

Charity registration number 306006

Company registration number 00937722 (England and Wales)

FOREST SCHOOL CAMPS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

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
Sarah Carpenter
Joanna Casserley
Grizelda Hafter
Lucy Holburn
Rebecca Powell
Jac St John
Margaret Stone
Kate Hall (Appointed 5 March 2022)

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
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 2022

The Council of Management present their report and accounts for the year ended 31 October 2022.

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. We are grateful to the Hendley Foundation and Delamere Dairy Foundation for the donations provided in respect of Aid Fund.

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 2022

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

This year we ran 22 children's camps, 6 Associate camps and 4 skills and conservations camps.

Inclusion

We aim to offer at least 10% of our places to children with disabilities and other high support children. This year 98 campers with disabilities are given places on a camp.

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.

We also provide a range of training for our staff to provide them with additional skills for caring for children with disabilities.

Financial review

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. As at 31 October 2022 a budget of c.£1,566k (incl. VAT) was approved 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 of £250k loan from the Rank Foundation. In the financial year ended 31 October 2022 circa £912k was spent on this project from a mixture of FSC's reserves and donations received. The value of the old building of £112,208 was written off in the year.

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 2022

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 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 typically the largest part of our income and comes from fees charged to our youth members for camping places.
- Donations – Which this year was larger than Camp Fees due to the fundraising efforts for our Stores Development Project. These donations primarily come 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 to 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 £401,583 (2021: £381,165) through voluntary donations, legacies and grants, which are included as restricted income. Restricted funds at the year end were £nil (2021: £292,771) as monies held for the Haddenham Store Development was spent. Free reserves at the year end were £444,621 (2021: £588,271).

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.

We are enormously grateful to all those who have provided funding to enable us to build our fabulous new stores and training centre. We have had contributions from over 800 people as well as from a number of charitable foundations. The old buildings were collapsing and without a stores base FSC could not have continued.

We want to pay particular tribute to Roddy Brooks and his widow, Gilly. Roddy was a long-standing Camp Chief with Forest School Camps, having camped since he was 8. Roddy was a persuasive advocate from the beginning for a bold new building which would provide a strong base for FSC for decades to come. Before he died, he was delighted to see the building commissioned. He had made a major pledge to FSC which his widow Gilly fulfilled and very generously increased. Without this, the building could not have been started. We are so very grateful. Roddy has indeed been a "good ancestor" to FSC: his legacy will be the many thousands of campers in future who discover the magic of creating a community in a field.

Other families have also chosen to remember a loved one by donating in their memory because of the love they had for FSC and we are very touched by this. Parents, staff, former staff and associates have all responded to our appeal.

We would also like to thank the Garfield Weston family which has given generous support through the Garfield Weston Foundation. We are very grateful as well to the Rank Foundation, the Northwick Trust, the Bernard Sunley Foundation and the Cyril and Eve Jumbo Trust for their kind support. Their trust in us to make good use of this investment will not be misplaced.

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.

FOREST SCHOOL CAMPS

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

FOR THE YEAR ENDED 31 OCTOBER 2022

Plans for future periods

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.

Structure, governance and management

The charity is a company limited by guarantee.

FOREST SCHOOL CAMPS

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

FOR THE YEAR ENDED 31 OCTOBER 2022

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

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

Sarah Carpenter

Joanna Casserley

Grizelda Hafter

Lucy Holburn

Rebecca Powell

Jac St John

Margaret Stone

Kate Hall

(Appointed 5 March 2022)

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.

FOREST SCHOOL CAMPS

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

FOR THE YEAR ENDED 31 OCTOBER 2022

The governing body of the charity is the Council of Management, which met six times in the financial year ending 31 October 2022. 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.

BLGore
BLGore (Jun 22, 2023 13:16 GMT+1)

Bryson Gore
Chair

Date: 22/06/2023

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 2022.

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: 23/06/2023.....

