

REGISTERED CHARITY NUMBER: 306148

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2020
for
Woodlarks Camp Site Trust**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Woodlarks Camp Site Trust

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for the Year Ended 30 September 2020**

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Woodlarks Camp Site Trust

Report of the Trustees for the Year Ended 30 September 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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

Objectives and aims

The object of the charity is:

- (a) In the interest of social welfare, to improve the condition of life for disabled people and children in need
- (b) To benefit such persons in any charitable way as the Trustees may decide.

In practice, the Trust provides the site, equipment and facilities for groups catering for disabled adults and children to camp a week at a time, supervised and aided by the resident Warden and Secretary. Normally the twenty-two weeks between early May and mid-September are fully booked annually. Special Needs Schools, NASCH and SENSE bring their own staff, while ten weeks, open to varied groups according to age and interest, are staffed and run by volunteers.

The trustees have had due regard to the Charity Commission guidance on public benefit.

Volunteers

The enthusiasm and commitment of many people enable Woodlarks to continue to provide a reasonably priced outdoor holiday in beautiful surroundings for hundreds of adults and children with disabilities. This is also during the closed season when essential maintenance to grounds and buildings is performed.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Unfortunately, for summer 2020, the Covid-19 pandemic forced the closure of the site, so no camps were able to take place. Several camps ran virtual events during the weeks they would have been at Woodlarks and continued to keep in touch with disabled campers throughout the lockdown months.

The Woodlarks Santa's Grotto again took place in December 2020, wholly funded by donations specifically for this purpose. Approximately 200 disabled and life-limited children visited Santa and the 'enchanted woodland' during sessions held throughout the week.

A large project undertaken during the year was the total refurbishment of the defective heating and plumbing system in Bradbury Croft, the accommodation and bathroom facilities building constructed in 2009. So far, the cost has been approximately £8,000 mainly on materials, with skilled volunteers providing free labour whilst working many hours of their own time.

Persistent leaks in the aging swimming pool adversely affected expenditure on water, heating and chemicals and provoked much research and discussion.

The decision was taken to completely refurbish and improve this unique facility, which will demand considerable fundraising in the forthcoming year. A new restricted fund has been implemented for this purpose.

Investment performance

The market value of our investments rose by 0.3% this year, compared to an increase of 3.1% in the prior year.

Income from our investments dropped by 17.5% this year in comparison with 2018/19 figures.

FINANCIAL REVIEW

Financial position

Total income through donations, grants, legacies and camp fees increased by 2.6% this year in comparison to 2018/19. Of this income, 75.3% was unrestricted funds and 24.7% was restricted funds.

Total funds carried forward this year have increased by 0.6% to £2,409,810. Of total funds carried forward, 98% was unrestricted funds and 2% was restricted funds.

Woodlarks Camp Site Trust

Report of the Trustees for the Year Ended 30 September 2020

FINANCIAL REVIEW

Reserves policy

The Trust has adopted a reserves policy, which provides a level of security against any unexpected large expenditure or a volatile period of fundraising and donations received, ensuring the camp site can continue to function and fulfil its charitable purpose. Without this level of security, the Trust's very existence could be threatened, presenting a high risk of insolvency.

The reserves allow the trustees to plan ahead with confidence, secure in the knowledge that funding for essential core costs is available for a period of time, regardless of income. It is important that potential donors, supporters and beneficiaries understand this is not an unnecessarily hoarded 'nest egg', but a very necessary source of security to ensure the future of Woodlarks Camp Site Trust into the future.

The reserves policy is reviewed annually, excludes restricted or designated funds and is set at a level between two - three years expenditure on charitable activities, excluding restricted fund expenditure.

During the 2018/19 financial year, unrestricted expenditure on charitable activities was £178k, therefore the reserves level should be set between £356k and £534k. At 2019/20 year-end, the amount held in the reserves fund was £648k.

The charitable entity has free reserves of £399,387 as at 30 September 2020 (2019 - £348,292). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled and governed by the Scheme, dated 4 March 2003, that constitutes a deed of trust and an unincorporated charity.

Organisational structure

The Trustees meet with the Management Committee regularly throughout the year, in addition to meetings of the Trustees alone. Each Trustee has a particular area of responsibility, to which the members of the Management Committee relate. Although a rare event, new trustees are appointed by existing trustees based on their Woodlarks awareness and skills. Potential candidates are identified and interviewed by a quorum of existing trustees and appointed by majority vote.

