

**Derby Kids' Camp**

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023



**Contents**

---

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 4
<b>Independent Examiner's Report</b>	5 - 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 - 19

## Derby Kids' Camp

### Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 March 2023

---

**Trustees**

C Edwards, Chair  
C Howourth  
G Cliffe  
L Bailey  
H Wade  
S Fleming (appointed 23 September 2022)  
C Morley (appointed 23 September 2022)  
K Morby (appointed 23 September 2022)

**Charity registered number** 510785

**Principal office** 177 Hassock Lane South  
Shipleigh  
Derbyshire  
DE75 7JE

**Accountants** Dains Audit Limited  
Chartered Accountants  
2 Etruria Office Village  
Forge Lane  
Etruria  
Stoke on Trent  
ST1 5RQ

**Bankers** National Westminster Bank PLC  
1 Chesterfield Road  
Derby  
DE55 7ZR

Cambridge and Counties Bank  
5B New Walk  
Charnwood Court  
Leicester  
LE1 6TE

## Derby Kids' Camp

### Trustees' Report For the Year Ended 31 March 2023

---

#### Charitable objects

The objects of the association shall be the relief of poverty and the advancement of education for the children in need (as defined by The Children Act 1989) resident in the City of Derby & surrounding areas and elsewhere at the discretion of the committee (herein after called the 'area of benefit').

#### Activities

Derby Kids' Camp is a 100% volunteer-run charity committed to providing free holidays for many of Derby and the surrounding area's most deserving young children. With community and private sector help and the support of approximately 150 volunteers each year, these children benefit from what may be their only opportunity of a holiday this year - enjoying an exciting, fun, free break in the great outdoors. Enjoying walks, nature trails, sports days and talent nights on camp, as well as trips out to local attractions and campfires at night, there is always an event or activity to suit the most lively, to the most sensitive of children to bring out their best qualities.

#### Trustees

The Management Committee and therefore, Trustees who have acted at any time during the financial year are:

	<b>Until the AGM on 23 September 2022</b>	<b>Following the AGM on 23 September 2022</b>
Chairman	Chris Edwards	Chris Edwards
Vice Chair	Catherine Howourth	Catherine Howourth
Secretary	Declan Royston-Webb	Sue Fleming
Treasurer	George Cliffe	George Cliffe
Camp Organiser	Leane Bailey	Leane Bailey
Volunteer Organiser	George Cliffe	Kerry Clarke
Equipment Officer	Patrick Rix	Heath Parkin
Fundraising Officer	Rachel Spanner	Rachel Spanner
Publicity Officer	Hannah Wade	Hannah Wade
Volunteers' Representative	Joel Murphie	Clem Morley

#### Non-Trustee Management Support Roles

Safeguarding Officer	Lisa Murphy	Lisa Murphy
Medical Officer	Declan Royston-Webb	Rob Bradley
Health & Safety Officer	Paul McCann	Paul McCann

The charity is unincorporated and is constituted as an Association.

The constitution was adopted on 7 October 1980 as amended subsequently on various dates, the latest amendment being on 26 June 2011.

The amendment in June 2011 updated the area of benefit of the charity from "Derby City" to "City of Derby & surrounding areas and elsewhere at the discretion of the committee". Due to the increasing demand on the services provided, this allows Derby Kids' Camp to include those deserving children who live just outside the city or who are referred to us from other areas by other agencies. The Trustees are determined however, that the core focus remains on the City of Derby.

Derby Kids' Camp is governed by its Trustee and Members' Manual (last issue date February 2009). 'Members' are accepted if they have helped on a DKC summer holiday, on a fundraising event or have actively helped with the Group's activities and have expressed desire to join (Note, however, that a 'Member' will not automatically be accepted as a 'Volunteer Helper' on the holidays).

The stringent recruitment procedures of volunteers to staff the holidays are set out in the Trustee and Members' Manual. This defines the requirement for DBS checks at least every three years, acceptable references and face-to-face interviews with applicants by a Camp Leader or Member of the Management Committee. All new members to the Management Committee (Trustees) are elected at the AGM by a show of hands, given an induction by their predecessor or other member of the Committee, copies of all relevant documents and a copy of the Trustee and Member's Manual.

### Trustees' Report (continued) For the Year Ended 31 March 2023

---

Procedures are in place to ensure that all activities carried out have been subject to rigorous risk assessments which are regularly reviewed and the Trustees ensure that procedures are in place to identify changes in legislation and our compliance therewith.

#### Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Achievements and Performance

Donations and fundraising activities generating more than £1,000 consisted of:

	£
Kedleston Park Golf Club	20,450.00
Cosy Foundation	5,000.00
Merlingroute Limited	3,605.00
Homelands Charitable Trust	3,500.00
Accounts payable	3,033.55
Sir John Eastwood, Easy Fundraising, LEMBA	2,518.22
TOY TRUST	2,500.00
WPD SW MAIN	2,500.00
Angela Gallagher Memorial Fund	1,500.00
The Brother Jonathan Trust	1,500.00

This reflects the hard work of our fundraising team, DKC members, local businesses, and local people who continue to provide their essential support.

In addition to the donors above, I would also like to thank those supporters who contribute by monthly standing order and have signed the Gift Aid Declaration. These regular payments are just as valuable in contributing to children's holidays.

We are grateful for the charity of Cosy Fund, who continue to allow Derby Kids' Camp to use their camping field and barn for our summer camps. We thank again Peter and Amanda Ellse and all the staff at Cosy. We also thank Patrick Rix, the Equipment Team, and all the volunteers that continue to turn out to organise and move our equipment when needed, and ensure it is all safely stored away ready for maintenance and checking prior to summer camp.

#### Financial Review

Free reserves at 31 March 2023 totalled £177,667. The trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission and have decided that it is appropriate to maintain free reserves at a level sufficient to finance the following summer's camp and allows the group to respond to fluctuations in funding. The group also anticipates moving its equipment to purpose built stores in the near future.

**Derby Kids' Camp**

**Trustees' Report (continued)  
For the Year Ended 31 March 2023**

---

Approved by order of the members of the board of Trustees and signed on their behalf by:

**Mr C Edwards**  
Chairman  
Date:

**Independent Examiner's Report  
For the Year Ended 31 March 2023**

---

**Independent Examiner's Report to the Trustees of Derby Kids' Camp ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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.

## Derby Kids' Camp

### Independent Examiner's Report (continued) For the Year Ended 31 March 2023

---

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Simon Hawkins FCA

Dains Audit Limited

2 Etruria Office Village  
Forge Lane  
Etruria  
Stoke on Trent  
ST1 5RQ

## Derby Kids' Camp

### Statement of financial activities For the Year Ended 31 March 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and grants	4	7,500	50,044	57,544	27,364
Fundraising	5	-	551	551	-
Bank interest received	6	-	617	617	251
<b>Total income</b>		<b>7,500</b>	<b>51,212</b>	<b>58,712</b>	<b>27,615</b>
<b>Expenditure on:</b>					
Raising funds		-	23	23	-
Charitable activities	7	7,250	51,770	59,020	10,351
<b>Total expenditure</b>		<b>7,250</b>	<b>51,793</b>	<b>59,043</b>	<b>10,351</b>
<b>Net movement in funds</b>		<b>250</b>	<b>(581)</b>	<b>(331)</b>	<b>17,264</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		6,804	178,247	185,051	167,787
Net movement in funds		250	(581)	(331)	17,264
<b>Total funds carried forward</b>		<b>7,054</b>	<b>177,666</b>	<b>184,720</b>	<b>185,051</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

## Derby Kids' Camp

### Balance Sheet As at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	14,857	8,931
		<u>14,857</u>	<u>8,931</u>
<b>Current assets</b>			
Stocks	12	23	46
Debtors	13	5,630	6,457
Cash at bank and in hand		165,410	169,617
		<u>171,063</u>	<u>176,120</u>
Creditors: amounts falling due within one year	14	(1,200)	-
		<u>169,863</u>	<u>176,120</u>
<b>Net current assets</b>		<u>169,863</u>	<u>176,120</u>
<b>Total assets less current liabilities</b>		<u>184,720</u>	<u>185,051</u>
<b>Total net assets</b>		<u>184,720</u>	<u>185,051</u>
<b>Charity funds</b>			
Restricted funds	15	7,054	6,804
Unrestricted funds	15	177,666	178,247
		<u>184,720</u>	<u>185,051</u>
<b>Total funds</b>		<u>184,720</u>	<u>185,051</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Mr C Edwards**  
Chairman  
Date:

The notes on pages 9 to 19 form part of these financial statements.

