

CAMPBILL COMMUNITIES TRUST (NI)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2024

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, Glenraig, 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 2024. 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 2024

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 Glencraig, 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 2024

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.

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. In the previous financial year, 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). Work is ongoing on designing and implementing actions in the light of the content of the review report.

CCT (NI) continues 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 previous financial 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. The planning consultant continues to advise CCT(NI) and the communities on a range of 'live' and potential projects.

CAMPHILL COMMUNITIES TRUST (NI)

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

FOR THE YEAR ENDED 31 JANUARY 2024

In the previous financial year, CCT(NI) engaged energy efficiency consultants and they continue to work 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. Two projects are underway at two of the larger communities to increase the amount of solar panels on CCT(NI) land.

Financial review

CCT (NI) is a non-profit making organisation with net expenditure of £277,245 (2023 - £554,882) for the year. A range of factors continue to have a negative impact on the financial situation of the Communities and CCT (NI) has incurred a deficit this year to provide support in dealing with the challenges of the increase in the cost of living and of energy costs.

Donations received during the year amounted to £6,183 (2023 - £6,006). 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.

Staffing review

During the year CCT(N) recruited an Office Manager/Executive Assistant to support the work of the charity across all of its operations.

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 £377,135 (2023 - £632,494), 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 17.

CAMPHILL COMMUNITIES TRUST (NI)

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

FOR THE YEAR ENDED 31 JANUARY 2024

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:

Ms M Cinnamon	(Resigned 15 May 2024)
Ms O Clarke	
Mr P Dewdney	
Mrs A Diesel	
Mr C Harrison	
Mr B L Henderson	(Resigned 15 June 2023)
Mr K Matthews	
Mr W E McClean	(Appointed 7 December 2023)
Mr M Pitt	(Resigned 15 June 2023)
Mr M Sturm	(Resigned 30 January 2024)
Ms L Wallace	
Mr S Wilson	
Mr J Y Young	

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.

CAMPBILL COMMUNITIES TRUST (NI)

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

FOR THE YEAR ENDED 31 JANUARY 2024

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.

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.

CAMPHILL COMMUNITIES TRUST (NI)

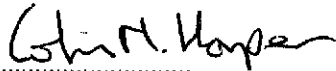
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

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: 20/6/24.....