In January 2020, Alexine Crawford stood down as Chairman after 20 years dedicated service. Grahame Done undertook the role, initially for a period of 12 months. However, in September 2020, he handed over chairmanship to Catherine Crawford, allowing him time to focus on leading the swimming pool refurbishment project.

In August 2020, Trustee Christian Strover, son of the Founders of Woodlarks, died following a short illness. He had been the lead in building the swimming pool changing rooms and was working on the pool refurbishment project right up until his death.

Induction and training of new trustees

The trust has a dedicated team of trustees, who have a combined service of many decades. Although a rare event, new trustees are appointed by existing trustees based on useful knowledge and skills they may bring to the table. Induction and training is given by one or more existing trustees after appointment.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

306148

Woodlarks Camp Site Trust

**Report of the Trustees
for the Year Ended 30 September 2020**

Principal address

The Secretary
Tilford Road
Farnham
Surrey
GU10 3RN

Trustees

Mrs A G N Crawford
Ms C A Crawford
D A Dawson
M C T Strover (deceased 23.8.2020)
M R Jarrett
N Southon
M Greenwood
G Done
D Gill BSc (Hons)
Mrs L Cooper

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Approved by order of the board of trustees on 14 May 2021 and signed on its behalf by:

Catherine A. Crawford
Ms C A Crawford - Trustee

**Independent Examiner's Report to the Trustees of
Woodlarks Camp Site Trust**

Independent examiner's report to the trustees of Woodlarks Camp Site Trust

I report to the charity trustees on my examination of the accounts of Woodlarks Camp Site Trust (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

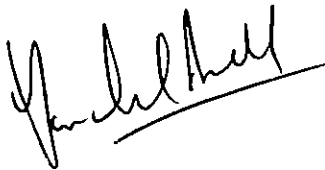
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



I M Rodd BSc FCA FCCA
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 21st May 2021

Woodlarks Camp Site Trust
Statement of Financial Activities
for the Year Ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	156,138	51,309	207,447	202,149
Investment income	3	7,078	-	7,078	8,581
Other income		72	-	72	104
Total		163,288	51,309	214,597	210,834
EXPENDITURE ON					
Raising funds		(109)	-	(109)	4,217
Charitable activities	4				
General operations		178,473	23,297	201,770	302,364
Total		178,364	23,297	201,661	306,581
Net gains on investments		643	-	643	6,983
NET INCOME/(EXPENDITURE)		(14,433)	28,012	13,579	(88,764)
Transfers between funds	14	51,253	(51,253)	-	-
Net movement in funds		36,820	(23,241)	13,579	(88,764)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,324,952	71,279	2,396,231	2,484,995
TOTAL FUNDS CARRIED FORWARD		2,361,772	48,038	2,409,810	2,396,231

The notes form part of these financial statements

Woodlarks Camp Site Trust

**Balance Sheet
30 September 2020**

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	1,731,816	-	1,731,816	1,746,734
Investments	10	230,569	-	230,569	229,926
		1,962,385	-	1,962,385	1,976,660
CURRENT ASSETS					
Stocks	11	4,382	-	4,382	4,117
Debtors	12	4,141	-	4,141	6,919
Cash at bank and in hand		393,693	48,038	441,731	412,187
		402,216	48,038	450,254	423,223
CREDITORS					
Amounts falling due within one year	13	(2,829)	-	(2,829)	(3,652)
NET CURRENT ASSETS		399,387	48,038	447,425	419,571
TOTAL ASSETS LESS CURRENT LIABILITIES		2,361,772	48,038	2,409,810	2,396,231
NET ASSETS		2,361,772	48,038	2,409,810	2,396,231
FUNDS	14				
Unrestricted funds				2,361,772	2,324,952
Restricted funds				48,038	71,279
TOTAL FUNDS				2,409,810	2,396,231

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2021 and were signed on its behalf by:

Catherine A. Crawford
C Crawford - Trustee

The notes form part of these financial statements

Woodlarks Camp Site Trust

Notes to the Financial Statements for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants (including those received from government bodies) are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income is deferred when the donor specifies use of the grant to be in the future, or where there are conditions for full entitlement and those conditions have not yet been satisfied.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Kathleen Marshall House	- 2% on cost
Swimming Pool Complex	- 2% on cost
Equipment	- 25% on reducing balance

During the year the Trustees had a reconsideration of class of assets, and their useful economic life. Assets have been reclassified from the freehold property classes to equipment.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Risk statement

