Articles), particularly (without limitation) by the establishment and maintenance of intentional communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support (known as "Co-workers").

What the charity does: The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Accommodation/housing, Advice/advocacy/information, Community development, Community enterprise, Counselling/support, Cultural, Disability, Education/training, General charitable purposes, Human rights/equality, Volunteer development

Who the charity helps: Adult training, Learning disabilities, Mental health, Physical disabilities, Sensory disabilities, Unemployed/low income, Voluntary and community sector, Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£685,268	£685,255	£-116,557	19

Trustees

Name	Role	Appointed
Colm Greene		
Mr Marcin Dariusz Holecki		
Mr Scott Edgar Wilson		
Mr Stephen Baird		
Mrs Andrea Diesel		
Mrs Edeline Lefevre		
Mrs Heidi Steffen		

Camphill Community Holywood

Northern Ireland - Charity number 108628

Accounts

Camphill Community Holywood

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	816	3,075	3,891	879
Charitable activities	6	351,657	–	351,657	307,850
Other trading activities	7	310,687	–	310,687	271,164
Other income	8	19,033	–	19,033	25,429
Total income		<u>682,193</u>	<u>3,075</u>	<u>685,268</u>	<u>605,322</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	296,540	–	296,540	260,944
Expenditure on charitable activities	10,11	388,715	–	388,715	371,349
Total expenditure		<u>685,255</u>	<u>–</u>	<u>685,255</u>	<u>632,293</u>
Net income/(expenditure) and net movement in funds		<u>(3,062)</u>	<u>3,075</u>	<u>13</u>	<u>(26,971)</u>
Reconciliation of funds					
Total funds brought forward		31,455	–	31,455	58,426
Total funds carried forward		<u>28,393</u>	<u>3,075</u>	<u>31,468</u>	<u>31,455</u>

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

The notes on pages 20 to 31 form part of these financial statements.

Camphill Community Holywood

Company Limited by Guarantee

Statement of Financial Position


31 January 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	45,122	49,535
Current assets			
Stocks	17	25,928	32,161
Debtors	18	8,265	18,609
Cash at bank and in hand		68,710	57,178
		<u>102,903</u>	<u>107,948</u>
Creditors: amounts falling due within one year	19	<u>65,832</u>	<u>69,856</u>
Net current assets		<u>37,071</u>	<u>38,092</u>
Total assets less current liabilities		<u>82,193</u>	<u>87,627</u>
Creditors: amounts falling due after more than one year	20	<u>50,725</u>	<u>56,172</u>
Net assets		<u>31,468</u>	<u>31,455</u>
Funds of the charity			
Restricted funds		3,075	–
Unrestricted funds		<u>28,393</u>	<u>31,455</u>
Total charity funds	22	<u>31,468</u>	<u>31,455</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 7 October 2025, and are signed on behalf of the board by:


Ms H Steffen
Trustee


Mr S Wilson
Trustee

The notes on pages 20 to 31 form part of these financial statements.

Camphill Community Hollywood

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	13	(26,971)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,008	6,748
<i>Changes in:</i>		
Stocks	6,233	(4,025)
Trade and other debtors	10,344	(1,996)
Trade and other creditors	(4,024)	(10,649)
Cash generated from operations	<u>19,574</u>	<u>(36,893)</u>
Net cash from/(used in) operating activities	<u>19,574</u>	<u>(36,893)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(2,595)</u>	<u>(48,949)</u>
Net cash used in investing activities	<u>(2,595)</u>	<u>(48,949)</u>
Cash flows from financing activities		
Other financing cash flow adjustment	<u>(5,447)</u>	<u>63,173</u>
Net cash (used in)/from financing activities	<u>(5,447)</u>	<u>63,173</u>
Net increase/(decrease) in cash and cash equivalents	11,532	(22,669)
Cash and cash equivalents at beginning of year	<u>57,178</u>	<u>79,847</u>
Cash and cash equivalents at end of year	<u>68,710</u>	<u>57,178</u>

The notes on pages 20 to 31 form part of these financial statements.

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 8 Shore Road, Holywood, Down, BT18 9HX, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There are no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% straight line
Motor vehicles	-	25% straight line
Property Improvements	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Limited liability

The liability of the Members is limited.

