



# Camp Mohawk

The Woodland Centre Trust

For children and young people with special needs

[www.campmohawk.org.uk](http://www.campmohawk.org.uk)

## ANNUAL REPORT AND FINANCIAL STATEMENTS

1<sup>st</sup> April 2018 – 31<sup>st</sup> March 2019



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## CHARITY INFORMATION

|   |           |   |
|---|-----------|---|
| <b>Trustees/Directors</b>               | Chair     | Catharina Reynolds (appointed July 2015)  |
|   | Treasurer | Hannah Crisp (appointed March 2015)   |
|   | Trustees  | Victoria Jarvis (appointed March 2014)<br>Clare Turner (resigned May 2018)<br>James Lynch (resigned July 2018)<br>Chris Stillman (appointed October 2015)<br>Emma Griffiths (appointed November 2018) |
| <b>Bank</b>                             |           | Lloyds TSB Bank plc<br>14 High Street North<br>London<br>E6 2HN   |
| <b>Registered Address</b>               |           | Camp Mohawk<br>Wargrave<br>Reading<br>RG10 8PU  |
| <b>Accountants/Independent Examiner</b> |           | Thames Bridge Chartered Accountants<br>Stubbings Estate<br>Stubbings Lane<br>Maidenhead<br>Berkshire<br>SL6 6QL<br><br>Tel 01628 824502   |

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Camp Mohawk is a Trust and is governed by the Constitution document.

Trustee selection method: elected by existing trustees at quarterly meetings.

New trustees are elected by existing trustees at the general meetings and need at least 2 votes.

The main decision making body is the Board of Trustees and major decisions are made in quarterly general meetings with the Trustees and Project/Site Manager in attendance.

The Trustees receive neither remuneration, expenses nor benefits from the Trust, unless permitted by the agreed constitution. The Board of Trustees and the Project/Site Manager are responsible for maintaining the focus of the Trust on its charitable activities. This role includes development activity, fundraising / general administration.

There are 2 full time employees; Project Manager, Site Manager, and 5 part-time employees; Playwork Supervisor, 2 Fundraisers; community & grants, Accounts/office manager and Site Operative. Duties for these posts are agreed by the Board of Trustees and cover the management and day to day running of Camp Mohawk. They are assisted by seasonal support staff and volunteers.

## REPORT OF THE TRUSTEES

The Trustees of The Woodland Centre Trust present the Report and Financial Statements for the year ended 31st March 2019. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS 102.

Charity Law require Trustees of The Woodland Centre Trust to prepare financial statements for each financial year which give a true and fair view of the charity's incoming resources and application of resources during the year and the state of its affairs at the end of the year.

The Trustees are responsible for the direction of the policy of The Woodland Centre Trust in accordance with the Constitution and Purpose of the charity. In particular they direct and oversee the financial affairs of the Trust and are responsible for safeguarding the assets of the charity.

They must ensure that proper accounting records are kept, which disclose the financial position of the charity with reasonable accuracy at any time. They must also take reasonable steps to prevent fraud and other irregularities.

The Trustees have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards subject to any material departures disclosed and explained in the financial statements;
- Prepared the financial statements on a going concern basis.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Objects and Key Activities**

The object of the trust is to help and educate young people through educational and leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to maturity as individuals and members of society and that their conditions of life may be improved.

Key Activities carried out by the Trust;

- Operating, maintaining and developing a centre with indoor and outdoor facilities tailored to the requirements of children and young people with special needs (CYPSN), enabling them, their families and friends to have fun, relax, learn social skills and develop self-confidence in a positive and uplifting environment that accepts and welcomes them all as individuals.
- Providing short break activities and workshops for CYPSN and associated activities.
- Fostering links with other organisations, including local authorities, other charities and commercial entities, in order to raise awareness and/or funds.

Also, the Centre will make its facilities available to other needy local community or disability support organisations that would benefit from such access, at times that do not compromise activities supporting the primary object.

In order to help to achieve these aims the organisation may offer professional services or raise funds by any legal means, may acquire assets and property and may employ staff.

We anticipate that the majority of our beneficiaries reside within the Thames Valley.

### **Public Benefit Statement**

The Trustees confirm that the activities of The Woodland Centre Trust have had full regard to the Charity

Commission's guidance on public benefit.

## **Project Manager's Annual Report 2018-2019**

This year was another of stability and productivity for the Trust and Camp Mohawk. All projects and services were delivered as planned, our ongoing programme of site improvements and developments continued to make progress and additions to our staff team continued the journey towards greater sustainability. As always I would like to thank all those who have been involved with Camp Mohawk over the course of the year; Our Board of Trustees, paid staff and volunteers who work with such tireless enthusiasm; Our funders, corporate supporters and the various community organisations and individuals who contribute financially; Not least the families, children, young people and groups who make Camp Mohawk the incredibly special, welcoming and uplifting place that benefits so many.

### **Primary Projects**

Family Support – Camp Mohawk was open to families on 74 days during the 2018/19 year. This included 44 days for families only, as well as a further 30 days of 'Shared Play' when disability support groups were able to book spaces alongside the families. The usual special events were provided; Easter Fun Days with egg hunting, summer holiday Welcome Days with BBQs, animal farms and bouncy castles, 2 camping nights, the annual fireworks displays and 4 days of Christmas parties. Over the course of the year 116 new family registrations were received – as with the previous year this number far outweighed the number of families who stopped using the service, resulting in an overall increase in the total number of families wishing to access our projects. We did, however, see a slight decrease in the total number of family visits over the course of the year. This can be mainly attributed to 'lost' days due to unavoidable cancellation of sessions (primarily due to adverse weather), and lower than usual visitor numbers during the Easter holiday in 2018 due to horrendously wet weather! Funding for Family Support came from the Baily Thomas Charitable Trust, First Growth and BBC Children In Need, and we would also like to thank Stillman Insurance Brokers, Courtiers and Vinyl Graphics Ltd (VGL) for their support.

Short Breaks – Our social activity project for children and young people with High Functioning Autism provided 214 hours of activities across the 5 groups; after school groups Kestrels (8 to 11 year olds), Kites (12 to 14 year olds) and Hawks (15 to 25 year olds) ran in term time with Adventure Days provided across 2 age groups in the holidays. Over 80 individuals accessed sessions during the project and engaged in activities including baking / cooking, climbing, water sports, trampolining, meals out, cinema trips, craft activities, go karting, orienteering, high ropes adventure, swimming and bowling. Funding for the project was challenging due to the loss of funding from Wokingham Borough Council which moved to a personal budget approach to funding Short Breaks early in the year, but additional funding from St James Place Foundation and The ACT Foundation was very gratefully received and ensured the project suffered no break in service whilst alternative long term funding was sought.

