

Charity registration number 306006 (England and Wales)

Company registration number 00937722

FOREST SCHOOL CAMPS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management

Piete Brooks
Daphne A Carre
Andrew Freedman
Bryson Gore
Llewellyn Gore
Lee Monk
Frances A Rainford
M Daniel B Simon
Althea E M Smith
Joel J A Smith
Ruth Steed
Rosemary J Whinnett
Chrissie Wood-Uwins
Joshua R Hanson (Appointed 15 March 2025)
Jennifer M Sykes
Dr Sophie Meekings
Alice Husband (Appointed 16 March 2024)
Rebecca Powell
Margaret Stone
Kate Hall
Alma Fay Okkum Collins
Amy Jane Steward
Celeste Datta
Huw Price
Kevin Simon Hafter
Caroline Nicola Keam
Daniel Hall (Appointed 27 April 2024)

Secretary

Althea E M Smith

Charity number (England and Wales)

306006

Company number

00937722

Registered office

Forest School Camps
Hill Row Causeway
Haddenham
Ely
CB6 3PA

Independent examiner

Stephen Meredith FCA DChA
Alliotts LLP
3 London Square
Cross Lanes
Guildford
Surrey
GU1 1UJ

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

FOREST SCHOOL CAMPS

LEGAL AND ADMINISTRATIVE INFORMATION

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

CONTENTS

	Page
Council Of Management's report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	12 - 25

FOREST SCHOOL CAMPS

COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 OCTOBER 2024

The Council of Management present their report and accounts for the year ended 31 October 2024.

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 young people between the ages of 6 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 fund, which is supported by voluntary donations and the charity's own funds. No existing or new youth member is denied a place because they are unable to afford the fees.

Fees Support granted for the 2024 programme was £49,720. (2023 £50,200) (2022 £50,980)

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 2024

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 where we run 15 camps per year to store, clean, maintain and pack equipment for camp, undertake staff training programmes as well as maintain the 2.5 hectare woodland adjacent to the stores site. This woodland, known as Fenwood is also being used for shorter camps for children.

Achievements and performance

Camps

This year we ran 21 children's camps, 2 training camps and 5 Associate camps.

Inclusion

We aim to offer at least 20% of our places to children with disabilities and other high support children. This year 100 campers with disabilities were 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 wished to remain there. The project was initiated in 2017 and the first (and principal) phase was completed, in March 2023. Formal Defects Liability was concluded in April 2024, with all outstanding payments to the main contractor completed by July 2024. Work to fit out the new building has also been completed, with the majority of tasks undertaken by FSC and its volunteers. Planning for the next phase of this project is underway with a number of enabling works complete.

It is the policy of the charity that unrestricted reserves, held in a dedicated account and 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 direct costs of running camps). These currently stand at £139,670. (i.e. expenditure excluding the direct 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. Free reserves are currently negative at £(10,330) (2023 - £(84,015)) as all excess funds have been used in the Haddenham stores base. In accordance with plans, free reserves are being built up to the expected level over a number of years with £73,685 being added in the current year.

FOREST SCHOOL CAMPS

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

FOR THE YEAR ENDED 31 OCTOBER 2024

We seek to maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 75% 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);
- the continuation of our phased rebuilding project at Haddenham, which is now focused on replacing the recently demolished huts/workshops, (which have been replaced with temporary huts), with a new permanent building for the maintenance and repair of wood and metal camping equipment and tools.
- 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 (around 75%) and comes from fees charged to our youth members for camping places.
- Donations – For the 23/4 FY these amounted to approximately 20% of our income. These 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. We also received welcome income in the year from some Charitable Trusts and a legacy donation, supported by the efforts of our Fundraising Committee.
- Bank interest and investment Income – We liquidated our investments into cash in November 2017 and where cash is held in interest bearing accounts, they contribute a small amount to our income stream.
- House rental income is received from our property at Haddenham
- Solar electricity generating panels at our stores in Haddenham contribute a small income.

We received 2 restricted grants, i.e. monies which were to be spent on specific aspects of FSC's activities during the 23/4 financial year of £23,305. From the Whirlwind Trust we received a grant of £3,305 specifically to support our sailing camp in 2024, which was spent during the 23/4 financial year. A grant of £20,000 was received from the Northwick Trust specifically for the funding of the Little Roof project. This was not spent during the 23/4 financial year. Thus, restricted funds at the year end were £20,000. We also received £375 from Tesco for balustrade construction on the Big Roof, £500 MVM for camper support and £500 for Little Roof development from an individual.