Member obligations

Every Member undertakes to contribute such amount as may be required, not exceeding £5, to the Charity's assets if it is wound up while he/she is, or within one year after he/she ceases to be, a Member for:-

- payment of the Charity's debt and liabilities contracted before he/she ceased to be a Member;
- the costs, charges and expenses of winding up; and
- the adjustment of rights, between themselves, of persons who have contributed to the Charity's assets.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	816	—	816
Grants			
A&NBC Award	—	3,075	3,075
	<u>816</u>	<u>3,075</u>	<u>3,891</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	879	–	879
Grants			
A&NBC Award	–	–	–
	<u>879</u>	<u>–</u>	<u>879</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Residential care	320,149	320,149	279,854	279,854
Daycare	18,440	18,440	15,983	15,983
Resident recharge	13,068	13,068	12,013	12,013
	<u>351,657</u>	<u>351,657</u>	<u>307,850</u>	<u>307,850</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop & Bakery	238,433	238,433	206,597	206,597
Cafe	72,254	72,254	64,567	64,567
	<u>310,687</u>	<u>310,687</u>	<u>271,164</u>	<u>271,164</u>

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	5,033	5,033	3,429	3,429
CCTNI Revenue Support	14,000	14,000	22,000	22,000
	<u>19,033</u>	<u>19,033</u>	<u>25,429</u>	<u>25,429</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Shop costs	296,540	296,540	260,944	260,944

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Community	386,215	386,215	368,849	368,849
Support costs	2,500	2,500	2,500	2,500
	<u>388,715</u>	<u>388,715</u>	<u>371,349</u>	<u>371,349</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Community	386,215	–	386,215	368,849
Governance costs	–	2,500	2,500	2,500
	<u>386,215</u>	<u>2,500</u>	<u>388,715</u>	<u>371,349</u>

12. Net income/(expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>7,008</u>	<u>6,748</u>

13. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>2,500</u>	<u>2,500</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	347,372	305,766
Social security costs	21,214	16,231
Employer contributions to pension plans	6,785	5,743
	<u>375,371</u>	<u>327,740</u>

The average head count of employees during the year was 19 (2024: 18).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

One Trustee, Ms A Diesel is a co-worker and the Community registered manager, during the financial year 2025 she received a remuneration of £43,407 (2024 - £41,284) and a pension contribution of £1,115 (2024 - £1,051) for this position.

One Trustee, Mr M Holecki is a co-worker who lives and works within the community. All co-workers, whether they are members of the board of Trustees or not, their needs are met by the Community of Camphill Holywood and includes living accommodation and daily essentials. These costs are of a communal nature and it is not practical to place a valuation on the specific amount.

No other remuneration or benefits from employment with the charity or a related entity were received by the trustees;

Trustee Expenses

- no trustee expenses have been incurred

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Property Improvements £	Total £
Cost				
At 1 February 2024	77,708	22,409	47,254	147,371
Additions	2,595	–	–	2,595
At 31 January 2025	80,303	22,409	47,254	149,966
Depreciation				
At 1 February 2024	70,642	22,409	4,785	97,836
Charge for the year	2,223	–	4,785	7,008
At 31 January 2025	72,865	22,409	9,570	104,844
Carrying amount				
At 31 January 2025	7,438	–	37,684	45,122
At 31 January 2024	7,066	–	42,469	49,535

17. Stocks

	2025 £	2024 £
Finished goods and goods for resale	25,928	32,161

18. Debtors

	2025 £	2024 £
Prepayments and accrued income	1,233	754
Other debtors	7,032	17,855
	8,265	18,609

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	17,488	14,626
Accruals and deferred income	15,745	29,805
Social security and other taxes	12,114	8,283
Other creditors - Loan from CCT(NI)	7,000	7,000
Other creditors	13,485	10,142
	65,832	69,856

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

20. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors - Loan from CCT(NI)	<u>50,725</u>	<u>56,172</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,785 (2024: £5,743).

22. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 024	Income £	Expenditure £	At 31 January 2025 £
General funds	<u>31,455</u>	<u>682,193</u>	<u>(685,255)</u>	<u>28,393</u>

	At 1 February 2 023	Income £	Expenditure £	At 31 January 2024 £
General funds	<u>58,426</u>	<u>605,322</u>	<u>(632,293)</u>	<u>31,455</u>

Restricted funds

	At 1 February 2 024	Income £	Expenditure £	At 31 January 2025 £
A&NBC Award	<u>—</u>	<u>3,075</u>	<u>—</u>	<u>3,075</u>

	At 1 February 2 023	Income £	Expenditure £	At 31 January 2024 £
A&NBC Award	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	45,122	–	45,122
Current assets	99,828	3,075	102,903
Creditors less than 1 year	(65,832)	–	(65,832)
Creditors greater than 1 year	(50,725)	–	(50,725)
Net assets	<u>28,393</u>	<u>3,075</u>	<u>31,468</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	49,535	–	49,535
Current assets	107,948	–	107,948
Creditors less than 1 year	(69,855)	–	(69,855)
Creditors greater than 1 year	(56,173)	–	(56,173)
Net assets	<u>31,455</u>	<u>–</u>	<u>31,455</u>

24. Going concern

The charity's unrestricted funds show a net current asset position (excess of current assets over current liabilities) of £33,996 as at 31st January 2025.

