

Charity registration number NIC100933

Company registration number NI003345 (Northern Ireland)

CAMPHILL COMMUNITIES TRUST (NI)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

CAMPHILL COMMUNITIES TRUST (NI)

LEGAL AND ADMINISTRATIVE INFORMATION

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| Trustees | Mr B L Henderson (Chairperson) Mr M Pitt Mr P Dewdney Mr K Matthews Mr S Wilson Mr J Y Young Ms M Cinnamon Mr M Sturm Ms L Wallace Ms O Clarke Mrs A Diesel Mr C Harrison | (Appointed 16 June 2022) (Appointed 15 December 2022) |
| Secretary | Dr C Harper | |
| Charity number | NIC100933 | |
| Company number | NI003345 | |
| Registered office | The Flat 8 Shore Road Holywood Co Down BT18 9HX | |
| Auditor | GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ | |
| Bankers | Bank of Ireland 4-8 High Street Belfast BT1 2BA | |
| Solicitors | Carson McDowell LLP Murray House 4 Murray Street Belfast BT1 6DN | |

CAMPHILL COMMUNITIES TRUST (NI)

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 7 |
| Independent auditor's report | 8 - 13 |
| Statement of financial activities | 14 |
| Balance sheet | 15 |
| Statement of cash flows | 16 |
| Notes to the financial statements | 17 - 27 |

CAMPBILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2023

Note:- In these accounts, the term "CCT (NI)" means Camphill Communities Trust (Northern Ireland) and the term "the Communities" means the four operational Camphill Communities in Northern Ireland, namely Clanabogan, Glencraig, Holywood and Mourne Grange.

The Trustees, who are also directors of CCT (NI) for the purposes of the Companies Act 2006, submit their Annual Report and the audited Financial Statements for the year ended 31 January 2023. The Trustees have adopted the provisions of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & the Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008 in preparing the annual report and financial statements of CCT (NI).

The report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Reference and Administrative details of CCT (NI), the Trustees and advisers

The legal and administrative details of the company are listed on the first page of the annual report. CCT (NI) is a company limited by guarantee constituted under the Companies Act 2006 under company number NI003345 and is registered with the Charity Commission for Northern Ireland (CCNI), under number NIC100933. It is governed by a Memorandum and Articles of Association and in the event of winding up the liability of each member is limited to £5. The principal address of the company is 8 Shore Road, Holywood, BT18 9HX.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

In accordance with the CCT (NI) Articles of Association and our registration with CCNI, the charitable objects of CCT(NI) are, for the public benefit, to relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner and Dr Karl König, particularly (without limitation) by the establishment and maintenance of intentional communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support (known as "Co-workers"). These intentional communities are also supported by a range of employed staff.

In keeping with the Articles, the registration with CCNI states that the direct public benefit that flows from CCT (NI)'s purpose is the provision of safe, secure and suitable residential accommodation, school buildings, therapy facilities, community buildings, day centres, farm buildings and farmland, workshops and chapels, for children and vulnerable adults with learning disabilities, who can no longer reside at home and for whom a Camphill Community is deemed to be the most suitable placement option, by the local Health & Social Care Trusts and/or their families.

CAMPBILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

A Camphill Community provides protection and preservation of the community and family life, with the requisite level of professional care and support provided by committed individuals to meet the needs of the residents. The assets provided by CCT (NI) allow a diverse range of individual commissioned care, support and other services to be delivered to some of the most vulnerable members of the local and wider community e.g. children, young adults and adults, ensuring reduced levels of stress and anxiety for those experiencing ill health, disability, or other disadvantage. The environment that prevails within a Camphill Community, established and funded by the CCT (NI), ensures justice and fairness with total equality and opportunity.

The aim of CCT (NI) in providing the assets to establish the Communities was to create life sharing person centred communities, where each individual is valued for their unique personality. The Camphill movement adopts a holistic approach meeting the needs of the individual with learning disabilities through: Care and Support; Education/ Training/Meaningful Work; and Healthcare and Therapy. CCT (NI) demonstrates the public benefits of its work through the following: feedback from residents/tenants, their families and independent evaluation carried out by regulatory bodies, including local Health & Social Care Trusts, The Regulation and Quality Improvement Authority (RQIA), the Education Training Inspectorate (Children's Community), Northern Ireland Housing Executive Houses in Multiple Occupation and other professionals, including, doctors, nurses, social workers and psychologists.