Term Time 'Open Sessions' – Use of the site and facilities in term time continued to grow with The Avenue School, Reading, making weekly visits throughout the year with one or two of their classes, in addition to the regular use by the Loddon School and the Expanding Horizons home education group. Term time use such as this will always have to be carefully balanced against the need for essential site maintenance, much of which requires the site to be closed to visitors, but we are keen to maximise the potential for this kind of use throughout the year. Term time space was, as ever, particularly popular during the second half of the summer term with 12 special schools / specialist nursery schools making visits in addition to our regular visitors.

### **Site Developments**

After a series of delays thanks to frozen ground, snow and then torrential rain, construction of the new Pirate Ship Play Area, funded by Qualcomm, was finally completed in June ready for the busy summer holidays. The new facility was immediately popular and has become a firm favourite across all age and ability groups, with a huge amount of imaginative play inspired by its clever design. Progress continued on the new music room thanks to the tireless efforts of our regular maintenance volunteers. Progress with the pool redevelopment project was frustratingly slow for a variety of reasons, not least a significant amount of short term remedial work which was needed to ensure the current facilities could continue to be used in the meantime. We continue to work on the plans for that project when time allows and hope to make

significant progress in the next year. Elsewhere on site, countless meters of path, fence, garden border, external and internal wall were built, maintained or replaced, as well as new features and play areas added, by our corporate supporters who contributed over 3325 work hours and just under £25,000 of materials between them. Special thanks go to the following companies and organisations for their continued support: LDC, Vodafone, Invesco, Microsoft, Enterprise, Group SEB, Acquia, Johnson & Johnson, AppDynamics, SAP, Thames Water, Mondelez, Berkshire College of Agriculture and VM Ware.

### **Core Operations**

Jude Bradbrook joined our core staff team in May 2018 and took over much of the day-to-day finance and office management tasks including assisting with bookings, running the registration database, looking after the bookkeeping and ensuring that the Trustees are provided with accurate and timely financial records. One of our support workers, Alan Dicker, took a more substantial role in September assisting with site maintenance duties and term time open sessions. Alan undertook a variety of additional training courses throughout the year enabling him to supervise sessions without support, which brought some very welcome flexibility for our existing small team of permanent staff.

### **Future Plans and Ongoing Funding**

All projects are planned to continue in 2019/20. Major grants have been secured from Global Make Some Noise (Family Support) and BBC Children In Need (Short Breaks), helping to secure the financial future of those projects for 2 and 3 years respectively and we look forward to working with those funders to deliver these much needed services. Plans are in place to continue the expansion of our core staff team, with a recruitment process for additional fundraising staff planned for summer 2019.

### **Annual Use Figures 2018/19:**

Number of days the site was active: 239

Number of days with visitors (service users) on site: 173 (72% of active days)

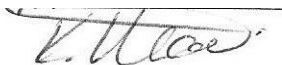
Number of family members: 320

Number of groups: 32

Total child visitors: 5128

Total visitors (adults and children): 8779

Total volunteer 'days': 632 (33% of all work 'days')



Kathryn Wood - Project and Family Support Manager

## **Chair's Annual Report 2018-2019**

### **Summary**

I am pleased to report that year ending 31<sup>st</sup> March 2019 was another successful year of delivery for the Trust. The Annual Report from the Centre Manager, Kate Wood, gives a full account of an excellent year of activity fully meeting the needs of the families and children using the centre. Thanks to the grant from Qualcomm it was great to see the new Pirate Ship safely installed after issues with the weather and design. Credit must go to Matt Wood and the team for overcoming all the problems. It was instantly popular and is now wonderful area for the children to use.

The centre continues to run efficiently and provides maximum opportunities for registered families to use the facilities. The running operations were helped with the appointment of Jude Bradbrook at the beginning of March 2018, who took on the management of the bookings, the registration database and daily financial transactions.

The year- end accounts also show a healthy financial position, however the Trustees were concerned throughout the year about the loss of funding from local authorities and a drop in revenue from the grants received from Trusts and Foundations. This will be addressed by the recruitment of a specialist fundraiser for this purpose in the next financial year.

In respect of activities it is clear that the Trust's School holiday Family Support programme of activity days are vital to families with children with special needs requiring a safe place to go during the longer holiday periods. New funding from Global Make Some Noise will ensure the future financial security of the family support programme. Another valuable programme is The Short Breaks programme providing essential social and leisure activities for young people with high functioning autism is another popular and fully subscribed programme. There were real concerns for this programme with the reduction in funding support from Wokingham Borough Council but we are pleased to report that Children In Need funding has been granted to help support this project.

The Centre requires constant management and maintenance to keep the facilities safe, tidy and in good order for the users. Matt Wood, the Site Manager, does an incredible job keeping on top of the endless amount of work and managing the Corporate Social Responsibility Days. Together with the help of other committed volunteers, they have ensured the Centre is in great shape with new attractive new and ready for all the visits.

The centre staff are settled and totally committed to their work this providing important continuity and stability for the families, children and young people using the facility.

Together with my fellow Trustees I am immensely proud to be associated with the work and achievements of Camp Mohawk, The Woodland Centre Trust. We are grateful to all the staff there who achieve so much, well done to Kate Wood, Matt Wood, Annabel Hill, Donna Levy and Alan Dicker as well as all the seasonal workers.

## **Achievements and Performance**

Here are the key aspects of Camp Mohawk's performance over the year 2018/19

1. Family Support Programme – Provision of activities during the holiday periods for families with children with special needs.
  - Continued high demand for service.
  - 116 new families registered.
  - 74 days of activity
  - Funding secured from Global Make Some Noise for next 2 years of the programme.
  - New Database in place to provide accurate booking details.
2. Short Breaks programme – Provision of social and leisure activities for young people with high functioning autism.
  - Fully subscribed programmes for Kestrels (8 to 11 years), Kites (12 to 14 years) and Hawks (15 – 25 years)
  - Up to 80 young people provided with additional leisure days and helped to develop their social skills in a safe and well managed environment.
3. Term Time activities – Use of the centre by organisations who need a safe place to cater for the needs of their pupils or clients.
  - Regular weekly bookings maintained



- Increase in use by other organisations.
4. Site development – Maintaining the facilities in good condition and planning for other site projects.
    - New Pirate Ship successfully 'sailed'
    - Hosting successful community work parties for 14 organisations – providing 3325 volunteer working hours to the site and £25,000 worth of materials and funding for the projects undertaken. A big increase from last year.
    - Creation of new spaces for the children to explore.
  5. Raising awareness and Fundraising – Ensure funds meet requirement for immediate and future needs.
    - Large grant for the Family Support programme from Global Make Some Noise.
    - Major grant from BBC Children In Need for the Short Breaks programme.

