

**Camphill Scotland**

**Scottish Charity No. SC024428**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 MARCH 2024**

**CAMPHILL SCOTLAND**  
**For the year ended 31 March 2024**

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## **CAMPHILL SCOTLAND**

### **Report of the Trustees For the year to 31st March 2024**

The Trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The organisation was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 4 December 2014.

#### **Reference and Administrative Details**

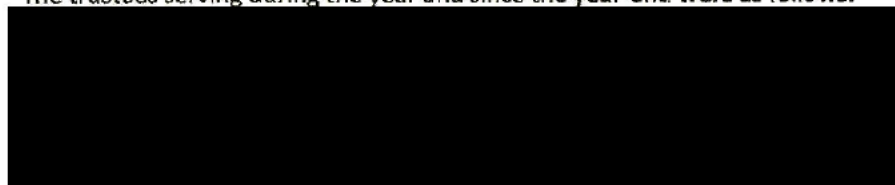
*Charity number:* SC024428

*Principal Office:* 17-21 East Mayfield, Edinburgh, EH9 1SE

*Accountants* Helen Lowe Ltd, 17-21 East Mayfield, Edinburgh, EH9 1SE

*Bankers:* Royal Bank of Scotland, Cartsdyke Avenue, Cartsburn East, Greenock PA15 1EF.  
Shawbrook Bank Ltd, Lutea House, Warley Hill Business Park, The Drive, Great Warley,  
Brentwood, Essex CM13 3BE.  
CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ  
Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE.

*Trustees:* The trustees serving during the year and since the year-end were as follows:



#### **Objectives and Activities**

Camphill Scotland was established solely for charitable purposes, in particular to support its members in their work with the values of Camphill, as carried out in community settings by the Camphill Movement. This work by member communities involves adopting a holistic approach to supporting individuals who may have a range of complex needs, arising from age, learning disability, ill health or otherwise, to find meaning in their lives and to develop their social, spiritual, cognitive and practical skills and potential. In Camphill community settings, this includes living with and working to address and support the needs of children, young people and adults, with the aim of helping them through a process of curative education, understanding and support to integrate as fully as possible into the wider society. Camphill Scotland is funded through membership fees paid by its Members.

## CAMPBILL SCOTLAND

### Report of the Trustees For the year to 31st March 2024

#### Achievements and Performance

At the beginning of 2023, Trustees entered discussions about the future of Camphill Scotland, as it appeared that we were not truly meeting the needs of the constituent communities. This took the form of the Chair having 1-1 session with all of the Trustees. As a result of these, the meeting of the Trustees held on 30<sup>th</sup> May 2023 decided:

1. We will wind down the operational side of Camphill Scotland as soon as possible in order to establish a way to use resources more efficiently and effectively
2. We will continue to offer associative working in the following areas
  - International volunteers
  - Strategic Finance
  - Registered Managers and SCI
3. We will continue to link with CCPS
4. We will work toward a wider consultation about the future of Camphill Scotland/Camphill Connections

In doing so, we will

- Engage with some key players (in a think tank) between now and end August to think through the options of what associative working might look like in the future and the options for organising such working
  - to consider the formulation of the consultation questions
  - Initiate 2 regional consultation sessions setting out the options and asking the agreed pertinent consultation questions
5. Trustees will keep in touch with each other during this period.

The 2 regional events were subsequently held and a report written which was sent to Trustees and consultation attendees.

At the Trustee meeting on 3<sup>rd</sup> October, the chair summed up the outcome of the consultation as follows: It is clear from the recent history of Camphill Scotland, that each community looks to itself rather than to working with each other in an associative way. This is understandable given the increasing pressures and demands on each community.

A new way of associative working together will only be successful if the management teams/trustees of the 10 communities feel that there is more to be gained together than separate, i.e. *Stronger Together*.

In this future vision of associative working, each community would need to promote the notion that the whole is greater than the sum of its parts. In this scenario, each co-worker, employee, and volunteer would be aware (via induction training or some other method) that they are *one in a thousand*, supporting 600 vulnerable children, young people, adults, and older people who make up the group of Camphill beneficiaries. Without this commitment, any new model of associative working may not succeed.