The Trustees of Camphill Community Holywood are in the process of implementing a three-year business plan designed to bring about stability in the charity's financial position by the year ending 2025/26. In addition, the Trustees are engaged in preliminary planning for the provision of a second residential house, which has the potential to double the current residential capacity.

Based on these plans and the current financial position, the Trustees do not consider there to be any material uncertainty regarding the charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

25. Analysis of changes in net debt

	At 1 Feb 2024 £	Cash flows £	At 31 Jan 2025 £
Cash at bank and in hand	<u>57,178</u>	<u>11,532</u>	<u>68,710</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

26. Related parties

During the year Camphill Community Holywood entered into a trading relationship with Mr Malcolm Lefevre. The purpose of the relationship was to purchase supplies from Mr Lefevre for the store. Mrs E Lefevre, a trustee of Camphill Community Holywood is married to Mr Lefevre. The total amount transacted in the financial year ending 2025 £648 (2024 £432).

During the year, the charity employed the husband of Ms Andrea Diesel, a trustee of the charity. Her husband received remuneration of £2,973 (2024: £nil) for services provided to the charity. No amounts were outstanding at the year-end (2024: £nil). Ms Diesel was not involved in the decision regarding her husband's employment or remuneration.

27. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Camphill Community Holywood

Northern Ireland - Charity number 108628

Accounts

Camphill Community Holywood

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	879	879	11,510
Charitable activities	6	307,850	307,850	259,430
Other trading activities	7	271,164	271,164	206,039
Other income	8	25,429	25,429	116,149
Total income		<u>605,322</u>	<u>605,322</u>	<u>593,128</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	9	260,944	260,944	204,557
Expenditure on charitable activities	10,11	371,349	371,349	392,299
Total expenditure		<u>632,293</u>	<u>632,293</u>	<u>596,856</u>
Net expenditure and net movement in funds		<u>(26,971)</u>	<u>(26,971)</u>	<u>(3,728)</u>
Reconciliation of funds				
Total funds brought forward		58,426	58,426	62,154
Total funds carried forward		<u>31,455</u>	<u>31,455</u>	<u>58,426</u>

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

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

Camphill Community Holywood

Company Limited by Guarantee

Statement of Financial Position

31 January 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	49,535	7,334
Current assets			
Stocks	17	32,161	28,136
Debtors	18	18,609	16,613
Cash at bank and in hand		57,178	79,847
		<u>107,948</u>	<u>124,596</u>
Creditors: amounts falling due within one year	19	<u>69,856</u>	<u>73,504</u>
Net current assets		<u>38,092</u>	<u>51,092</u>
Total assets less current liabilities		<u>87,627</u>	<u>58,426</u>
Creditors: amounts falling due after more than one year	20	<u>56,172</u>	<u>-</u>
Net assets		<u>31,455</u>	<u>58,426</u>
Funds of the charity			
Unrestricted funds		<u>31,455</u>	<u>58,426</u>
Total charity funds	22	<u>31,455</u>	<u>58,426</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 15 October 2024, and are signed on behalf of the board by:

Ms H Steffen
Trustee



Mr S Wilson
Trustee



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

Camphill Community Hollywood

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	(26,971)	(3,728)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,748	2,638
<i>Changes in:</i>		
Stocks	(4,025)	(15,368)
Trade and other debtors	(1,996)	22,484
Trade and other creditors	(10,649)	11,682
Cash generated from operations	<u>(36,893)</u>	<u>17,708</u>
Net cash (used in)/from operating activities	<u>(36,893)</u>	<u>17,708</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(48,949)</u>	<u>(1,213)</u>
Net cash used in investing activities	<u>(48,949)</u>	<u>(1,213)</u>
Cash flows from financing activities		
Other financing cash flow adjustment	<u>63,173</u>	<u>-</u>
Net cash from financing activities	<u>63,173</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	<u>(22,669)</u>	<u>16,495</u>
Cash and cash equivalents at beginning of year	<u>79,847</u>	<u>63,352</u>
Cash and cash equivalents at end of year	<u>57,178</u>	<u>79,847</u>

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

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 8 Shore Road, Hollywood, Down, BT18 9HX, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There are no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% straight line
Motor vehicles	-	25% straight line
Property Improvements	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Limited liability

The liability of the Members is limited.

