

Charity Registration No. 306006

Company Registration No. 00937722 (England and Wales)

FOREST SCHOOL CAMPS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management

Katharine Bevan
Piete Brooks
Daphne A Carre
Feimatta Conteh
Vanessa Cooke
Tomos L Ford
Andrew Freedman
Bryson Gore
Llewellyn Gore
Benjamin Grainger
Matthew Hawthorn
Ruth C Illingworth
Cameron J Kaye
Caroline Keam
Lee Monk
Frances A Rainford
M Daniel B Simon
Liam Smeeth
Althea E M Smith
Joel J A Smith
Ruth Steed
Hannah E E Summers
Rosemary J Whinnett
Chrissie Wood-Uwins
Rachel Young
Joshua R Hanson
Jessica S McQuail
Jennifer M Sykes
Dr Sophie Meekings
Alice Husband
Peter Nolan
Charlotte I O Gage
Christian Kaye
Timothy Abbott (Appointed 7 March 2021)
Sarah Carpenter (Appointed 7 March 2021)
Joanna Casserley (Appointed 21 March 2021)
Grizelda Hafter (Appointed 21 March 2021)
Lucy Holburn (Appointed 13 July 2021)
Rebecca Powell (Appointed 13 June 2021)
Jac St John (Appointed 7 March 2021)
Margaret Stone (Appointed 7 March 2021)

Secretary Althea E M Smith

Charity number 306006

Company number 00937722

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Registered office	Forest School Camps Hill Row Causeway Haddenham Ely CB6 3PA
Independent examiner	Stephen Meredith FCA DChA Alliotts LLP 4th Floor Friary Court 13-21 High Street Guildford Surrey GU1 3DL
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	Hill & Abbott 9 & 10 Market Road Chelmsford Essex CM1 1XH Holden & Partners LLP 4th Floor The Piano Factory Farringdon Road London EC1R 3BX

FOREST SCHOOL CAMPS

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FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 OCTOBER 2021

The Council of Management present their report and accounts for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity is run by volunteers as it has been since 1947. It provides supervised camping holidays for boys and girls (youth members) between the ages of 6½ and 18 years, in this country and abroad, of an educational and adventurous nature, and in so doing encourages self-reliance, a sense of community and an interest in nature and woodcraft.

The charity's aims are described in the following statement:

On our camps we aim to teach our youth members how to live with:

- independence and responsibility;
- concern and care for themselves, other people and the environment;
- resourcefulness and self-confidence;
- tolerance;
- self-respect.

Our education is about discovering for oneself how to do something, rather than being told in the abstract. Our youth members find themselves in situations that encourage this; the outdoors demands and encourages learning.

We remove unnecessary authority and, with due regard for safety, encourage our youth members to take responsibility and to reach their own decisions on the small and not-so-small issues, individually or as members of a group.

The Council of Management has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are achieved by arranging a programme of camps in various locations (whether centred on one site or mobile camps moving between sites) with general or specific activities (such as cycling, canoeing, swimming, rafting, sailing, walking or caving), on which youth members can book a place. Volunteer leaders run the camps.

Camp Fee Support

Youth members who are unable to afford the fees to attend the camps are encouraged to apply for assistance from the Fees Support ('Aid Fund'), which is supported by voluntary donations and the charity's funds. No existing or new youth member is denied a place because they are unable to afford the fees.

Equipment Support

Youth members are also offered additional personal equipment where needed, such as Wellington boots, warm clothing or tents. In most cases, where clothing or equipment is suitable to be used by another child, then it is returned to the stores centre after camp. In some cases where the child is likely to have continued use of this equipment, or it cannot be re-used within the organisation, the child will keep the equipment.

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Use of volunteers

The organisation is run entirely by hundreds of unpaid volunteers. We only pay for professional services such as bookkeeping, auditing, legal and financial advice, or external trainers, transport and maintenance of our buildings and land.

The charity is extremely grateful for the hard work of its staff and committee members, without whom the charity would not exist.

Physical base

FSC maintains a physical base in Haddenham in Cambridgeshire. In a normal year volunteers attend 10 weekend camps per year to store, clean, maintain and pack equipment for camps, however due to COVID-19 lockdown restrictions only 4 such weekends took place before restrictions were imposed in March 2020. We also maintain and use a 2.5 hectare woodland adjacent to the stores site. This woodland has begun to be used for short camps.

Achievements and performance

Camps

In a normal year we typically run c.30 children's camps, c.5 associate camps and c.5 skills and conservations camps. However, due to COVID-19 lockdown restrictions we did not put on a programme of camps for this year.

Inclusion

We aim to offer at least 10% of our places to children with disabilities and other high support children. In normal years we would typically c.100 campers with disabilities are given places on camps in each year.