## **CAMPBILL SCOTLAND**

### **Report of the Trustees**

**For the year to 31st March 2024**


Following discussion, Trustees agreed (Inter alia):

1. on a vote by 8/1, that the process to dissolve Camphill Scotland as a SCIO, should begin as soon as possible.
2. Any remaining bill payments owed by CS will be made as part of this process.
3. The monies currently in the various Camphill accounts will be refunded to Communities proportionate to the contributions that have been made.
4. All payments scheduled to be paid by communities to CS should be ceased.
5. Decisions made today will be shared with the event consultees and the general membership.

Between the date of that meeting and year end, efforts have been on-going to carry out the wishes of the Trustees.

While it is sad to see the demise of any organisation, if it is not meeting its purpose for its constituent members, there really is no choice.

I would like to thank Trustees and their respective boards and/or management groups for engaging in what were difficult conversations to arrive at a conclusion about the future of Camphill Scotland, as detailed above.

  
Chair Camphill Scotland

### **Financial Review**

The financial statements follow on pages 7 to 14.

Total income in the year was £19,611 (2023: 158,915) and total expenditure £69,954 (2023: £249,041), resulting in a deficit of £50,824 (2023: deficit £90,126).

Total funds held by Camphill Scotland at 31<sup>st</sup> March 2024 amounted to £59,475 (2023: £109,819), of which £4,583 are restricted (2023: £5,783).



## **CAMPHILL SCOTLAND**

### **Report of the Trustees For the year to 31st March 2024**

#### **Reserves Policy**

The 2015-2020 financial plan stated that general reserves would be used for the following dual purposes: 1) to constrain any increases to the total annual fee (TAF) and 2) to fund value adding projects. The general reserves therefore allowed valuable flexibility in allocation of resources in the short term.

The designated *operating* reserve was held to cover six months' running costs as decided by Council in February 2018. The designated reserve covered costs that could be reasonably anticipated but did not require an annual budget both these reserves were transferred to the general reserve at the year end as they were no longer required due to cessation of the charity.

The balance of the general reserve will be distributed between the Communities in proportion to the contributions that have been made.

#### **Risk Management**

Camphill Scotland relies on members for its funding and relies on those same members to nominate our trustees. There is therefore always a potentially significant challenge for the Camphill Scotland trustee to navigate their responsibilities toward Camphill Scotland, the member community that nominated them and the other links and allegiances they might hold to other Camphill groups.

Camphill Scotland conducts a comprehensive assessment of the risks facing the organisation on an annual basis using a 'traffic lights' risk register based on one used by the Charity Commission in England and Wales. At each subsequent Council meeting, the Director advises Council of any significant negative changes to the risks facing the organisation.

#### **Structure and Governance**

##### *Governing Document*

Camphill Scotland is a Scottish charitable incorporated organisation and is governed by its Constitution dated February 1996 (amended December 2013). It is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

##### *Trustees' induction and training*

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

## **CAMPBILL SCOTLAND**

### **Report of the Trustees For the year to 31st March 2024**

#### **Statement of Trustees responsibilities**

The Trustees 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).

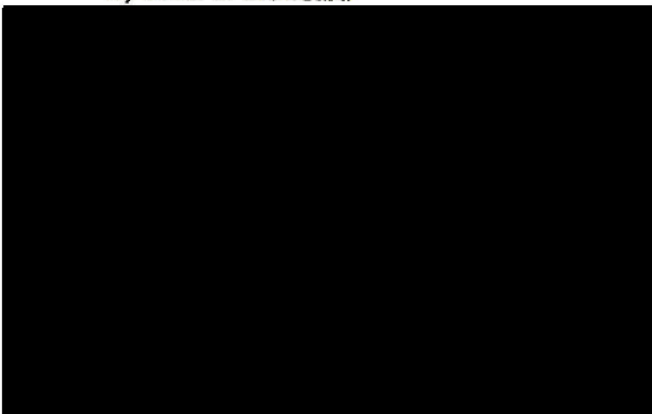
The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) regulations 2006 (as amended), and the provisions of the charity's constitution.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By Order of the Board**



Date 28/3/2025

## **CAMPBILL SCOTLAND**

### **Independent Examiner's Report to the Trustees For the year to 31st March 2024**

I report on the financial statements of the charity for the year to 31 March 2024 which are set out on pages 7 to 14.