Our income from camp fees and other sources for 23/4 FY was £337,864 (2023: 348,002)

We raised, through voluntary donations, legacies and grants, £103,503 (2023:£186,716)

FOREST SCHOOL CAMPS

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

FOR THE YEAR ENDED 31 OCTOBER 2024

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.

Our expenditure for the financial year, excluding Haddenham redevelopment costs, was £345,990.

Our total expenditure for the financial year including Haddenham redevelopment costs, was £414,168.

Our total funds, including land and buildings at our Haddenham stores base, restricted funds and reserves were £1,567,038, the majority of which is represented by the Haddenham stores base.

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. During the year we also received valuable legacies. We have also received very helpful grants from some charitable Trusts. The Whirlwind Trust supported our sailing camp and we received grants for our activities from the Hedley Foundation, the Cyril and Eve Jumbo Trust, MVM Trust, ShareGift and the Lloyd family trust. The Bernard Sunley Foundation has also promised to support the building of our planned metalworking and woodworking workshop. We are hugely grateful for all this support.

Our new stores and training centre is now fully functional, sending out the kit for all the camps we ran over the summer and autumn, then cleaning, repairing and maintaining it on its return from camp. It is a wonderful building which meets our needs and exceeds our expectations. We are so very grateful to all those who have given so generously to make this investment in our future possible.

These include a significant gift from Roddy Brooks and his widow, Gilly. The Garfield Weston family has provided very generous support through the Garfield Weston Foundation. The Northwick Trust, the Bernard Sunley Foundation and the Cyril and Eve Jumbo Trust also gave grants and the Rank Foundation provided a significant interest-free loan, 60% of which has been repaid. Parents, staff, former staff, associates and other individual supporters made valuable contributions.

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.

Plans for future periods

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 limited company by guarantee.

FOREST SCHOOL CAMPS

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

FOR THE YEAR ENDED 31 OCTOBER 2024

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:

Piete Brooks	
Daphne A Carre	
Feimatta Conteh	(Resigned 27 April 2024)
Tomos L Ford	(Resigned 27 April 2024)
Andrew Freedman	
Bryson Gore	
Llewellyn Gore	
Benjamin Grainger	(Resigned 26 April 2025)
Lee Monk	
Frances A Rainford	
M Daniel B Simon	
Althea E M Smith	
Joel J A Smith	
Ruth Steed	
Hannah E Summers	(Resigned 27 April 2024)
Rosemary J Whinnett	
Chrissie Wood-Uwins	
Joshua R Hanson	(Appointed 15 March 2025)
Jennifer M Sykes	
Dr Sophie Meekings	
Alice Husband	(Appointed 16 March 2024)
Christian Kaye	(Resigned 27 April 2024)
Timothy Abbott	(Resigned 27 April 2024)
Grizelda Hafter	(Resigned 26 April 2025)
Rebecca Powell	
Jac St John	(Resigned 26 April 2025)
Margaret Stone	
Kate Hall	
Alma Fay Okkum Collins	
Amy Jane Steward	
Celeste Datta	
Hugo Buckle Heagren	(Resigned 26 April 2025)
Huw Price	
Kevin Simon Hafter	
May Dorothy Zanetti Mackeith	(Resigned 26 April 2025)
Yasmin Iona Ahmadzadeh	(Resigned 26 April 2025)
Caroline Nicola Keam	
Daniel Hall	(Appointed 27 April 2024)

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 2024. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

FOREST SCHOOL CAMPS

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

FOR THE YEAR ENDED 31 OCTOBER 2024

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
- Fundraising Committee

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.