The beneficiaries of our work to deliver on our purpose are:

People from Northern Ireland and other parts of the UK who are experiencing ill health, disability, old age, or other disadvantage. CCT (NI)'s property portfolio, in particular the residential dwellings and workplaces, is managed and maintained to ensure full compliance with regulatory and statutory requirements including minimum standards under The Residential Care Home Regulations (Northern Ireland) 2005 and The Domiciliary Care Agencies Regulations (Northern Ireland) 2007, together with the Northern Ireland Housing Executive, Houses in Multiple Occupation Regulations. CCT (NI) engages external professionals to assist with the management and maintenance of all its properties.

There are no restrictions on who can benefit from the activities of CCT(NI).

CCT(NI) recognises an incidental private benefit of its activities. A private benefit to Trustees may arise from our on-going training in good governance and finance. Through the property management programme and finance and governance training, the Trustees gain skills and experience which are transferrable to other settings. These skills are incidental and necessary to ensure the benefit is provided to the beneficiaries.

CCT(NI), in providing assets which are used exclusively for charitable purposes, meets several of the 12 purposes as set out in the Charities Act (Northern Ireland) 2008, in particular the relief of those in need.

As indicated above, CCT(NI) was established to acquire assets to benefit people from Northern Ireland and other parts of the UK who experience ill health, disability, old age, or another disadvantage. There are currently 4 Communities (Camphill Community Clanabogan, Camphill Community Glenraig, Camphill Community Holywood and Camphill Community Mourne Grange) located across Northern Ireland, all of which benefit from the provision of land, property, and financial assets by CCT(NI). The activities of CCT (NI) in turn allow the delivery by the Communities of care, support & education to children, young adults and adults with learning disabilities and challenging behaviour.

The primary role of CCT (NI), in line with its objectives, is to provide and maintain charitable assets that support the work of the Communities in Northern Ireland. It is the duty of CCT (NI) to ensure that the physical accommodation and other buildings provided to the residents, their carers, and their dependents is compliant with the regulatory and statutory requirements and is also safe and secure. In addition, and in line with the founding principles, and the ethos and spirit of Camphill, the Trustees also recognise a responsibility over and above any legal obligation which may exist to support where possible the objectives of the Communities.

CAMPBILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

Camphill Communities strive to meet each person's physical, psychological, social, cultural, spiritual, educational and healthcare needs through a caring and supporting community-based environment. Each person is included and integrated in a social 'extended family' setting, where mutual support is given and received, whilst meaningful interpersonal relationships are fostered. Through person-centred, active support every individual is encouraged to be engaged in meaningful activities.

The assets of CCT (NI) allow the Communities to deliver a diverse range of individually commissioned care, support and other services to some of the most vulnerable individuals within our wider community. In addition to the provision of assets, CCT (NI) engages with the operational communities working associatively in providing a range of advice and support across the areas of planning, development, finance and training.

Public benefit

In ensuring that the activities of CCT (NI) provide a public benefit, all our activities are related to one or more of the following charitable objects:

- The advancement of citizenship through the promotion of voluntary activity, using a community development methodology;
- The relief of those in need because of disability and related disadvantage;
- The advancement of education by providing training to support residents; and
- The advancement of health.

In shaping our activities and objectives, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and performance

CCT(NI) continued its work supporting joint working across Camphill NI through its participation in the 'Northern Neighbourhood' which is made up of representatives of the four operational Camphill Communities based in Northern Ireland and CCT(NI) representatives.

CCT(NI) also supports joint working across the Communities by participating in the regular meetings of the Chair of CCT(NI) and the chairs of each of the Communities. This group meets to consider issues which affect all of the Camphill organisations in Northern Ireland and to explore more effective and efficient ways of working in partnership.