### **Future Plans**

The staff at Camp Mohawk are to be commended for the way they have embraced any change and managed the increasing demand for their facilities and programmes. For the next financial year the focus will be on the following key aspects:

- **Funding support** - is always a challenge, particularly with Local Authority cuts. But we will look at accessing more funding from Trusts and Foundations in the next financial year.
- **Pool Redevelopment Project**- The pool is a very popular resource for Camp Mohawk and will be the focus of funding support in the next financial year.

Catharina Reynolds OBE  
 Chair of Trustees  
 The Woodland Centre Trust

## ACCOUNTANTS REPORT

|  |   |                        |                  |
|--|---|------------------------|------------------|
| Report to the trustees/<br>members of                      | <b>The Woodland Centre Trust</b>  |                        |                  |
| On accounts for the year<br>ended                          | 31 March 2019   | Charity no<br>(if any) | 278681           |
| Set out on pages   |   |                        |                  |
| Respective<br>responsibilities of<br>trustees and examiner | <p>The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants (England &amp; Wales).</p> <p>It is my responsibility to:</p> <ul style="list-style-type: none"><li>• examine the accounts under section 145 of the Charities Act,</li><li>• to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and</li><li>• to state whether particular matters have come to my attention.</li></ul> |                        |                  |
| Basis of independent<br>examiner's statement               | <p>My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.</p>  |                        |                  |
| Independent<br>examiner's statement                        | <p>In connection with my examination, no matter has come to my attention</p> <ol style="list-style-type: none"><li>1. which gives me reasonable cause to believe that in, any material respect, the requirements:<ul style="list-style-type: none"><li>• to keep accounting records in accordance with section 130 of the Charities Act; and</li><li>• to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or</li></ul></li><li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li></ol>   |                        |                  |
| Signed:  | <i>Anthony Platt</i>  | Date:                  | 14 November 2019 |
| Name:  | Anthony Platt FCA CA (SA)   |                        |                  |
| Relevant professional<br>qualification(s) or body          | Institute of Chartered Accountants (England & Wales)  |                        |                  |
| Address:   | Stubbings Estate, Stubbings Lane, Maidenhead, Berkshire, SL6 6QL  |                        |                  |

## STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2019

| Section A   |                | Statement of financial activities |                         |                 |                 |                  |
|---|----------------|-----------------------------------|-------------------------|-----------------|-----------------|------------------|
| Recommended categories by activity  | Guidance Notes | Unrestricted funds                | Restricted income funds | Endowment funds | Total funds     | Prior year funds |
|   |                | £<br>F01                          | £<br>F02                | £<br>F03        | £<br>F04        | £<br>F05         |
| <b>Incoming resources (Note 3)</b>  |                |                                   |                         |                 |                 |                  |
| <b>Income and endowments from:</b>  |                |                                   |                         |                 |                 |                  |
| Donations and legacies  | S01            | 99,721                            | 45,124                  | -               | 144,845         | 212,295          |
| Charitable activities   | S02            | -                                 | -                       | -               | -               | -                |
| Other trading activities  | S03            | 24,586                            | -                       | -               | 24,586          | 20,489           |
| Investments   | S04            | 1,008                             | -                       | -               | 1,008           | 2,326            |
| Separate material item of income  | S05            | -                                 | -                       | -               | -               | -                |
| Other   | S06            | -                                 | -                       | -               | -               | -                |
| <b>Total</b>  | S07            | <b>125,315</b>                    | <b>45,124</b>           | <b>-</b>        | <b>170,439</b>  | <b>235,110</b>   |
| <b>Resources expended (Note 6)</b>  |                |                                   |                         |                 |                 |                  |
| <b>Expenditure on:</b>  |                |                                   |                         |                 |                 |                  |
| Raising funds   | S08            | 4,675                             | -                       | -               | 4,675           | -                |
| Charitable activities   | S09            | 106,354                           | 90,230                  | -               | 196,584         | 186,637          |
| Separate material item of expense   | S10            | -                                 | -                       | -               | -               | -                |
| Other   | S11            | -                                 | -                       | -               | -               | -                |
| <b>Total</b>  | S12            | <b>111,029</b>                    | <b>90,230</b>           | <b>-</b>        | <b>201,259</b>  | <b>186,637</b>   |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                                   |                         |                 |                 |                  |
|   | S13            | 14,286                            | - 45,106                | -               | - 30,820        | 48,473           |
| Net gains/(losses) on investments   | S14            | -                                 | -                       | -               | -               | -                |
| <b>Net income/(expenditure)</b>   | S15            | <b>14,286</b>                     | <b>- 45,106</b>         | <b>-</b>        | <b>- 30,820</b> | <b>48,473</b>    |
| <b>Extraordinary items</b>  | S16            | -                                 | -                       | -               | -               | -                |
| <b>Transfers between funds</b>  | S17            | 19,240                            | - 19,240                | -               | -               | -                |
| <b>Other recognised gains/(losses):</b>                                   |                |                                   |                         |                 |                 |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                                 | -                       | -               | -               | -                |
| Other gains/(losses)  | S19            | -                                 | -                       | -               | -               | -                |
| <b>Net movement in funds</b>  | S20            | <b>33,526</b>                     | <b>- 64,346</b>         | <b>-</b>        | <b>- 30,820</b> | <b>48,473</b>    |
| <b>Reconciliation of funds:</b>   |                |                                   |                         |                 |                 |                  |
| Total funds brought forward   | S21            | 517,731                           | 64,346                  | -               | 582,077         | 533,604          |
| <b>Total funds carried forward</b>  | S22            | <b>551,257</b>                    | <b>-</b>                | <b>-</b>        | <b>551,257</b>  | <b>582,077</b>   |

There is a Net loss due to the timings of funds received (prior year) and when they were spent (this year). We received £44k from Qualcomm and £20k from First Growth in FY17\_18 but spent the money in FY18\_19, as shown in Note 27.