Celeste Datta

·Celeste Datta (Jun 24, 2025, 8:47pm)

Celeste Datta

Chair

24 Jun 2025

Date:

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 2024.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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

Stephen Meredith (Jun 25, 2025, 8:10am)

Stephen Meredith FCA, DChA

Alliotts LLP
3 London Square
Cross Lanes
Guildford
Surrey
GU1 1UJ

Dated: 25 Jun 2025

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

Current financial year		Unrestricted funds general	Unrestricted funds Designated fund	Restricted funds	Total	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
Income from:						
Donations and legacies	3	-	-	103,503	103,503	186,716
Charitable activities	4	325,871	-	-	325,871	336,468
Other trading activities	5	3,786	-	-	3,786	3,195
Investments	6	8,207	-	-	8,207	8,339
Total income		<u>337,864</u>	<u>-</u>	<u>103,503</u>	<u>441,367</u>	<u>534,718</u>
Expenditure on:						
Raising funds	7	-	-	-	-	562
Charitable activities	8	345,990	64,873	3,305	414,168	363,741
Total expenditure		<u>345,990</u>	<u>64,873</u>	<u>3,305</u>	<u>414,168</u>	<u>364,303</u>
Net income/(expenditure)		<u>(8,126)</u>	<u>(64,873)</u>	<u>100,198</u>	<u>27,199</u>	<u>170,415</u>
Transfers between funds		81,811	43,512	(125,323)	-	-
Net movement in funds	10	<u>73,685</u>	<u>(21,361)</u>	<u>(25,125)</u>	<u>27,199</u>	<u>170,415</u>
Reconciliation of funds:						
Fund balances at 1 November 2023		<u>(84,015)</u>	<u>1,578,729</u>	<u>45,125</u>	<u>1,539,839</u>	<u>1,369,424</u>
Fund balances at 31 October 2024		<u>(10,330)</u>	<u>1,557,368</u>	<u>20,000</u>	<u>1,567,038</u>	<u>1,539,839</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FOREST SCHOOL CAMPS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

Prior financial year		Unrestricted funds general	Unrestricted funds Designated fund	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2023 £
Income from:					
Donations and legacies	3	-	-	186,716	186,716
Charitable activities	4	336,468	-	-	336,468
Other trading activities	5	3,195	-	-	3,195
Investments	6	8,339	-	-	8,339
Total income		<u>348,002</u>	<u>-</u>	<u>186,716</u>	<u>534,718</u>
Expenditure on:					
Raising funds	7	562	-	-	562
Charitable activities	8	363,741	-	-	363,741
Total expenditure		<u>364,303</u>	<u>-</u>	<u>-</u>	<u>364,303</u>
Net income/(expenditure)		(16,301)	-	186,716	170,415
Transfers between funds		(1,437,138)	1,578,729	(141,591)	-
Net movement in funds	10	(1,453,439)	1,578,729	45,125	170,415
Reconciliation of funds:					
Fund balances at 1 November 2022		<u>1,369,424</u>	<u>-</u>	<u>-</u>	<u>1,369,424</u>
Fund balances at 31 October 2023		<u>(84,015)</u>	<u>1,578,729</u>	<u>45,125</u>	<u>1,539,839</u>

FOREST SCHOOL CAMPS

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		1,557,368		1,579,851
Current assets					
Debtors	15	15,377		12,788	
Cash at bank and in hand		331,092		431,706	
		<u>346,469</u>		<u>444,494</u>	
Creditors: amounts falling due within one year	17	(186,799)		(284,506)	
Net current assets			159,670		159,988
Total assets less current liabilities			<u>1,717,038</u>		<u>1,739,839</u>
Creditors: amounts falling due after more than one year	18		(150,000)		(200,000)
Net assets excluding pension liability			<u>1,567,038</u>		<u>1,539,839</u>
Net assets			<u><u>1,567,038</u></u>		<u><u>1,539,839</u></u>
The funds of the charity					
Restricted income funds	19		20,000		45,125
Unrestricted funds - general			(10,330)		(84,015)
Unrestricted funds - Designated fund	20		1,557,368		1,578,729
			<u>1,567,038</u>		<u>1,539,839</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 2024.

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 01 Jun 2025

Celeste Datta

Celeste Datta (Jun 24; 2025, 8:47pm)

Celeste Datta

Chair



Kevin Hafter (Jun 24; 2025, 9:47pm)

Kevin Simon Hafter

Treasurer

Company registration number 00937722 (England and Wales)

FOREST SCHOOL CAMPS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	24		84,691		211,285
Investing activities					
Purchase of tangible fixed assets		(43,512)		(688,819)	
Investment income received		8,207		8,339	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(35,305)		(680,480)
Financing activities					
Repayment of borrowings		(50,000)		200,000	
Repayment of bank loans		(100,000)		28,503	
		<u> </u>		<u> </u>	
Net cash (used in)/generated from financing activities			(150,000)		228,503
			<u> </u>		<u> </u>
Net decrease in cash and cash equivalents			(100,614)		(240,692)
Cash and cash equivalents at beginning of year			431,706		672,398
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			331,092		431,706
			<u> </u>		<u> </u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

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 £.

