

REGISTERED CHARITY NUMBER: 306148

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2021
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 2021**

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Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. 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 very reasonably priced outdoor camping holiday in beautiful surroundings for hundreds of adults and children with disabilities. The enthusiasm of volunteers has continued during the forced closure of the site due to Covid-19, with many volunteers attending the site during the summer for organised working parties to assist with projects and essential maintenance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Covid-19 forced closure of the site for the 2021 season, which is the second consecutive year we have been unable to hold any camps at Woodlarks due to the pandemic.

The Woodlarks Santa's Grotto, usually held in December each year, was also unable to take place. Instead, virtual visits via video link were held, so children with life-limiting illnesses and special needs were able to have a chat with Santa Claus and receive a present he had secretly delivered to the special schools and hospices beforehand.

With the site being closed, the Trust was able to make the best of a bad situation and undertake some essential projects that would have been difficult had the site been open, working in compliance with Covid-19 restrictions and limitations. The largest project saw the commencement of adapting and renewing the ageing swimming pool and refurbishment of the pool plant room and filtration system, which will be completed in time for the 2022 season. The deep end of the pool has been filled in and the whole relined, so it now has a constant depth of 1.2m (slightly shallower in the shallow end). This allows for safe, assisted bathing throughout the whole length of the pool.

Other large projects include the construction of a timber-framed tent with canvas sides that may be raised and lowered as required, allowing outdoor camping for those unable to sleep in a conventional tent, and landscaping of the top field at the rear of the chapel to level the ground and replace fencing.

NHS Wellbeing Days

The Trustees were glad to see the site used appropriately, where possible, during the Covid-19 pandemic. Many of the camp site's usual campers are vulnerable due to their conditions, so they could not benefit directly this year. At the same time it was apparent that NHS staff, who may be serving the Trust's normal users, were under enormous pressure. Through the warmer months Woodlarks was able to host several one-day outdoor wellbeing days for NHS staff, organised by their own welfare officers in cooperation with the site's Warden and Secretary. The peace and beauty of the natural environment provided a welcome respite for tired workers.

Work Experience for Young People with Special Needs

One valuable activity that was able to continue throughout the year was the regular visits of young people with special needs, who were already in a Covid-secure 'bubble', for work experience carefully supervised by the Warden and staff from their school. This in turn provided valuable volunteer help to the camp site. The arrangement allows young people with considerable challenges to discover and develop their potential through service, with visible results. They did much to help maintain and improve the site.

Woodlarks Camp Site Trust
Report of the Trustees
for the Year Ended 30 September 2021

ACHIEVEMENT AND PERFORMANCE

Investment performance

The market value of our investments in 2020/21 fell by 4%, compared to a slight increase of 0.3% in 2019/20.

Income from our investments dropped by 12.8% in comparison to 2019/20 income, which itself saw a drop of 17.5% in comparison to 2018/19.

FINANCIAL REVIEW

Financial position

There was no income from camp fees during the 2020/21 year, however there were some donations in lieu of fees and some sales of souvenirs. Despite this, total income through donations, grants and legacies increased by 22.5% this year in comparison to 2019/20. Of this income, 64.3% was unrestricted funds and 35.7% was restricted funds. Total funds carried forward this year have increased by 3.7% to £2,502,570. Of total funds carried forward, 96.6% was unrestricted funds and 3.4% was restricted funds.

Reserves policy

The level of reserves, which exclude restricted and designated funds and is targeted at a level between 2-3 years expenditure on charitable activities in line with the Trust's reserves policy, will remain unchanged for the current financial year. These reserves provide a level of security against any unexpected large expenditure or any volatile period of income. It is important that potential donors, supporters and beneficiaries understand that this is not an unnecessarily hoarded 'nest egg', but a very necessary source of financial security ensuring the viability of Woodlarks Camp Site Trust into the future.

During the 2020/21 financial year, unrestricted expenditure on charitable activities was £150k, therefore the reserves level should be set between £300k and £450k. At 2020/21 year-end, the amount held in the reserves fund was £692k.

The charitable entity has free reserves of £452,322 as at 30 September 2021 (2020: £399,387). 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 their skills. Potential candidates are identified and interviewed by a quorum of existing trustees and appointed by majority vote.

Catherine Crawford has continued in the role of Chair of Trustees for the 2020-21 financial year.