Some of the accommodation in three of the Communities is provided by a registered housing association (RHA). Over the course of the reporting period, CCT(NI) worked closely with the RHA on a range of issues and CCT(NI) is working towards maintaining a viable joint managing partnership with the RHA, with close attention to the financial viability of any new management arrangement on which the Communities would depend. The legal structure of this arrangement was the subject of discussion with Craigowen Housing Association, the RHA, with the objective of establishing the most appropriate structure to support tenants/residents going forward. CHA approached the CCT(NI) to explore the possibility of a merger between the two organisations, but following extensive discussions over a period of three years and nine months concluded that the statutory requirements of their establishing legislation made this impossible without Departmental agreement which could not be obtained and therefore following legal advice, notified CCT(NI) that a merger was not possible at this time. The directors are disappointed with the outcome as they consider that such a merger would have been beneficial to residents and stakeholders and hope the possibility can be examined in the future if the legal barriers can be overcome. As this was the key priority for CCT(NI) and its impact would significantly impact its structure and activities, the directors had delayed a number of strategic initiatives pending the outcome of the merger discussions. With the decision not to proceed, the directors considered it was important to seek the views of key stakeholders – the Communities and their residents – to inform the strategic future of CCT(NI).

CAMPBILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

As the owner of most of the land and buildings utilised by the four communities, CCT(NI) wished to be proactive in finding workable, long-term solutions that would add real value to the communities. However, before making any decisions, it wanted to consult the people involved in Camphill to test how they perceived its work and whether they thought it had a valid role in future. The Board of Trustees decided to appoint an external consultant to independently test those views but also to identify the communities' aspirations for the future and the support they were likely to require. The Board has received the review report from the consultants and has established a working group to examine its findings and report on options and recommend a way forward for CCT(NI).

The easing of restrictions resulting from the Covid 19 pandemic has enabled CCT (NI) to continue to support the Camphill ethos and values through its funding of visits and conferences within the wider Camphill movement and the provision of resources to support Communities' activities within Northern Ireland.

During the year CCT(NI) appointed planning consultants to advise it in supporting the ambitions of the communities for capital development projects which will increase their public benefit. This work also helps to ensure that the potential value of the land assets of CCT(NI) is maximised. The CEO has been working closely with the planning consultant and the communities to identify opportunities for engaging with the local council processes creating a plan which will set out a clear vision of how the council area should look in the future. The local councils are deciding what type and scale of development should be encouraged and where it should be located and the engagement of CCT(NI) and the communities will help to ensure a positive planning context for the further development of the communities.

One aspect of the cost-of-living crisis that has impacted heavily on the communities is the sharp rise in energy costs. During the year CCT(NI) engaged energy efficiency consultants and is working in partnership with the communities to decrease the cost of energy used by the communities and to progress toward net zero. This work has included reviewing current approaches to energy generation within the larger sites and the potential for savings through the installation of contemporary standards of centralised heating control systems.

Financial review

CCT (NI) is a non-profit making organisation with net expenditure of £554,882 (2022 - net income of £156,769) for the year. A deficit for the year has incurred due to support provided to the communities from CCT (NI), which sought to support them in these challenging times to build up reserves and meet operational demands in the short term. This level of support is not sustainable and CCT(NI) will be engaging with Communities and their funders on how facilities can be maintained and indeed developed in a financially sustainable manner.

Results

The overall results of the CCT (NI) for the year are contained within the Statement of Financial Activities. Donations received during the year amounted to £6,006 (2022 - £5,237). The Trustees wish to express their sincere thanks to the donors for their continued contribution that will support them in the furtherance of the charitable objectives.

The Trustees of CCT (NI) acknowledge and understand the current financial situation and have taken steps to both control and manage the situation in this current year with the development of detailed budgets to support its activity. The Trustees are confident of the performance of the organisation for the coming 12-month period and will keep a watching brief on the accounts in these austere times.

CCT (NI) receives funding from a range of sources and discharges these funds in pursuit of its charitable objectives and the particular estate programme funding targets. CCT(NI) has developed long term budgets covering the next twenty years and will engage with the Communities to ensure the facilities align to their future needs and priorities.

CAMPBILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

Reserves Policy

During the year the Trustees have considered CCT (NI)'s reserve requirements. The Trustees have set a Reserves Policy that reflects the need to maintain current operations while providing for future commitments. The Trustees' policy is to attempt to build up their unrestricted reserves by means of annual operating surpluses, when available. The Trustees review the level of free reserves required (that is those funds not tied up in fixed assets, designated and restricted funds) on an annual basis to ensure continuity of charitable operations.

The Policy for General Reserves is to retain: 24 months operating costs and 2 years response maintenance costs (based on historical figures of costs arising). This is currently set at £500,000.

A Capital Expenditure Fund for the long-term maintenance of the CCT(NI) properties is set at 2 years based on the average level of work needed as identified in the CCT(NI) Stock Condition Survey. This is currently set at £1,895,000.

At the financial year end the level of unrestricted free reserves available is £632,494 (2022 - £1,417,908), in addition to the £500,000 of reserves referred to two paragraphs above. This is below the target reserves level but reflecting the financial pressure facing the Communities, the Trustees continue to give funding support to Communities to enable them to up their own reserve levels. The impact of this has been to reduce CCT(NI)'s reserves below current target levels as set out above and to ensure capital and maintenance expenditure is better targeted to community needs while maintaining a safe operating environment.

The primary concern of the Trustees is to continue to secure sufficient levels of funds for continued capital development and maintenance of all properties owned by CCT (NI). Any surplus created will be secondary to this aim. However, CCT(NI) is looking at ways of increasing funding to meet its obligations over the next few years and the policy is reviewed annually.

Designated reserves for other purposes are detailed in note 18.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B L Henderson (Chairperson)

Ms B Jensen

(Resigned 16 June 2022)

Mr M Pitt

Mr P Dewdney

Mr K Matthews

Mr S Wilson

Mr J Y Young

Ms M Cinnamond

Mr M Sturm

Ms L Wallace

Ms O Clarke

Mrs A Diesel

(Appointed 16 June 2022)

Mr C Harrison

(Appointed 15 December 2022)

CAMPHILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

Council Members

The directors of the company are its Trustees for the purposes of charity law and are collectively referred to as Council Members. The number of Trustees must be at least 6 and cannot be more than 14, of whom no more than two may be Co-workers or otherwise resident in any community managed by CCT (NI) anywhere in the world. CCT (NI) is managed by voluntary Trustees elected every three years and by persons nominated by the Communities and Co-workers. The elected Trustees are independent and represent a range of skills required to support the effective and efficient running of CCT (NI). The Council may from time to time and at any time appoint any member of CCT (NI) as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum of 14 be not thereby exceeded. Any member so appointed shall retain his/her office only until the next Annual General Meeting, but he/she shall then be eligible for re-election.

After each election or nomination an induction process is organised for any new Trustees. Areas considered during the induction include an explanation of the major areas of activity (including the current programmes of work), guidance on the governance aspects of a Trustee's role, an introduction to the strategic aims of CCT (NI) and an examination of the main threats and opportunities facing it. On the induction of a new Council Member to the organisation there is provision of relevant documents including a Trustee Induction Pack.

Dr Colin M Harper is Chief Executive Officer of CCT (NI) and the Board has delegated responsibility for the day to day running of CCT (NI) to him. The CEO is company secretary and has initiated a review of all CCT (NI) policies and procedures, including financial procedures, employment policies, and of the vehicle procurement service provided for the Communities.

Trustees have participated in a range of networking, development and training opportunities, including through the CO3 Trustee Network. The Board of Trustees carries out its work in part through two Sub-Committees which enable CCT (NI) to better draw on the experience and expertise of the Trustees in more depth. The Sub-Committees are Finance Committee and Estate Committee. The Board has created a formal Scheme of Delegation to and Terms of Reference for these Sub-Committees.

Risk Management

The Trustees have adopted a Risk Management Policy and a Risk Management Framework for recording the risks faced by CCT (NI).

The Risk Register is reviewed at every meeting by each Sub-Committee of the Trustees where those risks relevant to the work of that Sub-Committee are considered along with any necessary additions. This process at Sub-Committees feeds into the consideration of the Risk Register at the full meetings of the Trustees.

The CEO reviews risks on an ongoing basis and regularly updates the Chair of the Trustees and the Chairs of the Sub-Committees as necessary.