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 and has appropriate borrowing in place to support cashflow. 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 or grantors 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.

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.

Grant 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.

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.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

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, except in the case of land, so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight-line
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

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.

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.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

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.

Depreciation

The Council have estimated the useful economic life of the stores and training centre when considering its depreciation policy.

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Donations and gifts	93,503	146,716
Legacies	10,000	40,000
	<u>103,503</u>	<u>186,716</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

3 Income from donations and legacies

(Continued)

During the year grants and donations of £103,503 for the Aid and Store Development fund were received (2023: £146,716).

4 Charitable activities

	2024 £	2023 £
Camping fees - unrestricted	325,871	336,468

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Letting and licensing arrangements	2,400	2,400
Other income	1,386	795
Other trading activities	3,786	3,195

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	8,207	8,339

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	-	562

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

	Total - Camping costs	Total
	2024	2023
	£	£
Depreciation and impairment	65,995	33,771
Camp costs	241,281	252,961
Aid granted to campers	5,538	6,546
	<hr/>	<hr/>
	312,814	293,278
Share of support costs (see note 9)	91,050	60,587
Share of governance costs (see note 9)	10,304	9,876
	<hr/>	<hr/>
	414,168	363,741
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds - general	345,990	363,741
Unrestricted funds -	64,873	-
Restricted funds	3,305	-
	<hr/>	<hr/>
	414,168	363,741
	<hr/>	<hr/>
For the year ended 31 October 2023		
Unrestricted funds - general	363,741	
	<hr/>	

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Haddenham and Fenwood maintenance	11,593	-	11,593	12,696
Bungalow expenses	6,437	-	6,437	8,400
Insurance	22,697	-	22,697	16,229
Printing, postage and stationery	2,695	-	2,695	329
Telecommunications	711	-	711	407
Travel	43,123	-	43,123	18,117
Bank charges and bad debts	3,794	-	3,794	4,409
Independent examination fees	-	5,215	5,215	4,967
Accountancy	-	3,529	3,529	3,349
Legal and professional	-	1,560	1,560	1,560
	<u>91,050</u>	<u>10,304</u>	<u>101,354</u>	<u>70,463</u>
Analysed between				
Charitable activities	<u>91,050</u>	<u>10,304</u>	<u>101,354</u>	<u>70,463</u>

Governance costs includes payments to the independent examiner of £5,215 (2023 - £4,967) for independent examination fees and accountancy services.

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	5,215	4,967
Depreciation of owned tangible fixed assets	65,995	33,771
Loss on write down of old stores building	-	112,208
	<u>71,210</u>	<u>151,946</u>

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:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

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 2024

12 Employees

(Continued)

Remuneration of key management personnel

No remuneration (2023 - £nil) was paid to key management personnel in the year.

13 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 2024

14 Tangible fixed assets	Freehold buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Tents & canoes, etc £	Fenwood £	Total £
Cost							
At 1 November 2023	1,610,948	1,151	50,283	14,373	61,985	15,689	1,754,429
Additions	43,512	-	-	-	-	-	43,512
At 31 October 2024	1,654,460	1,151	50,283	14,373	61,985	15,689	1,797,941
Depreciation and impairment							
At 1 November 2023	32,219	1,151	50,283	13,304	61,932	15,689	174,578
Depreciation charged in the year	64,873	-	-	1,069	53	-	65,995
At 31 October 2024	97,092	1,151	50,283	14,373	61,985	15,689	240,573
Carrying amount							
At 31 October 2024	1,557,368	-	-	-	-	-	1,557,368
At 31 October 2023	1,578,729	-	-	1,069	53	-	1,579,851

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	8,770	6,575
Prepayments and accrued income	6,607	6,213
	<u>15,377</u>	<u>12,788</u>

16 Loans and overdrafts

	2024	2023
	£	£
Other loans	170,000	270,000
Other loans	150,000	200,000
	<u>320,000</u>	<u>470,000</u>
Payable within one year	170,000	270,000
Payable after one year	150,000	200,000

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.

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. As of the date of this report, £150,000 of the loan has been repaid with the next payment due in December 2026. There are no charges for early repayment.