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income and endowments from:</u>							
Donations and legacies	3	12,520	401,583	414,103	-	381,165	381,165
Charitable activities	4	321,853	-	321,853	1,510	-	1,510
Other trading activities	5	3,309	-	3,309	3,083	-	3,083
Investments	6	718	-	718	844	-	844
Other income	7	10,161	-	10,161	-	-	-
Total income		348,561	401,583	750,144	5,437	381,165	386,602
<u>Expenditure on:</u>							
Raising funds	8	621	-	621	-	-	-
Charitable activities	9	276,414	-	276,414	56,356	144,170	200,526
Other	13	112,208	-	112,208	-	-	-
Total expenditure		389,243	-	389,243	56,356	144,170	200,526
Net (outgoing)/incoming resources before transfers		(40,682)	401,583	360,901	(50,919)	236,995	186,076
Gross transfers between funds		694,354	(694,354)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		653,672	(292,771)	360,901	(50,919)	236,995	186,076
Fund balances at 1 November 2021		715,752	292,771	1,008,523	766,671	55,776	822,447
Fund balances at 31 October 2022		1,369,424	-	1,369,424	715,752	292,771	1,008,523

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	15		924,803		127,481
Current assets					
Debtors	16	23,223		21,813	
Cash at bank and in hand		672,398		862,757	
		<u>695,621</u>		<u>884,570</u>	
Creditors: amounts falling due within one year	18	(251,000)		(3,528)	
Net current assets			<u>444,621</u>		<u>881,042</u>
Total assets less current liabilities			<u>1,369,424</u>		<u>1,008,523</u>
Income funds					
Restricted funds	19	-		292,771	
Unrestricted funds		1,369,424		715,752	
		<u>1,369,424</u>		<u>1,008,523</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 2022.

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 22/06/2023

BLGore
BLGore (Jun 22, 2023 13:16 GMT+1)
Bryson Gore
Trustee

B. Grainger
Benjamin Grainger
Trustee

Company registration number 00937722

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

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.

Membership fees comprise amounts received for associate memberships.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

(Continued)

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).

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.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

(Continued)

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	-	401,583	401,583	281,165
Legacies receivable	12,520	-	12,520	-
Grants received	-	-	-	100,000
	<u>12,520</u>	<u>401,583</u>	<u>414,103</u>	<u>381,165</u>

During the year grants and donations of £401,583 for the Store Development fund were received (2021: £381,165).

4 Charitable activities

	2022	2021
	£	£
Camping fees - unrestricted	<u>321,853</u>	<u>1,510</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income - unrestricted	2,400	2,400
Sales and other sundry income - unrestricted	909	683
	<u>3,309</u>	<u>3,083</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>718</u>	<u>844</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

7 Other income

	Unrestricted funds	Total
	2022 £	2021 £
Net gain on disposal of tangible fixed assets	10,161	-
	<u>10,161</u>	<u>-</u>

8 Raising funds

	Unrestricted funds	Total
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	621	-
	<u>621</u>	<u>-</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

7 Charitable Activities

	Total - Camping costs	Aid and Store Developme nt fund	Total 2022	Total 2021
	2022 £	2022 £	£	£
Depreciation and impairment	2,599	-	2,599	3,639
Camp costs	214,761	-	214,761	158,822
Aid granted to campers	4,962	-	4,962	-
	<u>222,322</u>	<u>-</u>	<u>222,322</u>	<u>162,461</u>
Share of support costs (see note 10)	44,852	-	44,852	31,340
Share of governance costs (see note 10)	9,240	-	9,240	6,725
	<u>276,414</u>	<u>-</u>	<u>276,414</u>	<u>200,526</u>
Analysis by fund				
Unrestricted funds	276,414	-	276,414	56,356
Restricted funds	-	-	-	144,170
	<u>276,414</u>	<u>-</u>	<u>276,414</u>	<u>200,526</u>
For the year ended 31 October 2021				
Unrestricted funds	56,356	-	56,356	56,356
Restricted funds	-	144,170	-	144,170
	<u>56,356</u>	<u>144,170</u>	<u>200,526</u>	<u>200,526</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

