

Camphill Scotland

Scottish Charity No. SC024428

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO 31 MARCH 2025**

CAMPHILL SCOTLAND
For the year ended 31 March 2025

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CAMPBILL SCOTLAND

Report of the Trustees For the year to 31st March 2025

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.

<i>Trustees:</i>	The trustees serving during the year and since the year-end were as follows:	
	John Richards (Chair)	Alison Morgan
	Margaret Swerling (Vice Chair)	Alex Busch
	Richard Costigan	Ines Maier
	Ulrike Mall	Jason Glass
	Jon Plunkett	Michelle Riddock

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 involved 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 was funded through membership fees paid by its Members.

CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2025

Achievements and Performance

At a meeting of the Trustees on the 3rd October 2023 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 March 2025 efforts have been on-going to carry out the wishes of the Trustees. This has been a complex process but can confirm that all creditors have been paid in full, unused restrictive funds have been returned to the benefactor. The balance of funds in Camphill Scotland accounts has been repaid to the member communities as per the agreed levels as proportionate to the contributions made towards membership fees. At the time of these accounts being prepared the unrestricted and restricted balances sit at Zero.

A request was made to OSCR to close Camphill Scotland as a SCIO, this was originally declined due to a clerical issue and further representation has been made to ensure this can be completed timely.

All financial records pertaining to Camphill Scotland will be completed and stored within the Offices of Tiphereth Camphill in Edinburgh.

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.

Richard P Costigan

Richard Costigan
Trustee Camphill Scotland

CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2025

Financial Review

The financial statements follow on pages 7 to 14.

Total income in the year was £970 (2024: £19,611) and total expenditure £60,446 (2024: £69,954), resulting in a deficit of £59,476 (2024: deficit £50,824).

Total funds held by Camphill Scotland at 31st March 2025 amounted to £nil (2024: £59,476), of which £nil are restricted (2024: £4,583).

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).

CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2025

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

Richard P Costigan

**Richard Costigan
Trustee**

Date 23 February 2026

CAMPHILL SCOTLAND

Independent Examiner's Report to the Trustees For the year to 31st March 2025

I report on the financial statements of the charity for the year to 31 March 2024 which are set out on pages 6 to 13.

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.



Lauren Jankowski – Chartered Accountant
Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE

Date 2 March 2026

CAMPHILL SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 March 2025**

	Note	Unrestricted General Fund £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
INCOME FROM:					
Charitable activities:					
Membership fees	2	-	-	-	-
Donations, grants and legacies	3	120	-	120	17,152
Investments	4	850	-	850	2,459
Total Income		970	-	970	19,611
EXPENDITURE ON:					
Charitable activities	5	55,863	4,583	60,446	69,954
Total Expenditure		55,863	4,583	60,446	69,954
Net (Expenditure)/Income		(54,893)	(4,583)	(59,476)	(50,343)
Transfer between funds			-	-	-
Net (Expenditure)/Income and Movement in Funds		(54,893)	(4,583)	(59,476)	(50,343)
RECONCILIATION OF FUNDS					
Total funds brought forward	9	54,893	4,583	59,476	109,819
Total funds carried forward	9	-	-	-	59,476

CAMPBILL SCOTLAND

BALANCE SHEET At 31 March 2025

	Note	Unrestricted General Fund £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS					
Office equipment	7	-	-	-	627
CURRENT ASSETS					
Debtors and prepayments		44,691	4,583	49,274	-
Cash at bank and in hand		44	-	44	61,262
		49,318	4,583	49,318	61,889
LIABILITIES					
Creditors: amounts falling due within one year	8	(44,735)	(4,583)	(49,318)	(2,413)
NET ASSETS					
		-	-	-	59,476
FUNDS					
Unrestricted Fund	9			-	54,893
Unrestricted Designated Funds	9			-	-
Restricted fund	9			-	4,583
				-	59,476

The financial statements were approved by the Trustees on 23 February 2026 and were signed on their behalf by:

Richard P Costigan

Richard Costigan
Trustee

CAMPBILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

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.

CAMPHILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

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 donations and investment income.

3. VOLUNTARY INCOME

	2025 £	2024 £
Donations: Legacies		16,311
: Other	120	841
	<u>120</u>	<u>17,152</u>

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NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

4. INVESTMENT INCOME	2025	2024
	£	£
Bank interest	850	2,459
	2025	2024
	£	£
5. EXPENDITURE ON CHARITABLE ACTIVITIES		
Unrestricted Fund		
Wages and NI	-	19,974
Pension	-	569
Travel and subsistence	-	4,889
Insurance	-	1,145
Learning and development	-	516
Communications and website	-	252
Policy and influencing	-	467
IT Support and equipment	-	1,136
Stationery and postage	-	4
Telephone and internet	-	392
Office expenses	92	185
Subscriptions	-	4,342
Bank charges	26	136
Legal fees	-	600
HR assistance	-	6,878
Depreciation	-	209
Consultancy	-	7,000
Loss on disposal of fixed assets	627	-
Accountancy	663	2,042
Independent examiner's fees	600	1,200
Redistribution of surplus to communities	53,855	
Projects for Members	-	-
Leadership development	-	2,482
	55,863	54,419
Designated Funds		
Chairman's honorarium	-	8,000
Transition consultancy costs	-	6,335
	-	14,335
Restricted Fund		
Camphill feasibility	-	2,000
Repayment of surplus funds	4,583	-
	4,583	2,000
	60,446	69,954

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

	2025	2024
	£	£
6. STAFF COSTS		
Salaries (including homeworking allowance)	-	19,974
Pension contributions	-	569
	<u>-</u>	<u>20,542</u>

The average weekly number of employees during the year was nil (2024 – 1).

During the year the chair received an honorarium of nil (2024: £8,000).

No travel expenses (2024 - nil) were reimbursed to the trustees, and learning and development for the trustees was nil (2024– nil).

	2025	2024
	£	£
7. FIXED ASSETS		
Cost/valuation at 1 st April 2024 and 31 March 2025	<u>-</u>	<u>1,886</u>
Accumulated depreciation at 1 st April 2024 and 31 st March 2025	<u>1,258</u>	<u>1,258</u>
Net book value at 31 st March 2023 and 2024	<u>627</u>	<u>627</u>
8. LIABILITIES: Creditors falling due within one year	2025	2024
	£	£
Creditors and accruals	<u>49,318</u>	<u>2,413</u>

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NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

9. MOVEMENT IN FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted Fund					
General reserve	54,893	970	(55,863)	-	-
	<u>54,893</u>	<u>970</u>	<u>(55,863)</u>	<u>-</u>	<u>-</u>
Restricted Fund					
Feasibility project	4,583	-	(4,583)	-	-
	<u>4,583</u>	<u>-</u>	<u>(4,583)</u>	<u>-</u>	<u>-</u>
	<u>59,476</u>	<u>970</u>	<u>(60,446)</u>	<u>-</u>	<u>-</u>

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 2025

9. Statement of Financial Activities to 31 March 2024

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 £	2024 Total Funds £
INCOME FROM:					
Charitable activities:					
Donations, grants and legacies	3	17,152	-	-	17,152
Investments	4	2,459	-	-	2,459
Total Income		19,611	-	-	19,611
EXPENDITURE ON:					
Charitable activities	5	54,419	14,335	1,200	69,954
Total Expenditure		54,419	14,335	1,200	69,954
Net Income/(Expenditure)		(34,808)	(14,335)	(1,200)	(69,954)
Transfer between funds		89,565	(89,565)	-	-
Net Income/(Expenditure) and Movement in Funds		54,757	-103,900	(1,200)	50,343
RECONCILIATION OF FUNDS					
Total funds brought forward	9	136	103,900	5,783	109,819
Total funds carried forward	9	54,893	-	4,583	59,476