## BALANCE SHEET

for the Year Ended 31 March 2019

| <b>Section B</b>  |             | <b>Balance sheet</b> |                    |                         |                 |                                       |                 |
|---|-------------|----------------------|--------------------|-------------------------|-----------------|---------------------------------------|-----------------|
|   |             | Guidance Notes       | Unrestricted funds | Restricted income funds | Endowment funds | Total this year                       | Total last year |
|   |             |                      | £                  | £                       | £               | £                                     | £               |
|   |             |                      | F01                | F02                     | F03             | F04                                   | F05             |
| <b>Fixed assets</b>   |             |                      |                    |                         |                 |                                       |                 |
| Intangible assets   | (Note 15)   | B01                  | -                  | -                       | -               | -                                     | -               |
| Tangible assets   | (Note 14)   | B02                  | 325,195            | -                       | -               | 325,195                               | 315,823         |
| Heritage assets   | (Note 16)   | B03                  | -                  | -                       | -               | -                                     | -               |
| Investments   | (Note 17)   | B04                  | -                  | -                       | -               | -                                     | -               |
| <b>Total fixed assets</b>                                   |             | B05                  | 325,195            | -                       | -               | 325,195                               | 315,823         |
| <b>Current assets</b>                                       |             |                      |                    |                         |                 |                                       |                 |
| Stocks  | (Note 18)   | B06                  | -                  | -                       | -               | -                                     | -               |
| Debtors   | (Note 19)   | B07                  | 725                | -                       | -               | 725                                   | -               |
| Investments   | (Note 17.4) | B08                  | -                  | -                       | -               | -                                     | -               |
| Cash at bank and in hand                                    | (Note 24)   | B09                  | 228,904            | -                       | -               | 228,904                               | 268,114         |
| <b>Total current assets</b>                                 |             | B10                  | 229,629            | -                       | -               | 229,629                               | 268,114         |
| Creditors: amounts falling due within one year              | (Note 20)   | B11                  | 3,567              | -                       | -               | 3,567                                 | 1,860           |
| <b>Net current assets/(liabilities)</b>                     |             | B12                  | 226,062            | -                       | -               | 226,062                               | 266,254         |
| <b>Total assets less current liabilities</b>                |             | B13                  | 551,257            | -                       | -               | 551,257                               | 582,077         |
| Creditors: amounts falling due after one year               | (Note 20)   | B14                  | -                  | -                       | -               | -                                     | -               |
| Provisions for liabilities                                  |             | B15                  | -                  | -                       | -               | -                                     | -               |
| <b>Total net assets or liabilities</b>                      |             | B16                  | 551,257            | -                       | -               | 551,257                               | 582,077         |
| <b>Funds of the Charity</b>                                 |             |                      |                    |                         |                 |                                       |                 |
| Endowment funds   | (Note 27)   | B17                  | -                  | -                       | -               | -                                     | -               |
| Restricted income funds                                     | (Note 27)   | B18                  | -                  | -                       | -               | -                                     | 64,346          |
| Unrestricted funds  |             | B19                  | 551,257            | -                       | -               | 551,257                               | 517,731         |
| Revaluation reserve   |             | B20                  | -                  | -                       | -               | -                                     | -               |
| <b>Total funds</b>  |             | B21                  | 551,257            | -                       | -               | 551,257                               | 582,077         |
| <b>Signature</b>  |             |                      |                    | <b>Print Name</b>       |                 | <b>Date of approval</b><br>dd/mm/yyyy |                 |
|   |             |                      |                    | Catharina Reynolds      |                 |                                       |                 |
|   |             |                      |                    | Hannah Crisp            |                 |                                       |                 |
| Signed by one or two trustees on behalf of all the trustees |             |                      |                    |                         |                 |                                       |                 |

# NOTES TO THE ACCOUNTS

for year ended 31<sup>st</sup> March 2019

## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with\*

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with\*

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

#### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in notes 1 and 2.

|   |                                     |                        |  |                       |
|---|-------------------------------------|------------------------|--|-----------------------|
| Yes*  | <input checked="" type="checkbox"/> | * -Tick as appropriate |  |                       |
| No*   | <input type="checkbox"/>            |                        |  |                       |
| <i>Please disclose:</i>   |                                     |                        |  |                       |
| <i>(i) the nature of the change in accounting policy;</i>   |                                     |                        |  | <i>Not applicable</i> |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>  |                                     |                        |  | <i>Not applicable</i> |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> |                                     |                        |  | <i>Not applicable</i> |

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|  |                                     |                        |  |                       |
|--|-------------------------------------|------------------------|--|-----------------------|
| Yes*   | <input checked="" type="checkbox"/> | * -Tick as appropriate |  |                       |
| No*  | <input type="checkbox"/>            |                        |  |                       |
| <i>Please disclose:</i>  |                                     |                        |  |                       |
| <i>(i) the nature of any changes;</i>  |                                     |                        |  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> |                                     |                        |  | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          |                                     |                        |  | <i>Not applicable</i> |

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                          |                        |
|------|--------------------------|------------------------|
| Yes* | <input type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/> |                        |

*Please disclose:*

|  |   |
|--|---|
| <i>(i) the nature of the prior period error;</i>   | <i>Funds received for the original purchase of the property, and some equipment, have historically been treated as Restricted. However - the restriction fell away on completion of the original purchases, and the funds should have been transferred into Unrestricted.</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>The March 2018 income split was correctly shown, but the expenditure should have been £131883 Unrestricted, and £54754 Restricted. This would have resulted in Net Income of (£15873) Unrestricted, and £64346 Restricted.</i>   |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>The breakdown of funds at the start of the March 2018 year, should have been £533604 Unrestricted, and £0 Restricted.</i>  |

**Note 2 Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

|  |                |
|--|----------------|
| Please provide a description of the nature of each change in accounting policy | Not applicable |
|--|----------------|

| Note 2 Accounting policies   |  |                                 |                                |                                 |
|--|--|---------------------------------|--------------------------------|---------------------------------|
| <b>2.2 INCOME</b>  |  |                                 |                                |                                 |
| This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below. |  |                                 |                                |                                 |
| <b>Recognition of income</b>   | These are included in the Statement of Financial Activities (SoFA) when:<br><input checked="" type="checkbox"/> the charity becomes entitled to the resources;<br><input checked="" type="checkbox"/> it is more likely than not that the trustees will receive the resources; and<br><input checked="" type="checkbox"/> the monetary value can be measured with sufficient reliability.  | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Offsetting</b>  | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.   |                                 |                                |                                 |
| <b>Grants and donations</b>  | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).<br><br>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).   | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Legacies</b>  | Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.  | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Government grants</b>   | The charity has received government grants in the reporting period   | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Tax reclaims on donations and gifts</b>   | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.   | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Contractual income and performance related grants</b>   | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.   | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Donated goods</b>   | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.<br><br>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.<br><br>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Donated services and facilities</b>   | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.<br><br>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.  | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Support costs</b>   | The charity has incurred expenditure on support costs.   | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Volunteer help</b>  | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.  |                                 |                                |                                 |
| <b>Income from interest, royalties and dividends</b>   | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.  | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Income from membership subscriptions</b>  | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.  | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Settlement of insurance claims</b>  | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.   | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Investment gains and losses</b>   | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |



| <b>2.3 EXPENDITURE AND LIABILITIES</b>               |  |                          |                          |                          |
|--|--|--------------------------|--------------------------|--------------------------|
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                   |                          |                          |                          |
|  |  | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.   | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.  | Yes                      | No                       | N/a                      |
|  |  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| <b>2.4 ASSETS</b>                               |   |                          |                          |                          |
|---|---|--------------------------|--------------------------|--------------------------|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least   | £100                     |                          |                          |
|   | They are valued at cost.  | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | The depreciation rates and methods used are disclosed in note 14.   |                          |                          |                          |
| <b>Intangible fixed assets</b>                  | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15  | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | They are valued at cost.  |                          |                          |                          |
| <b>Heritage assets</b>                          | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.                             | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | They are valued at cost.  | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Investments</b>                              | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Stocks and work in progress</b>              | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.   | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Debtors</b>                                  | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Current asset investments</b>                | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | They are valued at fair value except where they qualify as basic financial instruments.   | Yes                      | No                       | N/a                      |
|   |   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Section C   |  | Notes to the accounts |                         |                 | (cont)         |                |
|---|--|-----------------------|-------------------------|-----------------|----------------|----------------|
| Note 3 Analysis of income   |  |                       |                         |                 |                |                |
|   | Analysis   | Unrestricted funds    | Restricted income funds | Endowment funds | Total funds    | Prior year     |
|   |  |                       |                         |                 | £              | £              |
| <b>Donations and legacies:</b>  | Donations and gifts  | 66,899                | -                       | -               | 66,899         | 134,024        |
|   | Gift Aid   | 1,131                 | -                       | -               | 1,131          | 507            |
|   | Legacies   | -                     | -                       | -               | -              | -              |
|   | General grants provided by government/other charities                                    | -                     | 45,124                  | -               | 45,124         | 54,753         |
|   | Membership subscriptions and sponsorships which are in substance donations               | 18,711                | -                       | -               | 18,711         | 13,613         |
|   | Donated goods, facilities and services   | -                     | -                       | -               | -              | -              |
|   | Other  | 12,980                | -                       | -               | 12,980         | 9,398          |
|   | <b>Total</b>   | <b>99,721</b>         | <b>45,124</b>           | <b>-</b>        | <b>144,845</b> | <b>212,295</b> |
| <b>Charitable activities:</b>   |  | -                     | -                       | -               | -              | -              |
|   |  | -                     | -                       | -               | -              | -              |
|   |  | -                     | -                       | -               | -              | -              |
|   | Other  | -                     | -                       | -               | -              | -              |
|   | <b>Total</b>   | <b>-</b>              | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>Other trading activities:</b>  | Quiz Night   | 1,460                 | -                       | -               | 1,460          | 821            |
|   | Fireworks Night  | 1,058                 | -                       | -               | 1,058          | 2,274          |
|   | Golf Day   | 525                   | -                       | -               | 525            | 819            |
|   | Fashion show   | 1,332                 | -                       | -               | 1,332          | -              |
|   | LDC Quiz   | 20,211                | -                       | -               | 20,211         | 16,575         |
|   |  | <b>Total</b>          | <b>24,586</b>           | <b>-</b>        | <b>-</b>       | <b>24,586</b>  |
| <b>Income from investments:</b>   | Interest income  | 1,008                 | -                       | -               | 1,008          | 2,326          |
|   | Dividend income  | -                     | -                       | -               | -              | -              |
|   | Rental and leasing income  | -                     | -                       | -               | -              | -              |
|   | Other  | -                     | -                       | -               | -              | -              |
|   |  | <b>Total</b>          | <b>1,008</b>            | <b>-</b>        | <b>-</b>       | <b>1,008</b>   |
| <b>Separate material item of income:</b>  |  | -                     | -                       | -               | -              | -              |
|   |  | -                     | -                       | -               | -              | -              |
|   |  | -                     | -                       | -               | -              | -              |
|   |  | -                     | -                       | -               | -              | -              |
|   | <b>Total</b>   | <b>-</b>              | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>Other:</b>   | Conversion of endowment funds into income  | -                     | -                       | -               | -              | -              |
|   | Gain on disposal of a tangible fixed asset held for charity's own use                    | -                     | -                       | -               | -              | -              |
|   | Gain on disposal of a programme related investment                                       | -                     | -                       | -               | -              | -              |
|   | Royalties from the exploitation of intellectual property rights                          | -                     | -                       | -               | -              | -              |
|   | Other  | -                     | -                       | -               | -              | -              |
|   |  | <b>Total</b>          | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>TOTAL INCOME</b>   |  | <b>125,315</b>        | <b>45,124</b>           | <b>-</b>        | <b>170,439</b> | <b>235,110</b> |
| <b>Other information:</b>   |  |                       |                         |                 |                |                |
| <b>All income in the prior year was unrestricted except for: (please provide description and amounts)</b> | WBC £15k, CIN £27k, GMSN £44k, First Growth £20k, and various others £13k - total £119k. |                       |                         |                 |                |                |

| Section C            |                                     | Notes to the accounts |               | (cont)         |                |
|----------------------|-------------------------------------|-----------------------|---------------|----------------|----------------|
| Note 3               | Analysis of Income (Further detail) | Full Year             |               | This year      | Last year      |
|                      | Analysis                            | Unrestricted          | Restricted    |                |                |
|                      |                                     | £                     | £             | £              | £              |
| Donations & Legacies | Donations - Other                   | 57,453                |               | 57,453         | 60,838         |
|                      | Donations - members donations       | 18,711                |               | 18,711         | 13,613         |
|                      | Donations - specific                |                       |               | 0              | 64,347         |
|                      | Donations - Committed Giving        | 229                   |               | 229            | 25             |
|                      | Donations - Friends Events          | 7,267                 |               | 7,267          | 5,704          |
|                      | Donations - Friends of CM           | 1,950                 |               | 1,950          | 3,110          |
|                      | Grants Received - Government        |                       | 8,000         | 8,000          | 49,753         |
|                      | Grants Received - Non Government    |                       | 37,124        | 37,124         | 5,000          |
|                      | Group Use                           | 12,980                |               | 12,980         | 9,398          |
|                      | Gift Aid                            | 1,131                 |               | 1,131          | 507            |
|                      |                                     |                       |               |                | 0              |
|                      | <b>Total</b>                        | <b>99,721</b>         | <b>45,124</b> | <b>144,845</b> | <b>212,295</b> |
| Investments          | Interest received                   | 1,008                 |               | 1,008          | 2,326          |
|                      |                                     |                       |               | 0              |                |
|                      |                                     |                       |               | 0              |                |
|                      |                                     |                       |               | 0              |                |
|                      |                                     |                       |               | 0              |                |
|                      |                                     |                       |               | 0              |                |
|                      |                                     |                       |               | 0              |                |
|                      |                                     | <b>Total</b>          | <b>1,008</b>  | <b>0</b>       | <b>1,008</b>   |
| Other Income         | Gain on Sale of Asset               |                       |               | 0              | 0              |
|                      | Registration Fees                   | 0                     |               | 0              | 0              |
|                      | Sundry                              |                       |               | 0              | 0              |
|                      |                                     |                       |               | 0              |                |
|                      | <b>Total</b>                        | <b>0</b>              | <b>0</b>      | <b>0</b>       | <b>0</b>       |