Member obligations

Every Member undertakes to contribute such amount as may be required, not exceeding £5, to the Charity's assets if it is wound up while he/she is, or within one year after he/she ceases to be, a Member for:-

- payment of the Charity's debt and liabilities contracted before he/she ceased to be a Member;
- the costs, charges and expenses of winding up; and
- the adjustment of rights, between themselves, of persons who have contributed to the Charity's assets.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	879	—	879
Grants			
Training Grant - NISCC	—	—	—
Training Grant - Department of Health	—	—	—
	<u>879</u>	<u>—</u>	<u>879</u>

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,070	–	1,070
Grants			
Training Grant - NISCC	–	3,240	3,240
Training Grant - Department of Health	–	7,200	7,200
	<u>1,070</u>	<u>10,440</u>	<u>11,510</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Residential care	279,854	279,854	233,442	233,442
Daycare	15,983	15,983	21,074	21,074
Resident recharge	12,013	12,013	4,914	4,914
	<u>307,850</u>	<u>307,850</u>	<u>259,430</u>	<u>259,430</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop & Bakery	206,597	206,597	143,156	143,156
Cafe	64,567	64,567	62,883	62,883
	<u>271,164</u>	<u>271,164</u>	<u>206,039</u>	<u>206,039</u>

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	3,429	3,429	20,316	20,316
COVID-19 support	–	–	8,333	8,333
CCTNI Revenue Support	22,000	22,000	87,500	87,500
	<u>25,429</u>	<u>25,429</u>	<u>116,149</u>	<u>116,149</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	260,944	260,944	204,557	204,557

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community	368,849	–	368,849
Support costs	2,500	–	2,500
	<u>371,349</u>	<u>–</u>	<u>371,349</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Community	379,359	10,440	389,799
Support costs	2,500	–	2,500
	<u>381,859</u>	<u>10,440</u>	<u>392,299</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Community	368,849	–	368,849	389,799
Governance costs	–	2,500	2,500	2,500
	<u>368,849</u>	<u>2,500</u>	<u>371,349</u>	<u>392,299</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>6,748</u>	<u>2,638</u>

13. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>2,500</u>	<u>2,500</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	305,766	282,128
Social security costs	16,231	14,543
Employer contributions to pension plans	5,743	4,500
	<u>327,740</u>	<u>301,171</u>

The average head count of employees during the year was 18 (2023: 19).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

One Trustee, Ms A Diesel is a co-worker and the Community registered manager, during the financial year 2024 she received a remuneration of £41,284 (2023 - £38,334) and a pension contribution of £1,051 (2023 - £941) for this position.

One Trustee, Mr M Holecki is a co-worker who lives and works within the community. All co-workers, whether they are members of the board of Trustees or not, their needs are met by the Community of Camphill Holywood and includes living accommodation and daily essentials. These costs are of a communal nature and it is not practical to place a valuation on the specific amount.

No other remuneration or benefits from employment with the charity or a related entity were received by the trustees;

Trustee Expenses

- no trustee expenses have been incurred

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Property Improvement s £	Total £
Cost				
At 1 February 2023	76,013	22,409	–	98,422
Additions	1,695	–	47,254	48,949
At 31 January 2024	<u>77,708</u>	<u>22,409</u>	<u>47,254</u>	<u>147,371</u>
Depreciation				
At 1 February 2023	68,679	22,409	–	91,088
Charge for the year	1,963	–	4,785	6,748
At 31 January 2024	<u>70,642</u>	<u>22,409</u>	<u>4,785</u>	<u>97,836</u>
Carrying amount				
At 31 January 2024	<u>7,066</u>	<u>–</u>	<u>42,469</u>	<u>49,535</u>
At 31 January 2023	<u>7,334</u>	<u>–</u>	<u>–</u>	<u>7,334</u>

17. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>32,161</u>	<u>28,136</u>

18. Debtors

	2024 £	2023 £
Prepayments and accrued income	754	1,128
Other debtors	<u>17,855</u>	<u>15,485</u>
	<u>18,609</u>	<u>16,613</u>

19. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	14,626	9,306
Accruals and deferred income	29,805	42,695
Social security and other taxes	8,283	2,951
Other creditors - Loan from CCT(NI)	7,000	10,490
Other creditors	<u>10,142</u>	<u>8,062</u>
	<u>69,856</u>	<u>73,504</u>

Camphill Community Hollywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

20. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors - Loan from CCT(NI)	<u>56,172</u>	<u>-</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,743 (2023: £4,500).

22. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 023	Income £	Expenditure £	At 31 January 2 024
General funds	<u>58,426</u>	<u>605,322</u>	<u>(632,293)</u>	<u>31,455</u>

	At 1 February 2 022	Income £	Expenditure £	At 31 January 2 023
General funds	<u>62,154</u>	<u>582,688</u>	<u>(586,416)</u>	<u>58,426</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	49,535	49,535
Current assets	107,948	107,948
Creditors less than 1 year	(69,855)	(69,855)
Creditors greater than 1 year	(56,173)	(56,173)
Net assets	<u>31,455</u>	<u>31,455</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	7,334	7,334
Current assets	124,596	124,596
Creditors less than 1 year	(73,504)	(73,504)
Creditors greater than 1 year	-	-
Net assets	<u>58,426</u>	<u>58,426</u>

Camphill Community Holywood

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

24. Going concern

The charity's unrestricted funds show a net current asset position (excess of current assets over current liabilities) of £38,092 as at 31st January 2024. The charity has secured further revenue support from Camphill Communities Trust (NI) for the years 2024/25 amounting to £14,000.