The major risks to which the charity is or may be exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
General donations	145,199	158,617
Gift aid	1,752	2,521
Legacies	48,520	2,176
Grants	10,000	-
Camp fees	1,288	36,488
Souvenir sales	688	2,347
	<u>207,447</u>	<u>202,149</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Grants	<u>10,000</u>	<u>-</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

3. INVESTMENT INCOME

	2020	2019
Investment income	£ <u>7,078</u>	£ <u>8,581</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
General operations	<u>173,614</u>	<u>28,156</u>	<u>201,770</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General operations	<u>24,993</u>	<u>55</u>	<u>3,108</u>	<u>28,156</u>

Included within Accountancy and legal fees below is £2,300 (2019: £2,300) for the Independent Examination and accounts preparation.

Support costs, included in the above, are as follows:

	2020 General operations £	2019 Total activities £
Wages	22,825	22,475
Pensions	2,168	2,069
Bank charges	55	70
Accountancy and legal fees	<u>3,108</u>	<u>2,684</u>
	<u>28,156</u>	<u>27,298</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were trustees' expenses paid in the year ended 30 September 2020 to the value of £276 (2019: £nil).

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Secretarial / site management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	143,338	58,811	202,149
Investment income	8,581	-	8,581
Other income	104	-	104
Total	<u>152,023</u>	<u>58,811</u>	<u>210,834</u>
EXPENDITURE ON			
Raising funds	4,217	-	4,217
Charitable activities			
General operations	231,627	70,737	302,364
Total	<u>235,844</u>	<u>70,737</u>	<u>306,581</u>
Net gains on investments	6,983	-	6,983
NET INCOME/(EXPENDITURE)	<u>(76,838)</u>	<u>(11,926)</u>	<u>(88,764)</u>
Transfers between funds	1,104	(1,104)	-
Net movement in funds	<u>(75,734)</u>	<u>(13,030)</u>	<u>(88,764)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	2,400,686	84,309	2,484,995
TOTAL FUNDS CARRIED FORWARD	<u>2,324,952</u>	<u>71,279</u>	<u>2,396,231</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

9. TANGIBLE FIXED ASSETS

	Freehold property £	Kathleen Marshall House £	Swimming Pool Complex £	Equipment £	Totals £
COST					
At 1 October 2019	1,325,665	57,060	683,507	352,175	2,418,407
Additions	57,514	-	-	11,236	68,750
Disposals	-	-	-	(2,160)	(2,160)
At 30 September 2020	<u>1,383,179</u>	<u>57,060</u>	<u>683,507</u>	<u>361,251</u>	<u>2,484,997</u>
DEPRECIATION					
At 1 October 2019	355,248	18,702	99,582	198,141	671,673
Charge for year	26,944	1,141	13,570	40,393	82,048
Eliminated on disposal	-	-	-	(540)	(540)
At 30 September 2020	<u>382,192</u>	<u>19,843</u>	<u>113,152</u>	<u>237,994</u>	<u>753,181</u>
NET BOOK VALUE					
At 30 September 2020	<u>1,000,987</u>	<u>37,217</u>	<u>570,355</u>	<u>123,257</u>	<u>1,731,816</u>
At 30 September 2019	<u>970,417</u>	<u>38,358</u>	<u>583,925</u>	<u>154,034</u>	<u>1,746,734</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2019	
Revaluations	229,926
	643
At 30 September 2020	<u>230,569</u>
NET BOOK VALUE	
At 30 September 2020	<u>230,569</u>
At 30 September 2019	<u>229,926</u>

There were no investment assets outside the UK.

Investments at market value comprise:

	Cost £	Market Value 2020 £	Market Value 2019 £
43,968.932 MAM Charinco units	78,000	86,531	86,267
115,037.334 M&G Charibond shares	140,000	144,038	143,659
	<u>218,000</u>	<u>230,569</u>	<u>229,926</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