| Section C          |   | Notes to the accounts |  | (cont)       |               |
|--------------------|---|-----------------------|--|--------------|---------------|
| Note 4             | Analysis of receipts of government grants |                       |  | This year    | Last year     |
|                    | Description                               |                       |  | £            | £             |
| Government grant 1 | WBC Payment                               |                       |  | 5,000        | 15,000        |
| Government grant 2 | BBC CIN                                   |                       |  |              | 26,753        |
| Government grant 3 | SCST                                      |                       |  | 3,000        | 3,000         |
| Government grant 4 | RBWM                                      |                       |  |              | 5,000         |
| Other              |   |                       |  | -            | -             |
|                    | <b>Total</b>                              |                       |  | <b>8,000</b> | <b>49,753</b> |

| Section C   |   | Notes to the accounts          |                         |                 | (cont)      |            |
|---|---|--------------------------------|-------------------------|-----------------|-------------|------------|
| Note 6  |   | Analysis of Resources Expended |                         |                 |             |            |
|   |   | Unrestricted funds             | Restricted income funds | Endowment funds | Total funds | Prior year |
|   |   |                                |                         |                 | £           | £          |
|   |   | Analysis                       |                         |                 |             |            |
| Expenditure on raising funds:                             | Incurred seeking donations  | -                              | -                       | -               | -           | -          |
|   | Incurred seeking legacies   | -                              | -                       | -               | -           | -          |
|   | Incurred seeking grants   | 4,675                          |                         |                 |             |            |
|   | Operating membership schemes and social lotteries                       |                                |                         |                 |             |            |
|   | Staging fundraising events  |                                |                         |                 |             |            |
|   | Fundraising agents  |                                |                         |                 |             |            |
|   | Operating charity shops   |                                |                         |                 |             |            |
|   | Operating a trading company undertaking non-charitable trading activity |                                |                         |                 |             |            |
|   | Advertising, marketing, direct mail and publicity                       | -                              | -                       | -               | -           | -          |
|   | Start up costs incurred in generating new source of future income       | -                              | -                       | -               | -           | -          |
|   | Database development costs  | -                              | -                       | -               | -           | -          |
|   | Other trading activities  |                                |                         |                 |             |            |
|   | Investment management costs:  | -                              | -                       | -               | -           | -          |
|   | Portfolio management costs  | -                              | -                       | -               | -           | -          |
|   | Cost of obtaining investment advice                                     | -                              | -                       | -               | -           | -          |
|   | Investment administration costs   | -                              | -                       | -               | -           | -          |
| Intellectual property licencing costs                     | -   | -                              | -                       | -               | -           |            |
| Rent collection, property repairs and maintenance charges | -   | -                              | -                       | -               | -           |            |
|   | -   | -                              | -                       | -               | -           |            |
|   | <b>Total expenditure on raising funds</b>                               | 4,675                          | -                       | -               | -           | -          |
| Expenditure on charitable activities                      | Provision of camp activities  | 106,354                        | 90,230                  | -               | 196,584     | 186,637    |
|   |   |                                |                         |                 | -           |            |
|   |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   | <b>Total expenditure on charitable activities</b>                       | 106,354                        | 90,230                  | -               | 196,584     | 186,637    |
| Separate material item of expense                         |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   | <b>Total</b>  | -                              | -                       | -               | -           | -          |
| Other   |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   |   | -                              | -                       | -               | -           | -          |
|   | <b>Total other expenditure</b>  | -                              | -                       | -               | -           | -          |
| <b>TOTAL EXPENDITURE</b>                                  |   | 111,029                        | 90,230                  | -               | 196,584     | 186,637    |

| Section C           |   | Notes to the accounts |               | (cont)         |                |
|---------------------|---|-----------------------|---------------|----------------|----------------|
| Note 6              | Analysis of resources expended (further detail) |                       |               |                |                |
|                     |   | Full Year             |               |                |                |
|                     | Analysis  | Unrestricted          | Restricted    | This year      | Last year      |
|                     |   | £                     | £             | £              | £              |
| Charitable Activity | Activities                                      | 17680                 | 3000          | 20680          | 19230          |
|                     | Advertising                                     | 0                     |               | 0              | 98             |
|                     | Audit & Accounting                              | 900                   |               | 900            | 900            |
|                     | Bank Charges                                    | 0                     |               | 0              | 38             |
|                     | Bookkeeping & Payroll                           | 14243                 |               | 14243          | 2216           |
|                     | Bursary   |                       |               | 0              | 0              |
|                     | Cleaning Contracts                              | 1807                  |               | 1807           | 2549           |
|                     | Cleaning Materials                              | 786                   |               | 786            | 725            |
|                     | CRB Checks                                      | 883                   |               | 883            | 191            |
|                     | Deprn - Fixtures & Fittings                     | 14389                 |               | 14389          | 12008          |
|                     | Deprn - Freehold Property                       | 0                     |               | 0              | 0              |
|                     | Deprn - Long Leasehold                          |                       |               | 0              | 0              |
|                     | Employers NI                                    | 2311                  |               | 2311           | 3409           |
|                     | Employers Pension                               | 735                   | 189           | 924            | 551            |
|                     | Entertainment                                   |                       |               | 0              | 0              |
|                     | Equipment Hire                                  | 627                   |               | 627            | 204            |
|                     | Food  | 307                   |               | 307            | 0              |
|                     | Health & Safety                                 | 1167                  |               | 1167           | 600            |
|                     | Housekeeping                                    | 218                   |               | 218            | 149            |
|                     | Insurance                                       | 3724                  |               | 3724           | 3983           |
|                     | IT Expenses                                     | 369                   |               | 369            | 281            |
|                     | IT Expenses                                     |                       |               | 0              | 0              |
|                     | Legal & Professional                            | 0                     |               | 0              | 120            |
|                     | Light & Heat                                    | 5790                  |               | 5790           | 9513           |
|                     | Materials for Activities                        |                       |               | 0              | 0              |
|                     | Other Sundry                                    | 112                   |               | 112            | 291            |
|                     | Postage & Stationery                            | 393                   |               | 393            | 254            |
|                     | Rates and Water                                 |                       |               | 0              | 0              |
|                     | Repairs & Maintenance                           | 254                   | 25106         | 25360          | 19979          |
|                     | Salaries & Wages - Administration               | 43896                 |               | 43896          | 48957          |
|                     | Salaries & Wages - Operations                   | -9235                 | 61935         | 52700          | 55580          |
|                     | Small Equipment                                 | 2266                  |               | 2266           | 785            |
|                     | Subscriptions                                   | 967                   |               | 967            | 567            |
|                     | Telephone                                       | 655                   |               | 655            | 613            |
|                     | Tools   |                       |               | 0              | 0              |
|                     | Training & Education                            | 1024                  |               | 1024           | 2818           |
|                     | Travel & Subsistence                            | 86                    |               | 86             | 28             |
|                     |   |                       |               |                |                |
|                     | <b>Total</b>                                    | <b>106,354</b>        | <b>90,230</b> | <b>196,584</b> | <b>186,637</b> |