In addition, CCT (NI) also has a moral responsibility to ensure that the Communities are supported. To this end, Communities will receive funding to assist them to build up reserves while also enabling CCT (NI) to determine a fair charge for its services with the twin objectives of meeting future maintenance and capital needs for CCT (NI)'s properties and being affordable for the Communities who provide services from CCT (NI)'s properties. Through the established risk management process, CCT (NI) is satisfied that all major risks identified have been adequately mitigated, where necessary. It is recognised that systems can only provide reasonable, but not absolute assurance that major risks have been adequately managed.

CAMPHILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Camphill Communities Trust (NI) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

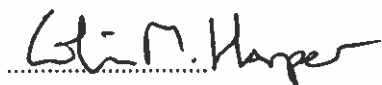
Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Dr C Harper
Charity Secretary

Date: 15 June 2023

CAMPHILL COMMUNITIES TRUST (NI)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CAMPHILL COMMUNITIES TRUST (NI)

Opinion

We have audited the financial statements of Camphill Communities Trust (NI) (the 'charity') for the year ended 31 January 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

CAMPHILL COMMUNITIES TRUST (NI)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CAMPHILL COMMUNITIES TRUST (NI)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

CAMPHILL COMMUNITIES TRUST (NI)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CAMPHILL COMMUNITIES TRUST (NI)

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CAMPHILL COMMUNITIES TRUST (NI)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF CAMPHILL COMMUNITIES TRUST (NI)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have and knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2016, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

CAMPHILL COMMUNITIES TRUST (NI)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF CAMPHILL COMMUNITIES TRUST (NI)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

- 12 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



CAMPHILL COMMUNITIES TRUST (NI)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF CAMPHILL COMMUNITIES TRUST (NI)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

15 June 2023

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

- 13 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

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CAMPHILL COMMUNITIES TRUST (NI)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Total 2022 £ |
|---|----------|---------------------------------|-------------------------------|--------------------|--------------------|
| <u>Income and endowments from:</u> | | | | | |
| Donations and legacies | 3 | 6,878 | - | 6,878 | 713,723 |
| Charitable activities | 4 | 189,236 | - | 189,236 | 238,673 |
| Investments | 5 | 2,616 | - | 2,616 | 7 |
| Other income | 6 | 64,533 | - | 64,533 | 618 |
| Total income | | 263,263 | - | 263,263 | 953,021 |
| <u>Expenditure on:</u> | | | | | |
| Charitable activities | 7 | 818,145 | - | 818,145 | 796,252 |
| Net (outgoing)/incoming resources before transfers | | (554,882) | - | (554,882) | 156,769 |
| Gross transfers between funds | | 5,120 | (5,120) | - | - |
| Net (expenditure)/income for the year/ Net movement in funds | | (549,762) | (5,120) | (554,882) | 156,769 |
| Fund balances at 1 February 2022 | | 9,834,933 | 5,120 | 9,840,053 | 9,683,284 |
| Fund balances at 31 January 2023 | | 9,285,171 | - | 9,285,171 | 9,840,053 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CAMPHILL COMMUNITIES TRUST (NI)

BALANCE SHEET

AS AT 31 JANUARY 2023

| | Notes | 2023 | | 2022 | |
|---|-------|------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 13 | | 6,260,761 | | 6,022,025 |
| Current assets | | | | | |
| Debtors | 14 | 65,418 | | 17,091 | |
| Cash at bank and in hand | | 3,247,969 | | 3,908,623 | |
| | | <u>3,313,387</u> | | <u>3,925,714</u> | |
| Creditors: amounts falling due within one year | 15 | <u>(288,977)</u> | | <u>(107,686)</u> | |
| Net current assets | | | <u>3,024,410</u> | | <u>3,818,028</u> |
| Total assets less current liabilities | | | <u>9,285,171</u> | | <u>9,840,053</u> |
| Income funds | | | | | |
| Restricted funds | 17 | | - | | 5,120 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 18 | 8,155,761 | | 7,917,025 | |
| General unrestricted funds | | <u>1,129,410</u> | | <u>1,917,908</u> | |
| | | | <u>9,285,171</u> | | <u>9,834,933</u> |
| | | | <u>9,285,171</u> | | <u>9,840,053</u> |