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 2021

Principal address

The Secretary
Tilford Road
Farnham
Surrey
GU10 3RN

Trustees

Mrs A G N Crawford (deceased 9.12.21)
Ms C A Crawford
D A Dawson
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 29 March 2022 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 2021.

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

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

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.



Miss Jen Richardson BA (Hons) ACA FCCA DChA
ICAEW
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 4th April 2022

Woodlarks Camp Site Trust
Statement of Financial Activities
for the Year Ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	169,985	97,925	267,910	207,447
Investment income	3	6,169	-	6,169	7,078
Other income		20	-	20	72
Total		<u>176,174</u>	<u>97,925</u>	<u>274,099</u>	<u>214,597</u>
EXPENDITURE ON					
Raising funds		115	-	115	(109)
Charitable activities	4				
General operations		150,374	21,700	172,074	201,770
Total		<u>150,489</u>	<u>21,700</u>	<u>172,189</u>	<u>201,661</u>
Net gains/(losses) on investments		(9,150)	-	(9,150)	643
NET INCOME		16,535	76,225	92,760	13,579
Transfers between funds	14	39,480	(39,480)	-	-
Net movement in funds		56,015	36,745	92,760	13,579
RECONCILIATION OF FUNDS					
Total funds brought forward		2,361,772	48,038	2,409,810	2,396,231
TOTAL FUNDS CARRIED FORWARD		<u><u>2,417,787</u></u>	<u><u>84,783</u></u>	<u><u>2,502,570</u></u>	<u><u>2,409,810</u></u>

The notes form part of these financial statements

Woodlarks Camp Site Trust

Balance Sheet
30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	1,744,046	-	1,744,046	1,731,816
Investments	10	221,419	-	221,419	230,569
		<u>1,965,465</u>	<u>-</u>	<u>1,965,465</u>	<u>1,962,385</u>
CURRENT ASSETS					
Stocks	11	4,305	-	4,305	4,382
Debtors	12	4,184	-	4,184	4,141
Cash at bank and in hand		448,043	84,783	532,826	441,731
		<u>456,532</u>	<u>84,783</u>	<u>541,315</u>	<u>450,254</u>
CREDITORS					
Amounts falling due within one year	13	(4,210)	-	(4,210)	(2,829)
		<u>452,322</u>	<u>84,783</u>	<u>537,105</u>	<u>447,425</u>
NET CURRENT ASSETS					
		<u>2,417,787</u>	<u>84,783</u>	<u>2,502,570</u>	<u>2,409,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,417,787</u>	<u>84,783</u>	<u>2,502,570</u>	<u>2,409,810</u>
NET ASSETS					
		<u>2,417,787</u>	<u>84,783</u>	<u>2,502,570</u>	<u>2,409,810</u>
FUNDS					
	14			2,417,787	2,361,772
Unrestricted funds				84,783	48,038
Restricted funds					
TOTAL FUNDS					
				<u>2,502,570</u>	<u>2,409,810</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2022 and were signed on its behalf by:

Catherine A. Crawford
C A Crawford - Trustee

Woodlarks Camp Site Trust

Notes to the Financial Statements for the Year Ended 30 September 2021

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

Assets under construction are not depreciated until they are fully complete and brought into use.

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.

Designated funds are designated by trustees for a particular purpose within the objectives of the charity.

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 2021

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

	2021	2020
	£	£
General donations	194,449	145,199
Gift aid	-	1,752
Legacies	57,327	48,520
Grants	15,914	10,000
Camp fees	46	1,288
Souvenir sales	174	688
	<u>267,910</u>	<u>207,447</u>

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

	2021	2020
	£	£
The National Lottery - Solar Panels	15,914	-
The National Lottery - Timber Frame Tent	-	10,000
	<u>15,914</u>	<u>10,000</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

3. INVESTMENT INCOME

	2021	2020
Investment income	£ 6,169	£ 7,078
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
General operations	142,939	29,135	172,074
	<u> </u>	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
General operations	25,163	92	3,880	29,135
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Included within Accountancy and legal fees below is £3,060 (2020: £2,760) for the Independent Examination and accounts preparation.

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

	2021 General operations £	2020 Total activities £
Wages	22,992	22,825
Pensions	2,171	2,168
Bank charges	92	55
Accountancy and legal fees	3,880	3,108
	<u> </u>	<u> </u>
	<u>29,135</u>	<u>28,156</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were trustees' expenses paid in the year ended 30 September 2021 to the value of £nil (2020: £276).

