

**Camphill Community Clanabogan**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 January 2024**

		2024	2023
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
<b>Income and endowments</b>			
Donations and legacies	5	67,616	9,690
Charitable activities	6	1,432,395	539,686
Investment income	7	5,006	—
<b>Total income</b>		<u>1,505,017</u>	<u>549,376</u>
<b>Expenditure</b>			
Expenditure on charitable activities	8,9	1,493,716	540,472
<b>Total expenditure</b>		<u>1,493,716</u>	<u>540,472</u>
<b>Net income</b>		<u>11,301</u>	<u>8,904</u>
Transfers between funds		9,690	(9,690)
<b>Net movement in funds</b>		<u>20,991</u>	<u>(786)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		2,978,594	45,981
<b>Total funds carried forward</b>		<u>2,999,585</u>	<u>45,195</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 28 form part of these financial statements.

# Camphill Community Clanabogan


Company Limited by Guarantee

## Statement of Financial Position

31 January 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	15		1,944,724	2,007,366
Current assets				
Stocks	16	131,442		105,660
Debtors	17	194,586		213,059
Investments	18	117,350		136,980
Cash at bank and in hand		1,575,905		1,449,249
		<u>2,019,283</u>		<u>1,904,948</u>
Creditors: amounts falling due within one year	20	<u>919,228</u>		<u>887,739</u>
Net current assets			<u>1,100,055</u>	<u>1,017,209</u>
Total assets less current liabilities			<u>3,044,779</u>	<u>3,024,575</u>
Net assets			<u>3,044,779</u>	<u>3,024,575</u>
Funds of the charity				
Restricted funds			45,195	45,981
Unrestricted funds			<u>2,999,585</u>	<u>2,978,594</u>
Total charity funds	22		<u>3,044,780</u>	<u>3,024,575</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 May 2024, and are signed on behalf of the board by:

  
Mr K Matthews  
Trustee

  
M/s D Stevenson  
Trustee

The notes on pages 17 to 28 form part of these financial statements.

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 January 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net income		20,204	16,242
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		101,480	101,897
Other interest receivable and similar income		(5,006)	—
Accrued (income)/expenses		(50,657)	52,410
<i>Changes in:</i>			
Stocks		(25,782)	12,530
Trade and other debtors		18,473	(67,193)
Trade and other creditors		82,146	(65,501)
Cash generated from operations		<u>140,858</u>	<u>50,385</u>
Interest received		5,006	—
Net cash from operating activities		<u>145,864</u>	<u>50,385</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		(38,838)	(354,322)
Net cash used in investing activities		<u>(38,838)</u>	<u>(354,322)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>107,026</b>	<b>(303,937)</b>
Cash and cash equivalents at beginning of year		<u>1,586,229</u>	<u>1,890,166</u>
Cash and cash equivalents at end of year	19	<u>1,693,255</u>	<u>1,586,229</u>

The notes on pages 17 to 28 form part of these financial statements.

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 January 2024

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 15 Drudgeon Road, Omagh, Co Tyrone, BT78 1TJ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

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.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Property	-	Not Depreciated
Leasehold Property	-	4% straight line
Fixtures & Fittings	-	25% straight line
Motor Vehicles	-	15% straight line
Plant & Machinery	-	10% straight line

##### 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.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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 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.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

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.

#### 4. Limited by guarantee

The company is limited by guarantee, the members being required to pay not more than £5 in the event of a winding up.

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	11,076	–	11,076
Lottery Funding - Orchard & Chicken Coup	–	9,690	9,690
<b>Grants</b>			
NIHE Covid Grant	7,335	–	7,335
Young Co-workers funding	14,616	–	14,616
Social Fund Income	6,021	–	6,021
<b>Other donations and legacies</b>			
Craigowen Housing Association	15,000	–	15,000
Old Age Pension Refunds	13,568	–	13,568
	<u>67,616</u>	<u>9,690</u>	<u>77,306</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	9,424	–	9,424
Lottery Funding - Orchard & Chicken Coup	–	–	–
<b>Grants</b>			
NIHE Covid Grant	5,949	–	5,949
Young Co-workers funding	–	–	–
Social Fund Income	15,020	–	15,020
<b>Other donations and legacies</b>			
Craigowen Housing Association	15,000	–	15,000
Old Age Pension Refunds	13,510	–	13,510
	<u>58,903</u>	<u>–</u>	<u>58,903</u>