A number of these children and young adults are usually based in residential schools or housing. Camp gives them a break from their usual environment and offers new experiences within a supportive community. We strive to give these children and adults the same opportunities as non-disabled children to go on camp, to participate in all our activities and to learn new skills. Mentors liaise with families before and after camp to ensure a positive camping experience.

In normal years we provide a range of training for our staff to provide them with additional skills for caring for children with disabilities. However, COVID-19 lockdown restrictions and the cancelling of our programme of camps limited our ability to do this in 2021.

Financial review

There were no notable costs in 2021.

In 2016 it was identified that FSC's physical base at Haddenham was in need of considerable re-building work if we wish to remain there. A project was initiated in 2017 to consult within the organisation and on the best course of action. In December 2021 a budget of c.1,324k (incl. VAT) was approved by the Council of Management for the stores development project, this budget is expected to be funded by a mixture of FSC's reserves (incl. donations received) donations expected to be received and a soft £250k loan from the Rank Foundation if donations received do not cover the full cost. In the financial year ending 31 October 2021 c. £145k from FSC's reserves was spent on this project.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately one year of support costs (i.e. expenditure excluding the costs of running camps). The Council of Management consider that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

We maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 90% of our income, are principally received between March and July, whilst expenditure occurs throughout the year);
- contingencies such as the cancellation of some or all of our camping programme with the concomitant loss of fee income (for instance through continued pandemic related lockdown restrictions);
- contributions towards the eventual rebuilding of the physical stores base, currently at Haddenham (see more details below).
- the replacement of the Children's database and financial software.

Our income comes from the following sources:

- Camp Fees – This is normally by far the largest part of our income and comes from fees charged to our youth members for camping places.
- Donations – The second largest income source is donations, these come primarily from staff members, associate members, or the parents of our youth members. A small number of donations come from people who have no direct connection with the organisation but support our aims.
- Bank interest and investment Income – Since we liquidated our investments into cash in November 2017 (see below) we no longer expect this to represent a significant source of income.
- House rental income is received from our property at Haddenham.
- Solar panels at our stores in Haddenham generate some income.

We raised £318,165 (2020: £55,604) through voluntary donations, legacies and grants, which are included as restricted income. Restricted funds at the year end were £292,771 (2020: £55,776) held for the Aid and Store Development fund. Free reserves at the year end were £588,271 (2020: £635,562).

We continue to be very grateful to the support received from our associate members, staff and parents of our youth members. With their support we need never turn a child away whose parents cannot afford the regular fees.

Camping costs are our most significant and most important area of expenditure, and continue to be monitored closely to ensure we are offering a good camping experience at the lowest possible price.

The Council of Management have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Long term

Forest School Camps aims to continue providing supervised camps for a similar number of children year on year. Our core activities remain as relevant today as they did when the Charity was founded and have changed little since the Charity's inception. We aim to continue providing an "adventure in education" with a high level of care to those in our charge.

We will continue to support and train our staff/volunteers and encourage diverse staff involvement in committees and Council and the general running of the organisation.

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Structure, governance and management

The charity is a company limited by guarantee.

The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Katharine Bevan
Piete Brooks
Roderick W S Brooks (Resigned 7 March 2021)
Daphne A Carre
Feimatta Conteh
Vanessa Cooke
Tomos L Ford
Joe Francis (Resigned 23 January 2022)
Andrew Freedman
Bryson Gore
Llewellyn Gore
Benjamin Grainger
Matthew Hawthorn
Ruth C Illingworth
Cameron J Kaye
Caroline Keam
Lee Monk
Frances A Rainford
M Daniel B Simon
Liam Smeeth
Althea E M Smith
Joel J A Smith
Ruth Steed
Hannah E E Summers
Rosemary J Whinnett
Chrissie Wood-Uwins
Rachel Young
Joshua R Hanson
Jessica S McQuail
Jennifer M Sykes
Dr Sophie Meekings
Alice Husband
Peter Nolan
Charlotte I O Gage
Christian Kaye
Timothy Abbott (Appointed 7 March 2021)
Sarah Carpenter (Appointed 7 March 2021)
Joanna Casserley (Appointed 21 March 2021)
Grizelda Hafter (Appointed 21 March 2021)
Lucy Holburn (Appointed 13 July 2021)
Rebecca Powell (Appointed 13 June 2021)
Jac St John (Appointed 7 March 2021)
Margaret Stone (Appointed 7 March 2021)

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

The members of the charity appoint the trustees at the Annual General Meeting. The Council of Management appoints new trustees between Annual General Meetings. Trustees must be members of the charity.

The governing body of the charity is the Council of Management, which met six times in the financial year ending 31 October 2021. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

The day to day administrative management of the charity is delegated to an executive committee which meets seven times per year and which comprises the following officers:

- Chair of Council
- Vice-Chair(s) of Council
- Treasurer
- Staffing Secretary
- Children's Secretary
- Camps Secretary
- Stores/House Convenor(s)
- Insurance Volunteer
- Health & Safety Officer
- Council Secretary.