#### **Respective responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

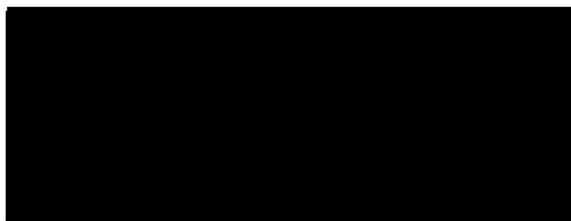
#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Helen Lowe Ltd  
Chartered Accountants  
17-21 East Mayfield  
Edinburgh  
EH9 1SE**

**Date** 4 April 2025



**CAMPBILL SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the Year Ended 31 March 2024

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2024 Total Funds £	2023 Total Funds £
<b>INCOME FROM:</b>						
Charitable activities:						
Membership fees	2	-	-	-	-	156,900
Donations, grants and legacies	3	17,152	-	-	17,152	210
Investments	4	2,459	-	-	2,459	1,805
Total Income		19,611	-	-	19,611	158,915
<b>EXPENDITURE ON:</b>						
Charitable activities	5	54,419	14,335	1,200	69,954	249,041
Total Expenditure		54,419	14,335	1,200	69,954	249,041
Net (Expenditure)/Income		(34,808)	(14,335)	(1,200)	(50,343)	(90,126)
Transfer between funds		89,565	(89,565)	-	-	-
Net (Expenditure)/Income and Movement in Funds		54,757	(103,900)	(1,200)	(50,824)	(90,126)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward	9	136	103,900	5,783	109,819	199,945
Total funds carried forward	9	54,893	-	4,583	59,475	109,819

**CAMPBILL SCOTLAND**

**BALANCE SHEET**

**At 31 March 2024**

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2024 Total Funds £	2023 Total Funds £
<b>FIXED ASSETS</b>						
Office equipment	7	627	-	-	627	836
<b>CURRENT ASSETS</b>						
Debtors and prepayments		-	-	-	-	-
Cash at bank and in hand		56,679	-	4,583	61,262	127,981
		56,106	-	4,583	61,889	128,817
<b>LIABILITIES</b>						
Creditors: amounts falling due within one year	8	(2,414)	-	-	(2,414)	(18,998)
<b>NET ASSETS</b>		<u>54,892</u>	<u>-</u>	<u>4,583</u>	<u>59,475</u>	<u>109,819</u>
<b>FUNDS</b>						
Unrestricted Fund	9				54,892	136
Unrestricted Designated Funds	9				-	103,900
Restricted fund	9				4,583	5,783
					<u>59,475</u>	<u>109,819</u>

The financial statements were approved by the Trustees on **28/3/2025** 2025 and were signed on their behalf by:



Chair

28/3/2025

## **CAMPBILL SCOTLAND**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention, modified by the revaluation of its investment assets, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS102) second edition – October 2019 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Investment income is earned through holding assets for investment purposes and is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

##### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. 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.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.



## CAMPBILL SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 1. ACCOUNTING POLICIES (CONTINUED)

##### Expenditure recognition (continued)

###### Cash at Bank

Cash at bank and in hand on the balance sheet comprise cash at banks and on hand and short-term deposits with a maturity of three months or less, which are subject to an insignificant risk of changes in value.

###### Pension Costs

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

###### Creditors

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

###### Taxation

The charity is exempt from tax on its charitable activities.

###### Fund accounting

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

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

#### 2. INCOME FROM CHARITABLE ACTIVITIES

The charity's income consists of membership fees paid by Camphill communities in Scotland.

#### 3. VOLUNTARY INCOME

	2024	2023
	£	£
Grants	-	-
Donations: Legacy	16,311	-
: Other	841	210
	<u>17,152</u>	<u>210</u>



# CAMPBILL SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

<b>4. INVESTMENT INCOME</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank interest	2,459	1,805
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>		
<b>Unrestricted Fund</b>		
Wages and NI	19,974	162,881
Pension	569	5,901
Travel and subsistence	4,889	9,229
Insurance	1,145	1,086
Learning and development	516	459
Communications and website	252	1,746
Policy and influencing	467	316
IT Support and equipment	1,136	2,118
Stationery and postage	4	337
Telephone and internet	392	1,653
Office expenses	185	453
Subscriptions	4,342	4,419
Bank charges	136	174
Legal fees	600	600
HR assistance	6,878	4,637
Depreciation	209	279
Consultancy	7,000	12,550
Accountancy	2,042	472
Independent examiner's fees	1,200	1,275
<b>Projects for Members</b>		
Leadership development	2,482	3,597
	<b>54,419</b>	<b>214,182</b>
<b>Designated Funds</b>		
Chairman's honorarium	8,000	5,000
Transition consultancy costs	6,335	24,112
	<b>14,335</b>	<b>29,112</b>
<b>Restricted Fund</b>		
Camphill feasibility	2,000	5,747
	<b>2,000</b>	<b>5,747</b>
	<b>69,954</b>	<b>249,041</b>