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

7. STAFF COSTS

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

	2021	2020
Secretarial / site management	1	1
	<u> </u>	<u> </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	156,138	51,309	207,447
Investment income	7,078	-	7,078
Other income	72	-	72
	<u> </u>	<u> </u>	<u> </u>
Total	163,288	51,309	214,597
 EXPENDITURE ON			
Raising funds	(109)	-	(109)
Charitable activities			
General operations	178,473	23,297	201,770
	<u> </u>	<u> </u>	<u> </u>
Total	178,364	23,297	201,661
Net gains on investments	643	-	643
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(14,433)	28,012	13,579
Transfers between funds	51,253	(51,253)	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	36,820	(23,241)	13,579
 RECONCILIATION OF FUNDS			
Total funds brought forward	2,324,952	71,279	2,396,231
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>2,361,772</u>	<u>48,038</u>	<u>2,409,810</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

9. TANGIBLE FIXED ASSETS

	Freehold property £	Kathleen Marshall House £	Swimming Pool Complex £
COST			
At 1 October 2020	1,383,179	57,060	683,507
Additions	-	-	-
At 30 September 2021	<u>1,383,179</u>	<u>57,060</u>	<u>683,507</u>
DEPRECIATION			
At 1 October 2020	382,192	19,843	113,152
Charge for year	27,664	1,141	13,670
At 30 September 2021	<u>409,856</u>	<u>20,984</u>	<u>126,822</u>
NET BOOK VALUE			
At 30 September 2021	<u>973,323</u>	<u>36,076</u>	<u>556,685</u>
At 30 September 2020	<u>1,000,987</u>	<u>37,217</u>	<u>570,355</u>
	Equipment £	Assets under construction £	Totals £
COST			
At 1 October 2020	361,251	-	2,484,997
Additions	7,668	78,875	86,543
At 30 September 2021	<u>368,919</u>	<u>78,875</u>	<u>2,571,540</u>
DEPRECIATION			
At 1 October 2020	237,994	-	753,181
Charge for year	31,838	-	74,313
At 30 September 2021	<u>269,832</u>	<u>-</u>	<u>827,494</u>
NET BOOK VALUE			
At 30 September 2021	<u>99,087</u>	<u>78,875</u>	<u>1,744,046</u>
At 30 September 2020	<u>123,257</u>	<u>-</u>	<u>1,731,816</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2020	230,569
Revaluations	(9,150)
	221,419
At 30 September 2021	221,419
NET BOOK VALUE	
At 30 September 2021	221,419
At 30 September 2020	230,569

There were no investment assets outside the UK.

Investments at market value comprise:

	Cost £	Market Value 2021 £	Market Value 2020 £
43,968.932 MAM Charinco units	78,000	80,947	86,531
115,037.334 M&G Charibond shares	140,000	140,472	144,038
	218,000	221,419	230,569
	218,000	221,419	230,569

11. STOCKS

	2021 £	2020 £
Stocks	4,305	4,382
	4,305	4,382
	4,305	4,382

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	4,184	4,141
	4,184	4,141
	4,184	4,141

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	548	532
Other creditors	3,662	2,297
	<u>4,210</u>	<u>2,829</u>

14. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,713,453	(74,313)	86,544	1,725,684
General Reserve	383,319	90,848	(47,064)	427,103
Reserves fund	265,000	-	-	265,000
	<u>2,361,772</u>	<u>16,535</u>	<u>39,480</u>	<u>2,417,787</u>
Restricted funds				
Pump House Boiler	1,779	-	-	1,779
Tent Bases	864	-	(864)	-
Bradbury Croft Plant Room	1,296	-	-	1,296
Santa's Grotto	2,659	3,816	-	6,475
Pool Running Costs	23,684	-	-	23,684
Pool Grounds, Pool Shelter (NOT Pool)	4,252	-	-	4,252
Miscellaneous Restricted Funds	-	5,042	-	5,042
Aerial Runway	2,347	(257)	-	2,090
Swimming Pool new	6,202	14,269	(20,471)	-
Woodland Paths Project	2,045	-	(2,045)	-
Timber Frame Tent	-	25,146	(12,103)	13,043
NHS Wellbeing Days	44	2,470	-	2,514
Charlton Park Work Experience Fund	2,866	9,825	(3,997)	8,694
Solar Panels	-	15,914	-	15,914
	<u>48,038</u>	<u>76,225</u>	<u>(39,480)</u>	<u>84,783</u>
TOTAL FUNDS	<u>2,409,810</u>	<u>92,760</u>	<u>-</u>	<u>2,502,570</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