10 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Haddenham and Fenwood maintenance	10,843	-	10,843	10,977
Bungalow expenses	2,209	-	2,209	1,706
Insurance	12,530	-	12,530	9,989
Printing, postage and stationery	4,903	-	4,903	2,300
Telecommunications	228	-	228	2,617
Travel	13,604	-	13,604	2,714
Bank charges and bad debts	535	-	535	1,037
Independent examination fees	-	4,560	4,560	1,890
Accountancy	-	3,000	3,000	1,638
Legal and professional	-	1,680	1,680	3,197
	<u>44,852</u>	<u>9,240</u>	<u>54,092</u>	<u>38,065</u>
Analysed between				
Charitable activities	<u>44,852</u>	<u>9,240</u>	<u>54,092</u>	<u>38,065</u>

Governance costs includes payments to the independent examiner of £7,560 (2020 - £3,360) for independent examination fees and accountancy services.

11 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.

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

13 Other

	Unrestricted funds	Total
	2022 £	2021 £
Net loss on writing off value of old stores building	<u>112,208</u>	<u>-</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 OCTOBER 2022*

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

15	Tangible fixed assets	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Tents & canoes, etc	Fenwood	Total
		£	£	£	£	£	£	£
	Cost							
	At 1 November 2021	122,208	1,151	50,283	14,373	61,985	15,689	265,689
	Additions	912,129	-	-	-	-	-	912,129
	Disposals	(112,208)	-	-	-	-	-	(112,208)
	At 31 October 2022	922,129	1,151	50,283	14,373	61,985	15,689	1,065,610
	Depreciation and impairment							
	At 1 November 2021	-	1,151	50,060	10,047	61,262	15,689	138,209
	Depreciation charged in the year	-	-	223	1,832	543	-	2,598
	At 31 October 2022	-	1,151	50,283	11,879	61,805	15,689	140,807
	Carrying amount							
	At 31 October 2022	922,129	-	-	2,494	180	-	924,803
	At 31 October 2021	122,208	-	223	4,327	723	-	127,481

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

16 Debtors	2022	2021
Amounts falling due within one year:	£	£
Other debtors	18,775	18,775
Prepayments and accrued income	4,448	3,038
	<u>23,223</u>	<u>21,813</u>

17 Loans and overdrafts	2022	2021
	£	£
Other loan	241,497	-
	<u>241,497</u>	<u>-</u>
Payable within one year	241,497	-
	<u>241,497</u>	<u>-</u>

The charity has a loan from an individual, on an interest free basis and repayable on demand. No security has been given for the loan.

18 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
Other loans	17	241,497	-
Trade creditors		1,955	-
Accruals and deferred income		7,548	3,528
		<u>251,000</u>	<u>3,528</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

19 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 31 October 2022
	Balance at 1 November 2020	Income	Expenditure	Balance at 1 November 2021	Income	Transfers	
	£	£	£	£	£	£	£
Aid and Stores Development Project Fund	55,604	381,165	(144,170)	292,599	401,583	(694,182)	-
Ron Brand Development Fund	172	-	-	172	-	(172)	-
	<u>55,776</u>	<u>381,165</u>	<u>(144,170)</u>	<u>292,771</u>	<u>401,583</u>	<u>(694,354)</u>	<u>-</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.

During the year the work on the Haddenham stores development project led to the release of the restricted funds.

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 October 2022 are represented by:						
Tangible assets	924,803	-	924,803	127,481	-	127,481
Current assets/(liabilities)	444,621	-	444,621	588,271	292,771	881,042
	<u>1,369,424</u>	<u>-</u>	<u>1,369,424</u>	<u>715,752</u>	<u>292,771</u>	<u>1,008,523</u>

16 Transactions with related parties

During the year the charity had no transactions with any related parties (2021 - £nil)











Forest School Camps - Financial Statements 31 Oct 2022

Final Audit Report

2023-06-23

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