*During the year, Trustees wished to make significant progress on the Strategic Delivery Plan and to do this obtained the services of a consultant, who was able to guide the process. During that consultancy, the Director became unwell and unable to work. The consultancy was extended to provide some cover for the absent Director. This was supplemented by the recruitment of a specialist consultant to help with communication matters. The costs of these posts are reflected in Transition consultancy costs.*

# **CAMPBILL SCOTLAND**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>6. STAFF COSTS</b>		
Salaries (including homeworking allowance)	19,974	154,565
Employers National Insurance	-	8,316
Pension contributions	569	5,901
	<u>20,542</u>	<u>168,782</u>

The average weekly number of employees during the year was 1 (2023 – 3).

No employee received remuneration in excess of £60,000.

During the year termination payments were made of £8,683.

During the year the chair received an honorarium of £8,000 (2023: £5,000).

No travel expenses (2023 - nil) were reimbursed to the trustees, and learning and development for the trustees was nil (2023– nil).

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>7. FIXED ASSETS</b>		
Cost/valuation at 1 <sup>st</sup> April 2023 and 31 <sup>st</sup> March 2024	<u>1,886</u>	<u>1,886</u>
Accumulated depreciation at 1 <sup>st</sup> April 2023 and 31 <sup>st</sup> March 2024	<u>1,258</u>	<u>1,049</u>
Net book value at 31 <sup>st</sup> March 2023 and 2024	<u>627</u>	<u>836</u>

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>8. LIABILITIES: Creditors falling due within one year</b>		
Creditors and accruals	2,895	7,090
PAYE	-	11,908
	<u>2,895</u>	<u>18,998</u>

# CAMPBILL SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

### 9. MOVEMENT IN FUNDS

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<b>Unrestricted Funds</b>					
General reserve	136	19,611	54,419	89,565	54,893
Designated operating reserve	82,500	-	-	(82,500)	-
Designated reserve	21,400	-	14,335	(7,065)	-
	<u>104,036</u>	<u>19,611</u>	<u>68,754</u>	<u>-</u>	<u>54,893</u>
<b>Restricted Fund</b>					
Feasibility project	5,783	-	1,200	-	4,583
	<u>5,783</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>4,583</u>
	<u>109,819</u>	<u>19,611</u>	<u>69,954</u>	<u>-</u>	<u>59,475</u>

#### The Unrestricted Funds are:

General reserves are used for the following dual purposes: 1) to constrain any increases to the total annual fee (TAF) and 2) to fund value adding projects.

The designated operating reserve is held to cover six months' running costs.

The designated reserve covers costs that could be reasonably anticipated but do not require an annual budget – specifically, project ideas that may emerge during the year, staff recruitment and one-off IT/legal costs.

The balances on both designated reserves have been transferred to the General reserve as they are no longer required.

#### The Restricted funds are:

Additional funding was received to support a feasibility project and future planning for Camphill.

# CAMPBILL SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

### 9. Statement of Financial Activities to 31 March 2023

The Statement of Financial Activities for the year to 31 March 2024 on page 10 distinguishes between unrestricted and restricted funds. The comparative breakdown for the previous year is as follows:

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2023 Total Funds £
<b>INCOME FROM:</b>					
Charitable activities:					
Membership fees	2	156,900	-	-	156,900
Donations, grants and legacies	3	210	-	-	210
Investments	4	1,805	-	-	1,805
Total Income		158,915	-	-	158,915
<b>EXPENDITURE ON:</b>					
Charitable activities	5	214,812	29,112	5,747	249,041
Total Expenditure		214,182	29,112	5,747	152,010
Net Income/(Expenditure)		(55,267)	(29,112)	(5,747)	(90,126)
Transfer between funds		(29,112)	29,112	-	-
Net Income/(Expenditure) and Movement in Funds		(84,379)	-	(5,747)	(90,126)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	9	84,515	103,900	11,530	199,945
Total funds carried forward	9	136	103,900	5,783	109,819