11. STOCKS				2020	2019
				£	£
Stocks				<u>4,382</u>	<u>4,117</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				2020	2019
				£	£
Other debtors				-	1,003
Prepayments				<u>4,141</u>	<u>5,916</u>
				<u>4,141</u>	<u>6,919</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				2020	2019
				£	£
Taxation and social security				532	538
Other creditors				<u>2,297</u>	<u>3,114</u>
				<u>2,829</u>	<u>3,652</u>
14. MOVEMENT IN FUNDS					
	At	Net	Transfers	At	
	1.10.19	movement	between	30.9.20	
	£	in funds	funds	£	
Unrestricted funds		£	£		
General fund	1,747,214	(83,670)	49,909	1,713,453	
General Reserve	312,738	69,237	1,344	383,319	
Reserves fund	265,000	-	-	265,000	
	<u>2,324,952</u>	<u>(14,433)</u>	<u>51,253</u>	<u>2,361,772</u>	
Restricted funds					
Woodlarks Appeal Fund	319	-	(319)	-	
Pool Pumphouse Roof	999	-	(999)	-	
Pump House Boiler	5,884	(1,105)	(3,000)	1,779	
Tent Bases	864	-	-	864	
Bradbury Croft Plant Room	351	(2,055)	3,000	1,296	
Santa's Grotto	9,493	(1,649)	(5,185)	2,659	
Pool Running Costs	23,484	200	-	23,684	
Accountancy and Hardware	97	(65)	(32)	-	
Pool Grounds, Pool Shelter (NOT Pool)	6,070	(1,818)	-	4,252	
Miscellaneous Restricted Funds	16,650	-	(16,650)	-	
Aerial Runway	3,041	-	(694)	2,347	
Swimming Pool new	1,982	4,220	-	6,202	
Woodland Paths Project	2,045	-	-	2,045	
Timber Frame Tent	-	26,501	(26,501)	-	
NHS Wellbeing Days	-	44	-	44	
Charlton Park Work Experience Fund	-	3,739	(873)	2,866	
	<u>71,279</u>	<u>28,012</u>	<u>(51,253)</u>	<u>48,038</u>	
TOTAL FUNDS	<u>2,396,231</u>	<u>13,579</u>	<u>-</u>	<u>2,409,810</u>	