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sundry Income	9,451	–	9,451
Renewable Heat Incentive	712	–	712
Rental Income	23,583	–	23,583
Farm	22,023	–	22,023
Bakery	694	–	694
Weavery	995	–	995
Woodwork	521	–	521
Care package	965,429	–	965,429
Supporting people	–	530,026	530,026
Resident's charges	340,595	–	340,595
Supporting people - Self funders	2,972	9,660	12,632
Candle/Pottery	209	–	209
Employee 'live in expenses'	65,211	–	65,211
	<u>1,432,395</u>	<u>539,686</u>	<u>1,972,081</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sundry Income	13,112	–	13,112
Renewable Heat Incentive	2,492	–	2,492
Rental Income	19,067	–	19,067
Farm	15,825	–	15,825
Bakery	480	–	480
Weavery	1,722	–	1,722
Woodwork	994	–	994
Care package	909,278	–	909,278
Supporting people	–	516,536	516,536
Resident's charges	292,621	–	292,621
Supporting people - Self funders	–	57,533	57,533
Candle/Pottery	589	–	589
Employee 'live in expenses'	11,143	–	11,143
	<u>1,267,323</u>	<u>574,069</u>	<u>1,841,392</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank Interest	<u>5,006</u>	<u>5,006</u>	<u>–</u>	<u>–</u>

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Community costs	1,446,457	540,472	1,986,929
Farm	26,316	–	26,316
Estate & garden	6,081	–	6,081
Bakery	7,635	–	7,635
Weavery	1,540	–	1,540
Woodwork	346	–	346
Pottery/ceramics	525	–	525
Support costs	4,816	–	4,817
	<u>1,493,716</u>	<u>540,472</u>	<u>2,034,189</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Community costs	1,225,082	582,021	1,807,104
Farm	52,243	–	52,243
Estate & garden	9,336	–	9,336
Bakery	5,904	–	5,904
Weavery	2,559	–	2,559
Woodwork	2,230	–	2,230
Pottery/ceramics	(133)	–	(133)
Support costs	4,811	–	4,810
	<u>1,302,032</u>	<u>582,021</u>	<u>1,884,053</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Community costs	1,986,929	–	1,986,929	1,807,104
Farm	26,316	–	26,316	52,243
Estate & garden	6,081	–	6,081	9,336
Bakery	7,635	–	7,635	5,904
Weavery	1,540	–	1,540	2,559
Woodwork	346	–	346	2,230
Pottery/ceramics	525	–	525	(133)
Governance costs	–	4,817	4,817	4,810
	<u>2,029,372</u>	<u>4,817</u>	<u>2,034,189</u>	<u>1,884,053</u>

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

#### 10. Analysis of support costs

	Analysis of support costs activity 1	Total 2024	Total 2023
	£	£	£
Governance costs	4,813	4,813	4,813

#### 11. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	101,480	101,897

#### 12. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	9,626	4,813

#### 13. Staff costs

The average head count of employees during the year was 49 (2023: 48). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of Staff	49	48

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 14. Trustee remuneration and expenses

No trustee received any remuneration or other benefits from employment with Camphill Community Clanabogan or any other related entity. However as outlined in Note 24 (Related Parties) three trustees live within the community and their living expenses are paid by the community.

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 15. Tangible fixed assets

	Freehold property £	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>						
At 1 Feb 2023	608,198	1,499,972	37,710	126,555	444,319	<b>2,716,754</b>
Additions	15,712	–	13,151	–	9,975	<b>38,838</b>
<b>At 31 Jan 2024</b>	<b><u>623,910</u></b>	<b><u>1,499,972</u></b>	<b><u>50,861</u></b>	<b><u>126,555</u></b>	<b><u>454,294</u></b>	<b><u>2,755,592</u></b>
<b>Depreciation</b>						
At 1 Feb 2023	5,683	276,763	31,397	109,741	285,804	<b>709,388</b>
Charge for the year	–	59,999	6,513	8,290	26,678	<b>101,480</b>
<b>At 31 Jan 2024</b>	<b><u>5,683</u></b>	<b><u>336,762</u></b>	<b><u>37,910</u></b>	<b><u>118,031</u></b>	<b><u>312,482</u></b>	<b><u>810,868</u></b>
<b>Carrying amount</b>						
<b>At 31 Jan 2024</b>	<b><u>618,227</u></b>	<b><u>1,163,210</u></b>	<b><u>12,951</u></b>	<b><u>8,524</u></b>	<b><u>141,812</u></b>	<b><u>1,944,724</u></b>
At 31 Jan 2023	<u>602,515</u>	<u>1,223,209</u>	<u>6,313</u>	<u>16,814</u>	<u>158,515</u>	<u>2,007,366</u>

#### 16. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>131,442</u>	<u>105,660</u>

#### 17. Debtors

	2024 £	2023 £
Trade debtors	186,632	192,987
Prepayments and accrued income	7,172	18,123
Other debtors	782	1,949
	<u>194,586</u>	<u>213,059</u>