| Section C   |  | Notes to the accounts |  | (cont)    |           |
|---|--|-----------------------|--|-----------|-----------|
| Note 10   | Details of certain items of expenditure  |                       |  |           |           |
| 10.1  | Fees for examination of the accounts   |                       |  |           |           |
| <i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i> |  |                       |  |           |           |
|   |  |                       |  | This year | Last year |
|   |  |                       |  | £         | £         |
|   | Independent examiner's fees  |                       |  | 0         | 0         |
|   | Assurance services other than audit or independent examination   |                       |  | 0         | 0         |
|   | Tax advisory fees  |                       |  | 0         | 0         |
|   | Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner |                       |  | 900       | 900       |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 11**                      **Paid employees**

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Salaries and wages                          | 96,596         | 104,537        |
| Social security costs                       | 2,311          | 3,409          |
| Pension costs (defined contribution scheme) | 924            | 551            |
| Other employee benefits                     | -              | -              |
| <b>Total staff costs</b>                    | <b>99,831</b>  | <b>108,497</b> |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

**TRUE**

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Nil

**11.2 Average head count in the year**

|  |                              | This year<br>Number | Last year<br>Number |
|--|------------------------------|---------------------|---------------------|
| The parts of the charity in which the employees work | <b>Fundraising</b>           | 0.5                 | 0.5                 |
|  | <b>Charitable Activities</b> | 12.9                | 10.6                |
|  | <b>Governance</b>            | 0.5                 | 0.5                 |
|  | <b>Other</b>                 | 0.0                 | 0.0                 |
|  | <b>Total</b>                 | <b>13.9</b>         | <b>11.6</b>         |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

924

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Allocation uses the contributions of employees who fall within Restricted or Unrestricted activities

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

|                              | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total   |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---------|
|                              | £                         | £                      | £                                   | £                                | £       |
| At the beginning of the year | 293,649                   | -                      | -                                   | 109,523                          | 403,172 |
| Additions                    | -                         | -                      | -                                   | 23,761                           | 23,761  |
| Revaluations                 | -                         | -                      | -                                   | -                                | -       |
| Disposals                    | -                         | -                      | -                                   | -                                | -       |
| Transfers *                  | -                         | -                      | -                                   | -                                | -       |
| At end of the year           | 293,649                   | -                      | -                                   | 133,284                          | 426,933 |

**14.2 Depreciation and impairments**

| <b>**Basis</b>           | SL | SL |   | SL      |         | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----|----|---|---------|---------|---|
| <b>** Rate</b>           | 0% | 1% |   | 20%     |         |   |
| At beginning of the year | -  | -  | - | 87,349  | 87,349  |   |
| Disposals                | -  | -  | - | -       | -       |   |
| Depreciation             | -  | -  | - | 14,389  | 14,389  |   |
| Impairment               | -  | -  | - | -       | -       |   |
| Transfers *              | -  | -  | - | -       | -       |   |
| At end of the year       | -  | -  | - | 101,738 | 101,738 |   |

**14.3 Net book value**

|   |         |   |   |        |         |
|---|---------|---|---|--------|---------|
| Net book value at the beginning of the year | 293,649 | - | - | 22,174 | 315,823 |
| Net book value at the end of the year       | 293,649 | - | - | 31,546 | 325,195 |

| Section C   |  | Notes to the accounts          |  | (cont)           |                  |
|---|--|--------------------------------|--|------------------|------------------|
| <b>Note 19</b>  |  | <b>Debtors and prepayments</b> |  |                  |                  |
| <i>Please complete this note if the charity has any debtors or prepayments.</i> |  |                                |  |                  |                  |
| <b>19.1 Analysis of debtors</b>   |  |                                |  | <b>This year</b> | <b>Last year</b> |
|   |  |                                |  | <b>£</b>         | <b>£</b>         |
|   |  |                                |  | 0                | 0                |
| <b>Trade debtors</b>  |  |                                |  | 0                | 0                |
| <b>Prepayments and accrued income</b>   |  |                                |  | 725              | 0                |
| <b>Other debtors</b>  |  |                                |  | 725              | 0                |
| <b>Total</b>  |  |                                |  |                  |                  |

| Section C   |  | Notes to the accounts                      |                  | (cont)  |                  |
|---|--|--|------------------|---|------------------|
| <b>Note 20</b>  |  | <b>Creditors and accruals</b>              |                  |   |                  |
| <i>Please complete this note if the charity has any creditors or accruals.</i>  |  |  |                  |   |                  |
| <b>20.1 Analysis of creditors</b>   |  |  |                  |   |                  |
|   |  | <b>Amounts falling due within one year</b> |                  | <b>Amounts falling due after more than one year</b> |                  |
|   |  | <b>This year</b>                           | <b>Last year</b> | <b>This year</b>                                    | <b>Last year</b> |
|   |  | <b>£</b>                                   | <b>£</b>         | <b>£</b>  | <b>£</b>         |
| <b>Accruals for grants payable</b>  |  | -  | -                | -   | -                |
| <b>Bank loans and overdrafts</b>  |  | -  | -                | -   | -                |
| <b>Trade creditors</b>  |  | -  | -                | -   | -                |
| <b>Payments received on account for contracts or performance-related grants</b> |  | -  | -                | -   | -                |
| <b>Accruals and deferred income</b>   |  | 2,267                                      | 900              | -   | -                |
| <b>Taxation and social security</b>   |  | 1,132                                      | 851              | -   | -                |
| <b>Other creditors</b>  |  | 168  | 109              | -   | -                |
| <b>Total</b>  |  | <b>3,567</b>                               | <b>1,860</b>     | <b>-</b>  | <b>-</b>         |

| Section C   |  | Notes to the accounts           |  | (cont)           |                  |
|---|--|---------------------------------|--|------------------|------------------|
| <b>Note 24</b>  |  | <b>Cash at bank and in hand</b> |  |                  |                  |
|   |  |                                 |  | <b>This year</b> | <b>Last year</b> |
|   |  |                                 |  | <b>£</b>         | <b>£</b>         |
| <b>Short term cash investments (less than 3 months maturity date)</b> |  |                                 |  | -                | -                |
| <b>Short term deposits</b>  |  |                                 |  | 148,191          | 147,182          |
| <b>Cash at bank and on hand</b>                                       |  |                                 |  | 80,707           | 120,931          |
| <b>Other</b>  |  |                                 |  | 6                | 1                |
| <b>Total</b>  |  |                                 |  | <b>228,904</b>   | <b>268,114</b>   |

As per the reserves policy at the end of this report, we have 6 months of operational costs and the rest for the pool project.