The financial statements were approved by the Trustees on 15 June 2023

Mr B L Henderson (Chairperson)
Trustee

Mr M Pitt
Trustee

Company registration number NI003345

CAMPHILL COMMUNITIES TRUST (NI)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-------------------|-------------------|-------------------|-------------------|
| Cash flows from operating activities | | | | | |
| Cash (absorbed by)/generated from operations | 21 | | (85,193) | | 569,529 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (567,587) | | - | |
| Repayment of investment loans and receivables | | (10,490) | | - | |
| Investment income received | | 2,616 | | 7 | |
| | | <u> </u> | | <u> </u> | |
| Net cash (used in)/generated from investing activities | | | (575,461) | | 7 |
| Net cash used in financing activities | | | <u> </u> | | <u> </u> |
| | | | - | | - |
| Net (decrease)/increase in cash and cash equivalents | | | (660,654) | | 569,536 |
| Cash and cash equivalents at beginning of year | | | 3,908,623 | | 3,339,087 |
| | | | <u> </u> | | <u> </u> |
| Cash and cash equivalents at end of year | | | <u>3,247,969</u> | | <u>3,908,623</u> |

CAMPBILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

Charity information

Camphill Communities Trust (NI) is a public benefit entity and a private company limited by guarantee, incorporated in Northern Ireland and a registered charity in Northern Ireland. The registered office is 8 Shore Road, Holywood, BT18 9HX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Prior to transition to FRS 102, property was stated at either cost or valuation carried out during the year ended 31 January 1983. On transition to FRS 102 valuations at 31 January 1983 have been used as deemed cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|------------------------|--------------------|
| Freehold property | 2.5% Straight line |
| Leasehold improvements | 2.5% Straight line |
| Fixtures and fittings | 10% Straight line |
| Motor vehicles | 25% Straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

1.10 Employee benefits

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

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

1.11 Retirement benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

3 Donations and legacies

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|--|--|
| Donations and gifts | 6,006 | 5,237 |
| Legacies receivable | - | 707,638 |
| NIE Wayleaves | 872 | 848 |
| | <u>6,878</u> | <u>713,723</u> |

4 Charitable activities

| | 2023 £ | 2022 £ |
|--------------------------|-------------------|-------------------|
| Charitable rental income | <u>189,236</u> | <u>238,673</u> |

5 Investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|--|--|
| Interest receivable | <u>2,616</u> | <u>7</u> |

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

6 Other income

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--------------------------|--|------------------------------------|
| Other income | 30 | 618 |
| Hazel Grove contribution | 64,503 | - |
| | <u>64,533</u> | <u>618</u> |

7 Charitable activities

| | 2023 £ | 2022 £ |
|---|-------------------|-------------------|
| Staff costs | 75,251 | 92,543 |
| Depreciation and impairment | 328,851 | 327,900 |
| Rent | 11 | 1,879 |
| Repairs and maintenance | 220,436 | 231,989 |
| Insurance and rates | 12,333 | 16,371 |
| Motor vehicle and travel expenses | 890 | 300 |
| Other professional fees | 76,763 | 55,542 |
| Telephone | 3,449 | 2,746 |
| Other office costs | 4,155 | 1,809 |
| Membership fees | 1,177 | 961 |
| Training costs | 696 | 358 |
| Bank charges | 305 | 247 |
| General expenses | 3,450 | 2,608 |
| Advertising, public relations and fundraising | 2,558 | 266 |
| Financial support to the communities | 50,000 | 37,500 |
| | <u>780,325</u> | <u>773,019</u> |
| Share of support costs (see note 9) | 32,422 | 17,280 |
| Share of governance costs (see note 9) | 5,398 | 5,953 |
| | <u>818,145</u> | <u>796,252</u> |

8 Description of charitable activities

Charitable Expenditure

The charity has one main charitable activity, which is to provide protection and preservation of the community and family life, with the requisite level of professional care and support provided by committed individuals to meet the needs of the residents.