The Trustees of Camphill Community Holywood are in the process of implementing a 5 year business plan that will bring about stability in the financial position of Camphill Community Holywood by year ending 2025/26. Therefore, the Trustees do not consider that there is any material uncertainty over the charity's ability to continue as a going concern and the financial statements are prepared on a going concern basis accordingly.

25. Analysis of changes in net debt

	At 1 Feb 2023	Cash flows	At 31 Jan 2024
	£	£	£
Cash at bank and in hand	79,847	(22,669)	57,178

26. Related parties

During the financial year Camphill Community Holywood entered into a trading relationship with Mr Malcolm Lefevre. The purpose of the relationship was to purchase supplies from Mr Lefevre for the store. Mrs E Lefevre, a trustee of Camphill Community Holywood is married to Mr Lefevre. The total amount transacted in the financial year ending 2024 £432 (2023 £160).

During the financial year Camphill Community Holywood continued a trading relationship with Natural Health Products (NHP). The purpose of the relationship was to purchase supplies. Mr S Baird, a trustee of Camphill Community Holywood has close family members who hold a controlling interest in NHP. The total amount transacted in the financial year ending 2024 £25,782 (2023 £13,763). At the year end amounting outstanding to be paid to NHP were £2,145 (2023 £1,750).

27. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Camphill Community Hollywood

Northern Ireland - Charity number 108628

Annual report

COMPANY REGISTRATION NUMBER: NI031054
CHARITY REGISTRATION NUMBER: 108628

Camphill Community Hollywood
Company Limited by Guarantee
Financial Statements
31 January 2024

Camphill Community Hollywood

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2024

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Statement of financial position	15
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Camphill Community Holywood

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 January 2024.

Reference and administrative details

Registered charity name Camphill Community Holywood

Charity registration number 108628

Company registration number NI031054

Principal office and registered office 8 Shore Road
Holywood
Down
BT18 9HX
Northern Ireland

The trustees

Mrs A Diesel
Mr S Baird
Ms E Le Fevre
Ms H Steffen
Mr S Wilson
Ms A Y Clayton (Appointed 17 October 2023)
Mr M D Holecki (Appointed 17 October 2023)

Company secretary Camphill Community Holywood

Auditor Muir & Addy
Chartered accountants & statutory auditor
427 Holywood Road
Belfast
BT4 2LT

Bankers Ulster Bank
Belfast City Business Centre
3rd Floor
11 - 16 Donegall Square East
Belfast BT1 5UB

Camphill Community Holywood

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

Structure, governance and management *(continued)*

Governing Documents

Camphill Community Holywood is a charity registered with the Charity Commission for Northern Ireland and is a company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, liability is limited to £5 per member.

Charitable status

Camphill Community Holywood received confirmation of their Charitable status on the 17th February 2022. The financial statements for the year ended 31st January 2023 represent the first period of accounting as a charity.

Recruiting and Appointing New Council Members

All Trustees shall be appointed at the AGM. Up to one- third may be nominated by Coworkers, for consideration for appointment in accordance with its articles.

Decision making

The Management Council, as trustees of Camphill Community Holywood, are responsible for the overall legal and financial management of the community.

The existing management structure of the Management Council remains in place and the registered manager is included as part of the structure.

Camphill Community Holywood has an established Consultative Forum consisting of representatives from the residents, coworkers, friends of the community, parents or representative residents, person known or associated with the Community or another Camphill Community, for more than one year. This forum has met on a quarterly basis.

The community maintains the agreed meeting structure of monthly care meetings, monthly resident house meetings. If there are specific community issues or topics that require additional time, then specific meetings are arranged.

Relationships with Any Other Charity or Organisation

The Charity is part of a world wide charitable organisation and has relationships with the following companies within the Camphill movement in Northern Ireland- Camphill Community Trust (NI), Camphill Community Mourne Grange, Camphill Community Clanabogan, Camphill Community Glenraig, Camphill Social Fund (NI) and Association of Camphill Communities UK and Ireland.

The wider Network of Camphill

Camphill Community Holywood also engages in the Northern Neighbourhood forum and shared interest group meetings that are arranged as and when required. This forum meets regularly and is well attended and fulfils an important role in maintaining a connection between the four communities for sharing issues and future planning.