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other loans	16	170,000	270,000
Trade creditors		8,067	6,202
Accruals and deferred income		8,732	8,304
		<u>186,799</u>	<u>284,506</u>

18 Creditors: amounts falling due after more than one year

		2024	2023
		£	£
Borrowings	16	150,000	200,000

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

18 Creditors: amounts falling due after more than one year

(Continued)

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. There will be no charges for early repayment.

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:

	At 1 November 2023	Incoming resources	Resources expended	Transfers At 31 October 2024	
	£	£	£	£	£
Aid and Stores Development Project Fund	45,125	80,198	-	(125,323)	-
Whirlwind Trust	-	3,305	(3,305)	-	-
Northwick Trust	-	20,000	-	-	20,000
	<u>45,125</u>	<u>103,503</u>	<u>(3,305)</u>	<u>(125,323)</u>	<u>20,000</u>
Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers At 31 October 2023	
	£	£	£	£	£
Aid and Stores Development Project Fund	-	186,716	-	(141,591)	45,125
	<u>-</u>	<u>186,716</u>	<u>-</u>	<u>(141,591)</u>	<u>45,125</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.

During the year the work on the Haddenham Stores Development project led to the release of the restricted funds.

The Whirlwind Trust is to support the sailing camp in the year and this was spent in 2024.

The Northwick Trust is a fund for the Little Roof Project and these funds are expected to be spent in 2025.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

20 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the charity's activities.

	At 1 November 2023	Resources expended	Transfers At 31 October 2024	
	£	£	£	£
Haddenham Stores Development fund	1,578,729	(64,873)	43,512	1,557,368
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 November 2022	Resources expended	Transfers At 31 October 2023	
	£	£	£	£
Haddenham Stores Development fund	-	-	1,578,729	1,578,729
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2023	Incoming resources	Resources expended	Transfers At 31 October 2024	
	£	£	£	£	£
Haddenham Stores					
Development fund	1,578,729	-	(64,873)	43,512	1,557,368
General funds	385,985	337,864	(345,990)	81,811	459,670
	<u>1,494,714</u>	<u>337,864</u>	<u>(410,863)</u>	<u>125,323</u>	<u>1,547,038</u>
Previous year:					
	At 1 November 2022	Incoming resources	Resources expended	Transfers At 31 October 2023	
	£	£	£	£	£
Haddenham Stores					
Development fund	-	-	-	1,578,729	1,578,729
General funds	1,369,424	348,002	(364,303)	(1,437,138)	(84,015)
	<u>1,369,424</u>	<u>348,002</u>	<u>(364,303)</u>	<u>141,591</u>	<u>1,494,714</u>

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

22 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Haddenham stores development project	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 October 2024 are represented by:				
Tangible assets	-	1,557,368	-	1,557,368
Current assets/(liabilities)	139,670	-	20,000	159,670
Long term liabilities	(150,000)	-	-	(150,000)
	<u>(10,330)</u>	<u>1,557,368</u>	<u>20,000</u>	<u>1,567,038</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds general	Unrestricted funds Haddenham stores development project	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
Fund balances at 31 October 2023 are represented by:				
Tangible assets	1,122	1,578,729	-	1,579,851
Current assets/(liabilities)	114,863	-	45,125	159,988
Long term liabilities	(200,000)	-	-	(200,000)
	<u>(84,015)</u>	<u>1,578,729</u>	<u>45,125</u>	<u>1,539,839</u>

23 Related party transactions

Transactions with related parties

During the year the charity had no transactions with any related parties (2023 - £nil)

24 Cash generated from operations

	2024 £	2023 £
Surplus for the year	27,199	170,415
Adjustments for:		
Investment income recognised in statement of financial activities	(8,207)	(8,339)
Depreciation and impairment of tangible fixed assets	65,995	33,771
Movements in working capital:		
(Increase)/decrease in debtors	(2,589)	10,435
Increase in creditors	2,293	5,003
Cash generated from operations	<u>84,691</u>	<u>211,285</u>

FOREST SCHOOL CAMPS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

25 Analysis of changes in net funds/(debt)

	At 1 November 2023 £	Cash flows £	At 31 October 2024 £
Cash at bank and in hand	431,706	(100,614)	331,092
Loans falling due within one year	(270,000)	100,000	(170,000)
Loans falling due after more than one year	(200,000)	50,000	(150,000)
	<u>(38,294)</u>	<u>49,386</u>	<u>11,092</u>



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