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

9 Support costs

| | Support costs | Governance costs | 2023 | Support costs | Governance costs | 2022 |
|--------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Administration support | 18,526 | - | 18,526 | - | - | - |
| Accounting and finance support | 13,896 | - | 13,896 | 17,280 | - | 17,280 |
| Audit fees | - | 5,100 | 5,100 | - | 5,940 | 5,940 |
| Corporate governance | - | 298 | 298 | - | 13 | 13 |
| | <u>32,422</u> | <u>5,398</u> | <u>37,820</u> | <u>17,280</u> | <u>5,953</u> | <u>23,233</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>32,422</u> | <u>5,398</u> | <u>37,820</u> | <u>17,280</u> | <u>5,953</u> | <u>23,233</u> |

Governance costs includes payments to the auditors of £5,100 (2022- £5,940) for audit fees.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, (2022 - £Nil)

11 Employees

The average monthly number of employees during the year was:

| | 2023 | 2022 |
|-------------------------|---------------|---------------|
| | Number | Number |
| Management and support | <u>1</u> | <u>2</u> |
| Employment costs | 2023 | 2022 |
| | £ | £ |
| Wages and salaries | 64,569 | 79,378 |
| Social security costs | 4,157 | 6,029 |
| Other pension costs | 6,525 | 7,136 |
| | <u>75,251</u> | <u>92,543</u> |

Key Management Personnel

Key management personnel includes all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration payable to those key management personnel for services provided to the charity was £79,860 (2022 - £92,468).

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

11 Employees (Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2023 Number | 2022 Number |
|--------------------------------|----------------|----------------|
| In the band £60,001 to £70,000 | - | 1 |
| In the band £70,001 to £80,000 | 1 | - |

12 Taxation

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

13 Tangible fixed assets

| | Freehold property improvements £ | Leasehold improvements £ | Fixtures and Motor vehicles fittings £ | £ | Total £ |
|------------------------------------|---|--------------------------------|---|--------|------------|
| Cost | | | | | |
| At 1 February 2022 | 13,495,360 | 797,245 | 1,329,331 | 15,828 | 15,637,764 |
| Additions | 564,503 | - | 3,084 | - | 567,587 |
| At 31 January 2023 | 14,059,863 | 797,245 | 1,332,415 | 15,828 | 16,205,351 |
| Depreciation and impairment | | | | | |
| At 1 February 2022 | 7,810,262 | 464,328 | 1,325,321 | 15,828 | 9,615,739 |
| Depreciation charged in the year | 306,470 | 19,931 | 2,450 | - | 328,851 |
| At 31 January 2023 | 8,116,732 | 484,259 | 1,327,771 | 15,828 | 9,944,590 |
| Carrying amount | | | | | |
| At 31 January 2023 | 5,943,131 | 312,986 | 4,644 | - | 6,260,761 |
| At 31 January 2022 | 5,685,098 | 332,917 | 4,010 | - | 6,022,025 |

14 Debtors

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 39,557 | 12,175 |
| Other debtors | 11,048 | 54 |
| Prepayments and accrued income | 14,813 | 4,862 |
| | 65,418 | 17,091 |

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

15 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 4,789 | 2,328 |
| Trade creditors | 30,258 | 1,510 |
| Other creditors | 7,663 | 6,181 |
| Accruals and deferred income | 246,267 | 97,667 |
| | <u>288,977</u> | <u>107,686</u> |

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,525 (2022 - £7,136).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | |
|-------------------|---------------------------------------|----------------------------|---------------------------------------|----------------|---------------------------------------|
| | Balance at 1 February 2021 £ | Incoming resources £ | Balance at 1 February 2022 £ | Transfers £ | Balance at 31 January 2023 £ |
| DVD production | 2,250 | - | 2,250 | (2,250) | - |
| PR leaflets | 672 | - | 672 | (672) | - |
| Biomass education | 2,198 | - | 2,198 | (2,198) | - |
| | <u>5,120</u> | <u>-</u> | <u>5,120</u> | <u>(5,120)</u> | <u>-</u> |

DVD Production

To support the cost of producing a DVD for Public Relations.

PR-Leaflets Production

To support the cost of creating and distributing a PR-Leaflet.