All care staff are registered with NISCC and the agreement of only registering employees or community

Camphill Community Holywood

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

Structure, governance and management *(continued)*

members who engage with the community for more than one year is still in place.

Policies and procedures

Camphill Community Holywood maintains a suite of policies and procedures in line with all required standards as detailed by RQIA and H&SCTs. A 3 yearly cycle of review is in place for all policies and procedures, and this was adhered to throughout 2023/24. Relevant policies or procedures are reviewed more frequently in response to new developments or guidance as required.

A central file for all policies and procedures is held in the main office ensuring that it can be accessed by all staff at any time. There are also regular notifications of updates or changes to any policy and procedure.

Recruitment

There is a recruitment policy in place that includes all of the required checks and processes as detailed by residential care and Access NI standards.

Camphill Community Holywood uses a separate provider for Access Ni checks and follows good practice guidelines of completing a 3 yearly check of all Coworkers. Camphill Holywood also has its own process to register applicants for NISCC and ensures that the required renewal timeframes are adhered to for all registrants.

Contracts and job descriptions are in place for all roles within Camphill Community Holywood and are updated as required. HR files are also held and maintained for inspections as required.

Camphill Community Holywood continues to attract an appropriate number of employees and to date has not experienced the same pressures with recruitment and retention experienced by other organisations within the social care sector in Northern Ireland. This is a positive reflection on the ethos and culture of a positive working environment within Camphill Community Holywood and has also meant that agency staff have not had to be accessed.

Training Development/Supervision/Appraisal

Camphill Community Holywood provides induction training for all new coworkers in line with regulation requirements. Training is delivered through face to face and online Platform and also through outside providers. Annual refresher training is completed by all permanent coworkers.

There is a supervision and appraisal policy in place. Short-term coworkers are also included in this process.

The Format for supervision and appraisal follows the key areas for NISCC registration and RQIA requirements.

Camphill Community Hollywood

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

Safeguarding/child protection

There is a safeguarding and child protection policy in place. The Registered Manager maintains the role of Safeguarding Champion and a safeguarding position report is completed on an annual basis. The Manager and Senior coworkers receive Safeguarding & Child protection training and a nominated person is appointed for each area in the community.

Objectives and activities

The principal aim of the company is 'The provision of residential care and running of day opportunities within Camphill Café for adults with learning disabilities within the framework of a Camphill Community.'

Public Benefit

In ensuring that the activities of Camphill Community Hollywood provide a public benefit, all our activities are related to one of the following charitable objectives:

- The advancement of health
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage
- Provision of care to and advance the education and training of people with a disability, the young, the old, or people otherwise in need

Mission statement

To contribute to the creation of opportunities for people with moderate to mild learning disabilities, low care needs and unimpaired mobility, within the overall development of the Camphill Communities of Northern Ireland and throughout the UK and further afield. To maintain a person-centred approach with appropriate support, care and the provision of a social, therapeutic environment within the context of a Life Sharing community as practised by Camphill Communities worldwide. To provide a supportive environment which will facilitate the attainment of a level of independence appropriate to each individual and within which they can work and socialise without fear or undue risk. To provide work for, and with, volunteers and people with disabilities in a commercial setting.

Explanation of Main Objectives for the Year

Camphill Community Hollywood continues to work towards its Strategic Plan 2021-2026- **'Steps Towards a Thriving Community.'**

The main objectives of the Community's Strategic Plan are-

- Inspire and support more people to join the community: through day opportunities programmes, living and care opportunities, volunteer and employment opportunities and Board opportunities.
 - Strive for and foster a sustainable community: through financial stability and prudent use of community resources, promoting and developing environmentally responsible practices within the houses and workshops and by reducing carbon footprint of the community.
 - Support individuals to learn and develop skills: through social therapeutic practice, supporting individual social, cultural activities, and intellectual training and development opportunities for all community members, providing opportunities to take on responsibility and grow the community.
-

Camphill Community Hollywood

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

Strategies for achieving Objectives

Over the year Camphill Community Hollywood has implemented some of the key steps to progress the development of its Strategic Plan 2021-2026. These are:

- Installation of a new boiler heating system in the residential unit.
- Development of our floor space and passageway in the Camphill Café, electrical rewiring and the introduction of LED lighting as well as overall improvements and a refresh of the internal spaces.
- Complete the application for variation with RQIA and admitted a new resident.
- Staff continued training for level 3 and completed staff level 4 Health and Social Care.
- Successful Application of Tier 5 -Volunteer Visa seen a return of annual international life sharing Coworkers.
- Continued engagement with other organisations to develop the garden spaces for residents and successful grand application for new garden furniture.