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1	(83,671)	-	(83,670)
General Reserve	163,287	(94,693)	643	69,237
	<u>163,288</u>	<u>(178,364)</u>	<u>643</u>	<u>(14,433)</u>
Restricted funds				
Pump House Boiler	-	(1,105)	-	(1,105)
Bradbury Croft Plant Room	-	(2,055)	-	(2,055)
Santa's Grotto	13,559	(15,208)	-	(1,649)
Pool Running Costs	200	-	-	200
Accountancy and Hardware	-	(65)	-	(65)
Pool Grounds, Pool Shelter (NOT Pool)	-	(1,818)	-	(1,818)
Swimming Pool new	4,220	-	-	4,220
Timber Frame Tent	27,886	(1,385)	-	26,501
NHS Wellbeing Days	44	-	-	44
Charlton Park Work Experience Fund	5,400	(1,661)	-	3,739
	<u>51,309</u>	<u>(23,297)</u>	<u>-</u>	<u>28,012</u>
TOTAL FUNDS	<u>214,597</u>	<u>(201,661)</u>	<u>643</u>	<u>13,579</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	1,831,508	(94,394)	10,100	1,747,214
General Reserve	211,327	17,556	83,855	312,738
Reserves fund	357,851	-	(92,851)	265,000
	<u>2,400,686</u>	<u>(76,838)</u>	<u>1,104</u>	<u>2,324,952</u>
Restricted funds				
Woodlarks Appeal Fund	234	85	-	319
Pool Pumphouse Roof	13,451	(14,396)	1,944	999
Pump House Boiler	6,705	(691)	(130)	5,884
Tent Bases	1,855	(991)	-	864
Bradbury Croft Plant Room	8,224	(7,873)	-	351
Santa's Grotto	7,282	4,129	(1,918)	9,493
Pool Running Costs	27,724	(4,240)	-	23,484
Accountancy and Hardware	338	(241)	-	97
Pool Grounds, Pool Shelter (NOT Pool)	8,806	(2,736)	-	6,070
Miscellaneous Restricted Funds	6,585	11,065	(1,000)	16,650
Aerial Runway	3,105	(64)	-	3,041
Swimming Pool new	-	1,982	-	1,982
Woodland Paths Project	-	2,045	-	2,045
	<u>84,309</u>	<u>(11,926)</u>	<u>(1,104)</u>	<u>71,279</u>
TOTAL FUNDS	<u>2,484,995</u>	<u>(88,764)</u>	<u>-</u>	<u>2,396,231</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	478	(94,872)	-	(94,394)
General Reserve	151,545	(140,972)	6,983	17,556
	<u>152,023</u>	<u>(235,844)</u>	<u>6,983</u>	<u>(76,838)</u>
Restricted funds				
Woodlarks Appeal Fund	85	-	-	85
Pool Pumphouse Roof	1,709	(16,105)	-	(14,396)
Pump House Boiler	-	(691)	-	(691)
Tent Bases	936	(1,927)	-	(991)
Bradbury Croft Plant Room	-	(7,873)	-	(7,873)
Santa's Grotto	21,505	(17,376)	-	4,129
Pool Running Costs	(631)	(3,609)	-	(4,240)
Accountancy and Hardware	-	(241)	-	(241)
Pool Grounds, Pool Shelter (NOT Pool)	-	(2,736)	-	(2,736)
Miscellaneous Restricted Funds	14,144	(3,079)	-	11,065
Aerial Runway	-	(64)	-	(64)
Swimming Pool new	1,982	-	-	1,982
Woodland Paths Project	19,081	(17,036)	-	2,045
	<u>58,811</u>	<u>(70,737)</u>	<u>-</u>	<u>(11,926)</u>
TOTAL FUNDS	<u>210,834</u>	<u>(306,581)</u>	<u>6,983</u>	<u>(88,764)</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	1,831,508	(178,064)	60,009	1,713,453
General Reserve	211,327	86,793	85,199	383,319
Reserves fund	357,851	-	(92,851)	265,000
	<u>2,400,686</u>	<u>(91,271)</u>	<u>52,357</u>	<u>2,361,772</u>
Restricted funds				
Woodlarks Appeal Fund	234	85	(319)	-
Pool Pumphouse Roof	13,451	(14,396)	945	-
Pump House Boiler	6,705	(1,796)	(3,130)	1,779
Tent Bases	1,855	(991)	-	864
Bradbury Croft Plant Room	8,224	(9,928)	3,000	1,296
Santa's Grotto	7,282	2,480	(7,103)	2,659
Pool Running Costs	27,724	(4,040)	-	23,684
Accountancy and Hardware	338	(306)	(32)	-
Pool Grounds, Pool Shelter (NOT Pool)	8,806	(4,554)	-	4,252
Miscellaneous Restricted Funds	6,585	11,065	(17,650)	-
Aerial Runway	3,105	(64)	(694)	2,347
Swimming Pool new	-	6,202	-	6,202
Woodland Paths Project	-	2,045	-	2,045
Timber Frame Tent	-	26,501	(26,501)	-
NHS Wellbeing Days	-	44	-	44
Charlton Park Work Experience Fund	-	3,739	(873)	2,866
	<u>84,309</u>	<u>16,086</u>	<u>(52,357)</u>	<u>48,038</u>
TOTAL FUNDS	<u>2,484,995</u>	<u>(75,185)</u>	<u>-</u>	<u>2,409,810</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	479	(178,543)	-	(178,064)
General Reserve	314,832	(235,665)	7,626	86,793
	<u>315,311</u>	<u>(414,208)</u>	<u>7,626</u>	<u>(91,271)</u>
Restricted funds				
Woodlarks Appeal Fund	85	-	-	85
Pool Pumphouse Roof	1,709	(16,105)	-	(14,396)
Pump House Boiler	-	(1,796)	-	(1,796)
Tent Bases	936	(1,927)	-	(991)
Bradbury Croft Plant Room	-	(9,928)	-	(9,928)
Santa's Grotto	35,064	(32,584)	-	2,480
Pool Running Costs	(431)	(3,609)	-	(4,040)
Accountancy and Hardware	-	(306)	-	(306)
Pool Grounds, Pool Shelter (NOT Pool)	-	(4,554)	-	(4,554)
Miscellaneous Restricted Funds	14,144	(3,079)	-	11,065
Aerial Runway	-	(64)	-	(64)
Swimming Pool new	6,202	-	-	6,202
Woodland Paths Project	19,081	(17,036)	-	2,045
Timber Frame Tent	27,886	(1,385)	-	26,501
NHS Wellbeing Days	44	-	-	44
Charlton Park Work Experience Fund	5,400	(1,661)	-	3,739
	<u>110,120</u>	<u>(94,034)</u>	<u>-</u>	<u>16,086</u>
TOTAL FUNDS	<u>425,431</u>	<u>(508,242)</u>	<u>7,626</u>	<u>(75,185)</u>

Purpose of funds

Accountancy Restricted Fund - Donation to the Trust for the provision of an Accountancy system. Used to fund Xero for approximately two years.

Aerial Runway Restricted - Donation to the Trust for the refurbishment and maintenance of the accessible zipwire.