Biomass Education

To support the cost of producing an educational resource for Biomass Energy.

Transfers

During the year, £5,120 was transferred from restricted funds to general unrestricted funds. The transfers relate to old balances that had been carried for a number of years where restrictions no longer apply.

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 February 2021 £ | Resources expended £ | Balance at 1 February 2022 £ | Resources expended £ | Transfers £ | Balance at 31 January 2023 £ |
|------------------------------------|---------------------------------------|----------------------------|---------------------------------------|----------------------------|----------------|---------------------------------------|
| Property fund | 6,349,925 | (327,900) | 6,022,025 | (328,851) | 567,587 | 6,260,761 |
| Future capital expenditure fund | 1,895,000 | - | 1,895,000 | - | - | 1,895,000 |
| | <u>8,244,925</u> | <u>(327,900)</u> | <u>7,917,025</u> | <u>(328,851)</u> | <u>567,587</u> | <u>8,155,761</u> |

Property fund

Property fund is the value of unrestricted funds represented by the tangible fixed assets owned and used by the charity on an ongoing basis in meeting its charitable purpose.

Future Capital Expenditure Fund

Future Capital Expenditure Fund has been created to fund anticipated capital expenditure identified through the Stock Condition Survey.

Transfers

During the year, £567,587 has been transferred from unrestricted funds to designated funds. The transfers relate to the carrying value of two properties that were built during the year, along with related fixtures and fittings.

19 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total Unrestricted funds 2023 £ | Restricted funds 2022 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
| Fund balances at 31 January 2023 are represented by: | | | | | |
| Tangible assets | 6,260,761 | - | 6,260,761 | - | 6,022,025 |
| Current assets/(liabilities) | 3,024,410 | - | 3,024,410 | 5,120 | 3,818,028 |
| | <u>9,285,171</u> | <u>-</u> | <u>9,285,171</u> | <u>5,120</u> | <u>9,840,053</u> |

CAMPBILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

20 Related party transactions

Transactions with related parties

CCT(NI) supports the Camphill ethos. This includes companies within the Communities and Camphill Social Fund (N.I.).

| | Financial Support Expenditure | |
|----------------------|--------------------------------------|-----------------------|
| | 2023 | 2022 |
| | £ | £ |
| Camphill Communities | 50,000 | 37,500 |
| | <u>50,000</u> | <u>37,500</u> |
| | <u><u>50,000</u></u> | <u><u>37,500</u></u> |
| | Rental income | |
| | 2023 | 2022 |
| | £ | £ |
| Camphill Communities | 184,351 | 224,384 |
| | <u>184,351</u> | <u>224,384</u> |
| | <u><u>184,351</u></u> | <u><u>224,384</u></u> |

During the year, the Clanbogan community made a contribution of £64,503 towards the construction costs of the Hazelgrove property, which is on the Clanabogan site but is owned by CCT(NI).

The following amounts were outstanding at the reporting end date:

| | Amounts owed by related parties | | Amounts owed by related parties | |
|----------------------|--|----------------------|--|----------------------|
| | 2023 | | 2022 | |
| | Balance | Net | Balance | Net |
| | £ | £ | £ | £ |
| Camphill Communities | 39,557 | 39,557 | 12,175 | 12,175 |
| | <u>39,557</u> | <u>39,557</u> | <u>12,175</u> | <u>12,175</u> |
| | <u><u>39,557</u></u> | <u><u>39,557</u></u> | <u><u>12,175</u></u> | <u><u>12,175</u></u> |

CAMPHILL COMMUNITIES TRUST (NI)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

| 21 Cash generated from operations | 2023 | 2022 |
|---|-----------------|----------------|
| | £ | £ |
| (Deficit)/surplus for the year | (554,882) | 156,769 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (2,616) | (7) |
| Depreciation and impairment of tangible fixed assets | 328,851 | 327,900 |
| Movements in working capital: | | |
| Increase in debtors | (37,837) | (731) |
| Increase in creditors | 181,291 | 85,598 |
| Cash (absorbed by)/generated from operations | (85,193) | 569,529 |

22 Analysis of changes in net funds

The charity had no debt during the year.