Achievements and performance

Camphill Community Hollywood key focus area in 23/24:

- (1) Rejuvenation of Community life now that covid restrictions have been fully stood down, introduction of a 5th resident and reintegration of international volunteers into the community
- (2) Investment in facilities to support the objectives in the Strategic Plan 2021-2026.
- (3) Restructuring and development of the Camphill café.

To monitor the wellbeing of the community annual surveys have been conducted. A Summary of the result are as follow:

Staff and resident engagement

Annual resident survey revealed that 100% of the resident community are happy living in Camphill Community Hollywood Houses. Furthermore, all residents have felt part of the community, are supported to have contact with family and friends and are able to participate in activities. Resident's stated that they most enjoyed having a laugh, story time with staff and going out on trips.

"I get to do lots of activities"

Camphill Communities Engagement Survey evidenced an increase in coworker satisfactions. 100% agree that they were appreciated for the work they do in the community. 88% agree they were part in the decision-making process and have been listened to. 88% agree there is a good work life balance provided. The survey revealed following comments:

"cannot imagine not working here"

"Fab manager, friendly staff, resident cared for, varied and interesting work and a nice spiritual ethos"

"very caring and professional organisation, with consistently high standards, giving priority to the care and nurturing of residents at all times."

"Very well run and nurturing organisation, ideal living conditions for the residents, with very good day opportunities and a good home environment for them. Staff/volunteers are well looked

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Year ended 31 January 2024

after, making it a pleasant and friendly place to work."

Community Life

The year started with universal masking to be replaced by a daily risk assessing process and by April 23 the standing down of all covid restrictions. This was a great milestone and allowed the community to open to its family, friends and customers without restrictions.

Easter was the first community festival that took place without any restrictions and was enjoyed greatly.

Across the year a high volume of maintenance and improvement work has been completed. Work consisted of new heating system and an additional resident room in the residential Home. Re-organising of the floor layout in Camphill café, electrical work and investment in energy efficient LED lighting and additional new equipment to support Camphill Café Day Opportunities. Residents were able to join regular work in Camphill Café and/or other day activities.

Together with other initiatives three volunteer garden days took place. The community received donations of additional plants and spaces have been further developed. New garden furniture has been sourced.

Residents have been supported to visit family and friends. Individual transports, flight assistance and cross boarder travel has been facilitated by Camphill Community Hollywood to facilitate family time.

The introduction of an additional house for coworker accommodation to receive its first group of international volunteers post Brexit and pandemic.

Camphill Community Hollywood was a finalist in the Care Awards for best Manager.

Festivals/Outings

Camphill Community Hollywood followed its annual cultural festival calendar. Lifting of the remaining restriction has allowed for a variety of events. Celebrating the cycle of the year with the wider community and friend. Residents enjoyed a variety of trips out in the local area, attending music festivals and holidays with family and friends. Christmas time saw the return of bell ringing and carol singing performances and celebrating the Hollywood town Light switch-on featuring Camphill Hollywood residents, Coworkers and local customers.

The community took the opportunity to visit other community open days and joint community festivals.

Covid -19 Management

The Community continued to follow guidance in place for residential care to safely manage Camphill Community Hollywood during the pandemic. A daily risk assessment process was introduced to ensure the communities safety when universal masking was discontinued. In April 23 all restrictions were stood down. The Community noted one outbreak during 2023/24. All affected recovered without complication. Camphill Community Hollywood maintains LFT, PPE supply and has reviewed its outbreak management procedure as and when required. Regular communication within the residential care unit and Camphill Café, day attendees, parents and other stakeholders continued.

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Year ended 31 January 2024

Camphill Café/Day opportunities

Day opportunity has been provided five days per week and attendee numbers have remained stable throughout the year. Attendees participated in a range of activities from baking, food preparation and cooking, customer service and barista skills, restocking of goods, pricing and working supported at the till. Camphill Café continued to improve its range of organic artisan goods produced on the premises with the support of its day attendees. Camphill Café developed new menus, hosted workshops and events. New Point of sale equipment has helped to provide a more efficient service.

In March 2023 Camphill Café won Retail Bakery of the Year in the Food Awards.

Essential maintenance work has been completed, including redevelopment of the passageway, installation of LED lighting and general improvements.

Governance

RQIA inspection carried out 2 inspections.

May 2023 an announced Estate inspection and in September 2023 an unannounced care inspection. No Quality improvements actions were identified. The annual contract reviews were completed with the Southeastern and Belfast HSC Trusts and no issues were identified. Annual Care reviews have been conducted and annual resident surveys were completed.

Training- all mandatory training requirements were adhered to. Training delivery was conducted, face to face, online and zoom training. All staff engaged in relevant training opportunities, not only to satisfy the mandatory requirements but to further professional development. Permanent Coworkers have continued to be engaged in Health & Social care training Level 3. Health and Social Care level 4 training was successfully completed by a senior coworker.