BC Plant Room Restricted - Grant and donations to refurbish the boiler and associated plant equipment in Bradbury Croft.

Swimming Pool - New - A new fund set up for donations made towards the swimming pool refurbishment.

Grotto Restricted Fund - Donations supporting the annual Santa's Grotto for severely disabled and life-limited children.

Pool Boiler Restricted - Fund for the repair/refurbishment of the boiler in the swimming pool pump house.

Pool Grounds Restricted - Donations specifically for the maintenance of the swimming pool area and provision of equipment.

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

14. MOVEMENT IN FUNDS - continued

Pool Running Costs Restricted - A fund specifically to fund the running costs and monthly servicing of the swimming pool (not maintenance or rebuild costs)

Pump House Roof Restricted - Replacement of the pump house roof.

Tent Bases Restricted Fund - Donations and grants for the provision of wooden flooring and ramps for accessible tents.

Woodlarks Appeal Restricted - for donations made during the appeal in 2018 for specific equipment for Woodlarks.

Perimeter Paths Restricted - Donations and grants for the maintenance and resurfacing of accessible paths through the woods.

Miscellaneous Restricted Funds - a fund holding donations for miscellaneous restricted purposes.

Timber Frame Tent - Restricted income for the construction of a Timber camping tent.

NHS Wellbeing Days - Fund set up to provide wellbeing days at Woodlarks for front line NHS staff (traumatised by Covid-19) run by NHS Staff Wellbeing Team.

Charlton Park Work Experience Fund - Provision of materials and equipment for students of Charlton Park Academy, London to undertake work experience at Woodlarks.

Transfer between funds

During the year transfers have been made for the capital expenditure that has been made through the restricted funds.

The charity previously had a designated fund called 'endowment'. After doing some research into the history of this fund it was concluded that this was just a designated fund. The trustees have renamed this to be a reserves fund.

During the year transfers have been made from restricted funds to general for the closing of funds.

15. RELATED PARTY DISCLOSURES

During the year the trustees of Woodlarks Camp Site Trust, donated an aggregate amount of £483 (2019: £nil) to Woodlarks Camp Site Trust.

Woodlarks Camp Site Trust

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General donations	145,199	158,617
Gift aid	1,752	2,521
Legacies	48,520	2,176
Grants	10,000	-
Camp fees	1,288	36,488
Souvenir sales	688	2,347
	207,447	202,149
 Investment income		
Investment income	7,078	8,581
 Other income		
Bank deposit interest	72	104
	214,597	210,834
 EXPENDITURE		
Other trading activities		
Opening stock	4,117	4,911
Souvenir purchases	156	3,423
Closing stock	(4,382)	(4,117)
	(109)	4,217
 Charitable activities		
Repairs to equipment	5,713	7,773
Rates and general services	12,222	15,692
Insurance	9,448	9,189
Heat, light and water	9,518	14,715
Camp phone and wifi	1,741	2,883
Clerical/management expenses	2,227	5,641
Sundries	1,528	1,014
Ground upkeep	3,311	7,089
Year book	250	390
Cleaning and laundry	1,101	7,763
Waste disposal	1,767	5,237
Publicity	50	2,192
Santa's grotto	15,208	17,376
Building maintenance	16,158	44,083
Fittings	5,113	14,144
Swimming pool maintenance	3,203	20,236
Operation of swimming pool	1,105	4,300
Hire of equipment	281	477
Carried forward	89,944	180,194

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Woodlarks Camp Site Trust

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	2020	2019
	£	£
Charitable activities		
Brought forward	89,944	180,194
Freehold property depreciation	26,945	29,581
Kathleen House depreciation	1,141	1,228
Swimming Pool depreciation	13,570	14,170
Equipment depreciation	40,394	49,893
Loss on sale of tangible fixed assets	1,620	-
	<hr/>	<hr/>
	173,614	275,066
Support costs		
Management		
Wages	22,825	22,475
Pensions	2,168	2,069
	<hr/>	<hr/>
	24,993	24,544
Finance		
Bank charges	55	70
Governance costs		
Accountancy and legal fees	3,108	2,684
	<hr/>	<hr/>
Total resources expended	201,661	306,581
Net income/(expenditure) before gains and losses	<hr/>	<hr/>
	12,936	(95,747)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	643	6,983
	<hr/>	<hr/>
Net income/(expenditure)	<u>13,579</u>	<u>(88,764)</u>

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