### Notes to the Financial Statements For the Year Ended 31 March 2023

---

#### 1. General information

Derby Kids's Camp is a charity registered in England and Wales. The Charity's registered address is 177 Hassock Lane South, Shipley, Derbyshire, DE75 7JE.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Derby Kids' Camp meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the Financial Statements  
For the Year Ended 31 March 2023**

---

**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Equipment	-	25%
-----------	---	-----

**2.6 Stocks**

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

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

Cash at bank and 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.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**Notes to the Financial Statements  
For the Year Ended 31 March 2023**

---

**2. Accounting policies (continued)**

**2.10 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

**4. Income from donations and grants**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	-	26,152	<b>26,152</b>
Grants	7,500	23,892	<b>31,392</b>
	<u>7,500</u>	<u>50,044</u>	<u><b>57,544</b></u>

Notes to the Financial Statements  
For the Year Ended 31 March 2023

4. Income from donations and grants (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Grants	27,364	27,364

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising	551	551	-

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Interest receivable	617	617

	Unrestricted funds 2022 £	Total funds 2022 £
Interest receivable	251	251

Notes to the Financial Statements  
For the Year Ended 31 March 2023

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Summer camp expenditure	2,250	35,058	37,308
Day Trips	-	2,179	2,179
Field rental	3,000	-	3,000
Administration costs	2,000	7,676	9,676
Sundry expenditure	-	1,826	1,826
Depreciation	-	5,031	5,031
	7,250	51,770	59,020
	7,250	51,770	59,020

	Unrestricted funds 2022 £	Total 2022 £
Day Trips	2,057	2,057
Administration costs	5,317	5,317
Depreciation	2,977	2,977
	10,351	10,351
	10,351	10,351

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Summer Camp	37,308	-	37,308
Day Trips	2,179	-	2,179
Field Rental	3,000	-	3,000
Administration costs	-	9,676	9,676
Sundry expenditure	1,826	-	1,826
Depreciation	5,031	-	5,031
	49,344	9,676	59,020
	49,344	9,676	59,020

8. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Day Trips	2,057	-	2,057
Administration costs	-	5,317	5,317
Depreciation	2,977	-	2,977
	<u>5,034</u>	<u>5,317</u>	<u>10,351</u>

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
DBS Checks	690	120
Web Site Costs	198	162
Legal Fees and Insurance	3,218	3,035
Advertising	658	-
Storage costs	2,000	2,000
Travel & fuel	134	-
Events	1,059	-
Training courses	303	-
Printing, postage and stationery	216	-
Independent examiners remuneration	1,200	-
	<u>9,676</u>	<u>5,317</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2023

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	-	-
Fees payable to the Charity's independent examiner in respect of: Preparation of the financial statements	<u>1,200</u>	<u>-</u>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL), the only payments being the reimbursement of amounts incurred for the purposes of the Charity upon the production of valid receipts.

11. Tangible fixed assets

	Equipment £
<b>Cost or valuation</b>	
At 1 April 2022	21,011
Additions	10,957
At 31 March 2023	<u>31,968</u>
<b>Depreciation</b>	
At 1 April 2022	12,080
Charge for the year	5,031
At 31 March 2023	<u>17,111</u>
<b>Net book value</b>	
At 31 March 2023	<u>14,857</u>
At 31 March 2022	<u>8,931</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2023

---

**12. Stocks**

	2023 £	2022 £
Branded clothing and caps	<u>23</u>	<u>46</u>

**13. Debtors**

	2023 £	2022 £
Deposits	3,030	3,911
Prepayments	2,600	2,546
	<u>5,630</u>	<u>6,457</u>

**14. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	<u>1,200</u>	<u>-</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2023

## 15. Statement of funds

## Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Development fund	-	-	-	100,000	100,000
<b>General funds</b>					
General Funds	178,247	51,212	(51,793)	(100,000)	77,666
<b>Total Unrestricted funds</b>	<b>178,247</b>	<b>51,212</b>	<b>(51,793)</b>	<b>-</b>	<b>177,666</b>
<b>Restricted funds</b>					
Summer camps	6,804	7,500	(7,250)	-	7,054
<b>Total of funds</b>	<b>185,051</b>	<b>58,712</b>	<b>(59,043)</b>	<b>-</b>	<b>184,720</b>

Notes to the Financial Statements  
For the Year Ended 31 March 2023

## 15. Statement of funds (continued)

## Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General Funds	160,983	27,615	(10,351)	178,247
<b>Restricted funds</b>				
Summer Camps	6,804	-	-	6,804
<b>Total of funds</b>	<b>167,787</b>	<b>27,615</b>	<b>(10,351)</b>	<b>185,051</b>

## 16. Analysis of net assets between funds

## Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	14,857	14,857
Current assets	7,054	164,009	171,063
Creditors due within one year	-	(1,200)	(1,200)
<b>Total</b>	<b>7,054</b>	<b>177,666</b>	<b>184,720</b>

## Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	8,931	8,931
Current assets	6,804	169,316	176,120
<b>Total</b>	<b>6,804</b>	<b>178,247</b>	<b>185,051</b>

**17. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.