These roles are supported by the following committees to which specific responsibilities are delegated:

- Finance Committee
- Children's Committee
- Staffing Committee
- Camps Committee
- House & Grounds Committee
- Stores Collective.

In addition to these there are other officers and committees who report directly to the Chair or Vice-Chair (e.g. Glee, Archive & Publications group, Org4 Newsletter, Webmaster, and Associates Members Secretary).

The day to day running of individual children's camps is the responsibility of the 'appointed' camp chief, assisted by the other camp staff.

New trustees are only taken from members of the charity and are thus usually well experienced in the practices of the charity.

New trustees are provided with a copy of the Memorandum and Articles of Association, the last accounts, details of the organisational structure and an induction pack. We hope that new trustees will be able to attend at least four meetings a year. New trustees will usually have attended a number of council meetings as observers.

The charity is a member of the Sport and Recreation Alliance. We pay a subscription for this membership, which gives us access to advisory information and information on changes in law, and allows us to have our views represented in wider society. A member of the Council of Management represents the charity within this group.

The Council of Management's report was approved by the Board of Council of Management.

Jess McQuail

Jess McQuail (May 19, 2022 14:06 GMT+1)

Jessica S McQuail

Chair 19/05/2022

Dated:

FOREST SCHOOL CAMPS

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF MANAGEMENT OF FOREST SCHOOL CAMPS

I report to the Council of Management on my examination of the financial statements of Forest School Camps (the charity) for the year ended 31 October 2021.

Responsibilities and basis of report

As the Council of Management of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Stephen Meredith FCA, DChA

Alliotts LLP
Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Dated: 19/05/2022

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>						
Donations and legacies	3	-	381,165	381,165	55,604	55,604
Charitable activities	4	1,510	-	1,510	-	3,633
Other trading activities	5	3,083	-	3,083	-	1,289
Investments	6	844	-	844	-	1,683
Total income		5,437	381,165	386,602	55,604	62,209
<u>Expenditure on:</u>						
Charitable activities	7	56,356	144,170	200,526	-	109,773
Net (expenditure)/income for the year/ Net movement in funds		(50,919)	236,995	186,076	55,604	(47,564)
Fund balances at 1 November 2020		766,671	55,776	822,447	172	870,011
Fund balances at 31 October 2021		715,752	292,771	1,008,523	55,776	822,447

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOREST SCHOOL CAMPS

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		127,481		131,109
Current assets					
Debtors	12	21,813		8,318	
Cash at bank and in hand		862,757		686,380	
		<u>884,570</u>		<u>694,698</u>	
Creditors: amounts falling due within one year	13	<u>(3,528)</u>		<u>(3,360)</u>	
Net current assets			881,042		691,338
Total assets less current liabilities			<u>1,008,523</u>		<u>822,447</u>
Income funds					
Restricted funds	14		292,771		55,776
Unrestricted funds			715,752		766,671
			<u>1,008,523</u>		<u>822,447</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2021.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Council Of Management on 19/05/2022


.....
Benjamin Grainger
Trustee


Jess McQuail (May 19, 2022 14:06 GMT+1)
.....
Jessica S McQuail
Trustee

Company Registration No. 00937722

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Charity information

Forest School Camps is a private company limited by guarantee incorporated in England and Wales. The registered office is Forest School Camps, Hill Row Causeway, Haddenham, Ely, CB6 3PA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Council of Management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of Management continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council of Management in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gratn income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

Membership fees comprise amounts received for associate memberships.

Camp fees represent net fees receivable which are the total amounts receivable by the charity in the ordinary course of business for camping activities and educational experiences.

Investment income includes bank interest received and dividends received from listed investments.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure includes VAT where applicable as the charity cannot reclaim it.

Support and governance costs are allocated to the charity's main charitable activity, camp costs. Aid granted to campers to cover the camp fees is allocated to the restricted Aid Fund.

Aid payments from the restricted fund represent the subsidies paid. A transfer is made from unrestricted funds to the restricted fund to clear any deficit.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Fixtures and fittings	25% straight-line
Computers	25% straight-line
Motor vehicles	25% straight-line
Tents & canoes, etc	25% straight-line
Fenwood	25% straight-line

Freehold land is not depreciated. No depreciation is provided in respect of freehold buildings as, in the opinion of the Council of Management, any depreciation charge would be immaterial because the buildings are sufficiently maintained to ensure that the residual value of the buildings do not significantly differ from their current book value. It is the policy of the Council of Management to make provision in the statement of financial activities in the event of any permanent diminution in value occurring.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

3 Donations and legacies

	Restricted funds	Restricted funds
	2021	2020
	£	£
Donations and gifts	281,165	55,604
Grants received	100,000	-
	<u>381,165</u>	<u>55,604</u>

During the year a grant of £100,000 for the Store Development was received (2020: £nil).