#### 18. Investments

	2024 £	2023 £
Money held on behalf of residents	<u>117,350</u>	<u>136,980</u>

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 19. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2024	2023
	£	£
Cash at bank and in hand	1,575,905	1,449,249
Short-term deposits	117,350	136,980
	<u>1,693,255</u>	<u>1,586,229</u>

#### 20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	53,161	103,818
Social security and other taxes	—	9,681
Money held on behalf of residents	117,347	136,980
Other creditors	748,720	637,260
	<u>919,228</u>	<u>887,739</u>

Other creditors above comprise the following:

	2024	2023
	£	£
Camphill Social Fund (NI)	299,137	237,677
Old Age Fund	449,583	399,583
	<u>748,720</u>	<u>637,260</u>

#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,339 (2023: £16,444).

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 February 20 23	Income £	Expenditure £	Transfers £	At 31 January 2 024 £
General funds	2,198,594	1,505,017	(1,454,716)	9,690	2,258,585
Revaluation Reserve	780,000	–	(39,000)	–	741,000
	<u>2,978,594</u>	<u>1,505,017</u>	<u>(1,493,716)</u>	<u>9,690</u>	<u>2,999,585</u>

	At 1 February 20 22	Income £	Expenditure £	Transfers £	At 31 January 20 23 £
General funds	2,135,400	1,326,226	(1,263,032)	–	2,198,594
Revaluation Reserve	819,000	–	(39,000)	–	780,000
	<u>2,954,400</u>	<u>1,326,226</u>	<u>(1,302,032)</u>	<u>–</u>	<u>2,978,594</u>

##### Restricted funds

	At 1 February 20 23	Income £	Expenditure £	Transfers £	At 31 January 2 024 £
DFC-Supporting People Funding	–	539,686	(539,686)	–	–
Donations Account	20,195	–	–	–	20,195
Gift of land from CCTNI	25,000	–	–	–	25,000
Innovative Fund	786	–	(786)	–	–
Lottery Fund - Orchard & Chicken Coup	–	9,690	–	(9,690)	–
	<u>45,981</u>	<u>549,376</u>	<u>(540,472)</u>	<u>(9,690)</u>	<u>45,195</u>

	At 1 February 20 22	Income £	Expenditure £	Transfers £	At 31 January 20 23 £
DFC-Supporting People Funding	–	574,069	(574,069)	–	–
Donations Account	20,195	–	–	–	20,195
Gift of land from CCTNI	25,000	–	–	–	25,000
Innovative Fund	8,738	–	(7,952)	–	786
Lottery Fund - Orchard & Chicken Coup	–	–	–	–	–
	<u>53,933</u>	<u>574,069</u>	<u>(582,021)</u>	<u>–</u>	<u>45,981</u>

# Camphill Community Clanabogan

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 January 2024

#### 23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,919,724	25,000	1,944,724
Current assets	1,999,088	20,195	2,019,283
Creditors less than 1 year	(919,228)	—	(919,228)
<b>Net assets</b>	<u>2,999,584</u>	<u>45,195</u>	<u>3,044,779</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,982,366	25,000	2,007,366
Current assets	1,883,967	20,981	1,904,948
Creditors less than 1 year	(887,739)	—	(887,739)
<b>Net assets</b>	<u>2,978,594</u>	<u>45,981</u>	<u>3,024,575</u>

#### 24. Analysis of changes in net debt

	At 1 Feb 2023 £	Cash flows £	At 31 Jan 2024 £
Cash at bank and in hand	1,449,249	126,656	1,575,905
Current asset investments	136,980	(19,630)	117,350
	<u>1,586,229</u>	<u>107,026</u>	<u>1,693,255</u>

#### 25. Legal & Professional Fees

The legal and human resource services expenditure during the last financial year has arisen from the defence of legal challenges and human resource matters. The trustees have reported the matters to the Charity Commission for Northern Ireland.

#### 26. Related parties

No members of the management committee received any remuneration during the year, however three trustees live within the Community and their living expenses are paid by the Community. It is not practical to quantify these expenses.

Camphill Community Clanabogan is also linked to Camphill Communities Trust (NI). One member of Camphill Community Clanabogan's Management Council sat on the Management Council of the Trust. It is Camphill Communities Trust (NI) that own the freehold to the majority of the property as used by the Charity. An annual rental charge of £21,000 is paid by the Charity to the Trust in this respect.

The Charity is also linked to Camphill Social Fund (NI). Two Camphill Community Clanabogan Co-Workers sit on the Management Council of that charity also. During the year Camphill Community Clanabogan was charged £59,334 towards the 'Social Fund' by Camphill Social Fund (NI). At the year end Camphill Community Clanabogan owed Camphill Social Fund (NI) £299,137.