**Section C** **Notes to the accounts** **(cont)**

**Note 25** **Fair value of assets and liabilities**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1** Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names                              | Type PE, EE R or UR * | Purpose and Restrictions   | Fund balances brought forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|---|-----------------------|--|------------------------------------|-------------|------------------|----------------|-----------------------|------------------------------------|
| CAF America/Qualcomm                    | R                     | To be utilised for the Pirate Ship, Music Room, & Other Projects | 44,346                             | -           | 25,108           | 19,240         | -                     | -                                  |
| Children in Need                        | R                     | To be used for Count Me In                                       | -                                  | 19,724      | 19,724           | -              | -                     | -                                  |
| Woodward Trust                          | R                     | To be used towards Short Breaks program                          | -                                  | 1,000       | 1,000            | -              | -                     | -                                  |
| More Art                                | R                     | Art & Craft Supplies/Circus Skills Equipment                     | -                                  | 1,400       | 1,400            | -              | -                     | -                                  |
| St James Place                          | R                     | To be used towards Short Breaks program                          | -                                  | 10,000      | 10,000           | -              | -                     | -                                  |
| ACT Foundation                          | R                     | To be used towards Short Breaks program                          | -                                  | 5,000       | 5,000            | -              | -                     | -                                  |
| First Growth                            | R                     | To be used for Family Support Project                            | 20,000                             | -           | 20,000           | -              | -                     | -                                  |
| Wokingham Borough Council               | R                     | To be used towards Short Breaks program                          | -                                  | 5,000       | 5,000            | -              | -                     | -                                  |
| Slough Children's Services Trust (SCST) | R                     | To be used for Direct Projects                                   | -                                  | 3,000       | 3,000            | -              | -                     | -                                  |
|   |                       |  | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |  | -                                  | -           | -                | -              | -                     | -                                  |
| <b>Other funds</b>                      | <b>N/a</b>            | <b>N/a</b>   | 517,731                            | 125,315     | 111,029          | 19,240         | -                     | 551,257                            |
| <b>Total Funds</b>                      |                       |  | 582,077                            | 170,439     | 201,259          | -              | -                     | 551,257                            |

In Other Funds balance brought forward includes £315k of Fixed Assets spent by the Charity which are in continuing use. The rest is cash which is 6 months of reserves and savings towards the pool project.

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2** Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names             | Type PE, EE R or UR * | Purpose and Restrictions   | Fund balances brought forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|------------------------|-----------------------|--|------------------------------------|-------------|------------------|----------------|-----------------------|------------------------------------|
| CAF America/Qualcomm   | R                     | To be utilised for the Pirate Ship, Music Room, & Other Projects | -                                  | 44,346      | -                | -              | -                     | 44,346                             |
| Children in Need       | R                     | To be used for Short Break payroll costs                         | -                                  | 26,754      | 26,754           | -              | -                     | -                                  |
| First Growth           | R                     | To be used for Family Support Project                            | -                                  | 20,000      | -                | -              | -                     | 20,000                             |
| Other restricted funds | R                     | To be held and used for the purposes of the Charity              | -                                  | 28,000      | 28,000           | -              | -                     | -                                  |
|                        |                       |  | -                                  | -           | -                | -              | -                     | -                                  |
|                        |                       |  | -                                  | -           | -                | -              | -                     | -                                  |
| <b>Other funds</b>     | <b>N/a</b>            | <b>N/a</b>   | 533,604                            | 116,010     | 131,883          | -              | -                     | 517,731                            |
| <b>Total Funds</b>     |                       |  | 533,604                            | 235,110     | 186,637          | -              | -                     | 582,077                            |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

|         |                      |
|---------|----------------------|
| Note 27 | Charity funds (cont) |
|---------|----------------------|

**27.3 Transfers between funds**

|   | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|--|--------|
| Between unrestricted and restricted funds | Portion of funds received from Charity Aid that was applied to purchase of the Pirate Ship     | 19240  |
| Between endowment and restricted funds    |  |        |
| Between endowment and unrestricted funds  |  |        |
|   |  |        |

**27.4 Designated funds**

| Planned use           | Purpose of the designation   | Amount |
|-----------------------|--|--------|
| Swimming Pool Project | £101787 of a legacy received in June 16 has been designated towards the swimming pool project, which is expected to cost a total of £200000. | 101787 |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

|         |  |
|---------|--|
| Note 28 | Transactions with trustees and related parties |
|---------|--|

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

|   |      |
|---|------|
| None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | TRUE |
|---|------|

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

|  |      |
|--|------|
| No trustee expenses have been incurred (True or False) | TRUE |
|--|------|

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

|   |      |
|---|------|
| There have been no related party transactions in the reporting period (True or False) | TRUE |
|---|------|

## Reserves policy

The charity commission expects charities to include a reserves policy in its annual report. This should give confidence to its stakeholders that the charities finances are being managed appropriately and provide an indicator of future needs.

The policy focuses on the level of unrestricted funds, i.e. funds which can be excluded from the policy. Camp Mohawk has 2 forms of funds:

- Unrestricted funds which can be used for any purpose.
- Restricted funds that are given for a specific purpose and require the permission of the giver or the Charity Commission to use them for any other purpose.

Camp Mohawk has tried to maintain a cash reserve in its unrestricted funds that are sufficient to fund a minimum of 6 months' worth of Operating Expenditure. This as a value is c£92,000. Operational Expenditure is defined as all of Camp Mohawk's essential costs. The rationale for this is to allow Camp Mohawk to continue to operate for at least 6 months in the extreme scenario that its income reduces materially over a very short period of time. During that 6 month period Camp Mohawk could restructure its finances or even wind up its operation. This would include renegotiation of any contractual liabilities that extend beyond the 6 month window and cover its longer term liabilities.

The rest of our cash balance is set aside for the Pool project which is estimated to be c£200k. This balance is currently £137k.