4 Charitable activities

	2021	2020
	£	£
Camping fees - unrestricted	<u>1,510</u>	<u>3,633</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income - unrestricted	2,400	817
Sales and other sundry income - unrestricted	683	472
Other trading activities	<u>3,083</u>	<u>1,289</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>844</u>	<u>1,683</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

7 Charitable Activities

	Total - Camping costs	Aid and Store Developme nt fund	Total 2021	Total
	2021 £	2021 £	£	2020 £
Depreciation and impairment	3,639	-	3,639	4,225
Camp costs	14,652	144,170	158,822	8,611
	<u>18,291</u>	<u>144,170</u>	<u>162,461</u>	<u>12,836</u>
Share of support costs (see note 8)	31,340	-	31,340	92,137
Share of governance costs (see note 8)	6,725	-	6,725	4,800
	<u>56,356</u>	<u>144,170</u>	<u>200,526</u>	<u>109,773</u>
Analysis by fund				
Unrestricted funds	56,356	-	56,356	109,773
Restricted funds	-	144,170	144,170	-
	<u>56,356</u>	<u>144,170</u>	<u>200,526</u>	<u>109,773</u>
For the year ended 31 October 2020				
Unrestricted funds	<u>109,773</u>	<u>-</u>		

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

8 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Haddenham and Fenwood maintenance	10,977	-	10,977	57,496
Bungalow expenses	1,706	-	1,706	919
Insurance	9,989	-	9,989	8,929
Printing, postage and stationery	2,300	-	2,300	5,087
Room hire	-	-	-	1,992
Miscellaneous expenses	-	-	-	563
Telecommunications	2,617	-	2,617	1,780
Travel	2,714	-	2,714	15,189
Bank charges and bad debts	1,037	-	1,037	182
Independent examination fees	-	1,890	1,890	1,800
Accountancy	-	1,638	1,638	1,560
Legal and professional	-	3,197	3,197	1,440
	<u>31,340</u>	<u>6,725</u>	<u>38,065</u>	<u>96,937</u>
Analysed between				
Charitable activities	<u>31,340</u>	<u>6,725</u>	<u>38,065</u>	<u>96,937</u>

Governance costs includes payments to the independent examiner of £3,528 (2020 - £3,360) for independent examination fees and accountancy services.

9 Council Of Management

None of the Council of Management (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

11 Tangible fixed assets	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Tents & canoes, etc £	Fenwood £	Total £
Cost							
At 1 November 2020	122,208	1,151	50,283	14,373	61,985	15,689	265,689
At 31 October 2021	122,208	1,151	50,283	14,373	61,985	15,689	265,689
Depreciation and impairment							
At 1 November 2020	-	1,151	49,491	8,078	60,171	15,689	134,580
Depreciation charged in the year	-	-	569	1,968	1,091	-	3,628
At 31 October 2021	-	1,151	50,060	10,046	61,262	15,689	138,208
Carrying amount							
At 31 October 2020	122,208	-	223	4,327	723	-	127,481
At 31 October 2021	122,208	-	791	6,295	1,815	-	131,109

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	18,775	4,284
Prepayments and accrued income	3,038	4,034
	<u>21,813</u>	<u>8,318</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	3,528	3,360
	<u>3,528</u>	<u>3,360</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 November 2019	Income	Balance at 1 November 2020	Income	Expenditure	Balance at 31 October 2021
	£	£	£	£	£	£
Aid and Stores						
Development Project Fund	-	55,604	55,604	381,165	(144,170)	292,599
Ron Brand Development Fund	172	-	172	-	-	172
	<u>172</u>	<u>55,604</u>	<u>55,776</u>	<u>381,165</u>	<u>(144,170)</u>	<u>292,771</u>

The charity offers reduced fees and equipment support for children who would otherwise be unable to camp. There is an annual budget from unrestricted funds to cover this expenditure, and once this has been expended, funds specifically donated expressly for use in the Aid and Stores Development Project Fund are expended from these restricted funds. Movements on this restricted fund are detailed above.

The charity also has a fund, established in the memory of one of its founders, Ron "Beefy" Brand, which is dedicated to creating new initiatives from FSC and to continue widening the enrolment base.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 October 2021 are represented by:						
Tangible assets	127,481	-	127,481	131,109	-	131,109
Current assets/ (liabilities)	588,271	292,771	881,042	635,562	55,776	691,338
	<u>715,752</u>	<u>292,771</u>	<u>1,008,523</u>	<u>766,671</u>	<u>55,776</u>	<u>822,447</u>

16 Transactions with related parties

During the year the charity had no transactions with any related parties (2020 - £nil)