There has been one formal complaint in 2023 and was resolved satisfactorily, all compliments and positive feedback are collated. The annual safeguarding position report has been produced and shared with HSCT.

Financial review

During the current financial year, Camphill Community Hollywood experienced a net expenditure (excess of expenditure over income). Although this represents an increase in net expenditure, it is important to note that the prior year's operational position was heavily bolstered by Covid support grants and assistance from Camphill Communities Trust (NI), amounting to a combined total of £95,833. In light of the substantial support received in the previous financial year, Camphill Community Hollywood has made significant progress towards establishing a sustainable business model, as evidenced by:

An increase in residential care income from £233,442 (2023) to £279,854 (2024) and came about as a result of stability in residential care with an increase in provision and all bedspace occupied throughout the year.

An increase in charitable trading income from £206,039 to £271,164 has come about due to the loyalty of our customers and an increase in product lines which include:

- our cafes wholesome organic menu,
- range of organic Breads
- wide range of foods, seasonal fruits & vegetables.
- Speciality health supplements.

The financial support received by Camphill Communities Trust (NI) (£22,000) continues to provide stability during these unpredictable and challenging economic times. The Trustees of Camphill

Camphill Community Hollywood

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

Community Hollywood are greatly appreciative of this continued support from the Chief Executive & Board of Trustees of Camphill Communities Trust (NI).

Further detail of our financial performance can be found within these Financial Statement.

Reserve Policy

During each year the Trustees (Trustees) of Camphill Community Hollywood (Hollywood) consider the levels of reserves to be maintained by the organisation. Currently, Camphill Hollywood seeks to hold unrestricted reserves representing two months operational expenditure. Camphill Hollywood requires this level of unrestricted reserve for the following purpose

- Operational cashflow
- Mitigate impact of any loss of trade within the workshop
- Loss of residential care funding
- The event of organisational wind up or redundancy.

The Trustees policy is to attempt to build up the unrestricted reserves by means of operational surplus, when available. The short to medium term objective of the Trustees is to build reserves in an effort to create a platform of stability and growth in realising the objectives laid out within the 5-year business plan.

Plans for future periods

In the prior year the foundation was laid for the development work completed in Camphill Café and Residential Care unit. The building work and essential maintenance has now been completed. It is expected that in the coming year the following work will be progressed:

- Development of packaging workshop to increase day opportunity provision and purchase of new equipment to continue to develop Camphill café menu.
- Continue to work in partnership with other NI Communities through Neighbourhood and collective events.
- Continued development of international volunteer Coworker
- Establish and grow cultural events with inclusion of wider community, friends and family.
- Review of staffing structure

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
 - make judgments and accounting estimates that are reasonable and prudent;
-

Camphill Community Holywood

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

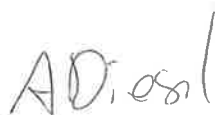
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have 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 charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 October 2024 and signed on behalf of the board of trustees by:



Mrs A Diesel
Trustee

Camphill Community Holywood
Charity Secretary

Camphill Community Hollywood

Northern Ireland - Charity number 108628

Annual return

Camphill Community Hollywood

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Hollywood

Year ended 31 January 2024

Opinion

We have audited the financial statements of Camphill Community Hollywood (the 'charity') for the year ended 31 January 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 31 January 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 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 the provisions available for small entities, in the circumstances set out in note 27 to the financial statements, 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 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The corresponding figures for the year ended 31st January 2023 are unaudited.

Camphill Community Hollywood

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Hollywood *(continued)*

Year ended 31 January 2024

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to 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 (who are also the directors 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 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.

Camphill Community Hollywood

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Hollywood *(continued)*

Year ended 31 January 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.

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

the misappropriation of cash and controls have been implemented around the minimisation of cash handling, recording and security of cash.

Our engagement team collectively had appropriate experience of applicable laws and regulations and competence to recognise non-compliance. Audit procedures were planned and performed to assess the management of cash and we used a checklist in evaluating the presentation, structure, and content of the financial statements. We consider that our audit has a reasonable chance of detecting material non-compliance with laws and regulations. We remain mindful that fraud, by its very nature, may be difficult to detect and that cash may be misappropriated before it is entered into the accounting records of the company. We tested controls in place for cash income and undertook analytical procedures to identify trends that might indicate misappropriation of income. We consider that our audit has a reasonable chance of detecting a material fraud in this area.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Camphill Community Hollywood

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Independent Auditor's Report to the Members of Camphill Community Hollywood *(continued)*

Year ended 31 January 2024

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Paul Leathem (Senior Statutory Auditor)

For and on behalf of
Muir & Addy
Chartered accountants & statutory auditor
427 Hollywood Road
Belfast
BT4 2LT

15 October 2024