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	-	(74,313)	-	(74,313)
General Reserve	176,174	(76,176)	(9,150)	90,848
	<u>176,174</u>	<u>(150,489)</u>	<u>(9,150)</u>	<u>16,535</u>
Restricted funds				
Santa's Grotto	9,683	(5,867)	-	3,816
Miscellaneous Restricted Funds	5,542	(500)	-	5,042
Aerial Runway	-	(257)	-	(257)
Swimming Pool new	14,269	-	-	14,269
Timber Frame Tent	25,170	(24)	-	25,146
NHS Wellbeing Days	4,605	(2,135)	-	2,470
Charlton Park Work Experience Fund	22,742	(12,917)	-	9,825
Solar Panels	15,914	-	-	15,914
	<u>97,925</u>	<u>(21,700)</u>	<u>-</u>	<u>76,225</u>
TOTAL FUNDS	<u>274,099</u>	<u>(172,189)</u>	<u>(9,150)</u>	<u>92,760</u>

Woodlarks Camp Site Trust

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
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 2021**

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	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 2021

14. MOVEMENT IN FUNDS - continued

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

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	1,747,214	(157,983)	136,453	1,725,684
General Reserve	312,738	160,085	(45,720)	427,103
Reserves fund	265,000	-	-	265,000
	<u>2,324,952</u>	<u>2,102</u>	<u>90,733</u>	<u>2,417,787</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	2,167	(5,185)	6,475
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	5,042	(16,650)	5,042
Aerial Runway	3,041	(257)	(694)	2,090
Swimming Pool new	1,982	18,489	(20,471)	-
Woodland Paths Project	2,045	-	(2,045)	-
Timber Frame Tent	-	51,647	(38,604)	13,043
NHS Wellbeing Days	-	2,514	-	2,514
Charlton Park Work Experience Fund	-	13,564	(4,870)	8,694
Solar Panels	-	15,914	-	15,914
	<u>71,279</u>	<u>104,237</u>	<u>(90,733)</u>	<u>84,783</u>
TOTAL FUNDS	<u>2,396,231</u>	<u>106,339</u>	<u>-</u>	<u>2,502,570</u>

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

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	1	(157,984)	-	(157,983)
General Reserve	339,461	(170,869)	(8,507)	160,085
	<u>- 339,462</u>	<u>(328,853)</u>	<u>(8,507)</u>	<u>2,102</u>
Restricted funds				
Pump House Boiler	-	(1,105)	-	(1,105)
Bradbury Croft Plant Room	-	(2,055)	-	(2,055)
Santa's Grotto	23,242	(21,075)	-	2,167
Pool Running Costs	200	-	-	200
Accountancy and Hardware	-	(65)	-	(65)
Pool Grounds, Pool Shelter (NOT Pool)	-	(1,818)	-	(1,818)
Miscellaneous Restricted Funds	5,542	(500)	-	5,042
Aerial Runway	-	(257)	-	(257)
Swimming Pool new	18,489	-	-	18,489
Timber Frame Tent	53,056	(1,409)	-	51,647
NHS Wellbeing Days	4,649	(2,135)	-	2,514
Charlton Park Work Experience Fund	28,142	(14,578)	-	13,564
Solar Panels	15,914	-	-	15,914
	<u>149,234</u>	<u>(44,997)</u>	<u>-</u>	<u>104,237</u>
TOTAL FUNDS	<u><u>488,696</u></u>	<u><u>(373,850)</u></u>	<u><u>(8,507)</u></u>	<u><u>106,339</u></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.

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.

Woodlarks Camp Site Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

14. MOVEMENT IN FUNDS - continued

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.

Solar Panels - Grant received to install solar panels-at the camp site.

Transfer between 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.

A transfer of funds from the Tent Bases and Woodland Paths Project funds to the general fund has been completed to recognise the completion of the projects and closure of restricted fund.

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

A transfer of funds from the Timber Frame Tent to the General Reserve was completed during the year to repay the general fund. This occurred due to an overspend on the fund in the prior financial year which was covered by the general fund. All capital assets from the project of the Timber Frame Tent are held within the general fund and transfers are completed to recognise the fulfillment of the restriction.

15. RELATED PARTY DISCLOSURES

During the year the trustees of Woodlarks Camp Site Trust, donated an aggregate amount of £490 (2020: £483) to Woodlarks Camp Site Trust.

