

**Camphill Community Clanabogan
Company Limited by Guarantee
Financial Statements
31 January 2025**

SP McCAFFREY & CO
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Camphill Community Clanabogan

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2025

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Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 January 2025.

Reference and administrative details

Registered charity name Camphill Community Clanabogan

Charity registration number NIC101781

Company registration number NI018561

Principal office and registered office 15 Drudgeon Road
Omagh
Co Tyrone
BT78 1TJ

The trustees

Mr P Deas
Mr K Matthews
M/s D Stevenson
Mr J Nevin
M/s U Davey
M/s A Peters

Auditor SP McCaffrey & Co
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Bankers Bank of Ireland
4-8 High Street
Belfast
BT1 2BA

Camphill Community Clanabogan

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

Structure, governance and management

Governing document

Camphill Community Clanabogan is a company limited by guarantee (Registration Number NI018561). The company is governed by its Memorandum of Articles of Association. In the event of the company being wound up, liability is limited to £5 per member. The company is recognised and registered by the Charities Commission for Northern Ireland (ref NIC101781).

Principal activity

The principal activity of the company is the provision of housing, supported living, work and day opportunities, social and cultural activities for adults with a learning disability, acquired brain injury and autistic spectrum condition within a life sharing community setting.

Recruiting and Appointing New Council Members

The method of selection for all new council members is through appointment by existing council members.

Training of New Council Members

New members of the Management Council are supplied with a Council Trustees Induction Pack. A programme of internal Board Development training is conducted, in addition to wider governance training opportunities that is facilitated through membership of NICVA and CO3.

Decision Making

The Board of Trustees of Camphill Community Clanabogan are responsible for the overall legal and financial management of the community and meets in plenary session every 2 months. Implementation of most of their policies is carried out by a set of mandated groups, to which the Board has delegated responsibility.

The Board has mandated decision making to the following groups:

Finance Committee
Focus Group

Relationships with any other charity or organisation

The company is part of a worldwide charitable organisation and has relationships with the following companies within the Camphill movement in Northern Ireland - Camphill Communities Trust (NI), Camphill Community Holywood, Camphill Community Mourne Grange, Camphill Community Glencraig and Camphill Social Fund (NI).

Statement of Risks

The main risks to the company are associated with being adequately funded to continue with caring for its vulnerable adults. Increasing care and support needs due to age and health as well as additional administration require additional resources and employed staff. The recruitment, and retention of suitably skilled and qualified staff including co-workers is an issue. The Board is responsible for all risks faced by the Community. Detailed considerations of risk are delegated to the mandated groups established to deal with each of these areas. Risks are identified and assessed and controls established throughout the year. Through the risk management processes established, the Board 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 Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Charity's Aims

The principal aims of the company are the provision of Supported Living, Domiciliary Care and Work and Day Opportunities for adults with a learning disability, acquired brain injury, autistic spectrum conditions and associated challenges within a life sharing sustainable community setting.

Strategies for Achieving Objectives

The five core objectives under the Quality Assessment Framework (QAF2)-

- Assessment and Support Planning
 - Security, Health & Safety
 - Safeguarding and Protection from Abuse
 - Fair Access, Diversity & Inclusion
 - Client Involvement and Empowerment
- and by ensuring continuous improvement to achieve higher standards.

In addition, there are thirteen supplementary objectives and the company assesses its performance in meeting defined standards on an evidence based approach.

RQIA seek to ensure that the organisation is committed to delivering safe, effective and compassionate care and that the service is well led.

Camphill Community Clanabogan

Camphill Community Clanabogan is one of four Northern Ireland Camphill communities, situated on a working farm outside Omagh, County Tyrone. It provides domiciliary care, day and work opportunities for adults with learning disabilities and complex needs.

The Camphill ethos is founded on the individual's intrinsic worth being valued and respected. Equality, inclusion and interdependence are implicit in way of life at Camphill Clanabogan. These values are based on community and human relationships and are underpinned by legislation and departmental guidance. The Community offers a life experience which covers many aspects: home, work, family, culture, spirituality and recreation.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

Achievements and performance

SUPPORTED LIVING SERVICE

Camphill Community Clanabogan has 5 shared living houses and one independent living unit in which Domiciliary Care in Supported Living is provided. Care and support is provided by a trained workforce consisting of Vocational Co-workers, employed staff and Volunteer Co-workers. These houses are at the heart of our Community.

Within its supported living service CCC has the capacity to accommodate 30 service users. Throughout the period of this report the service ran below capacity with a population of 28 resident service users.

This year saw the moving on of two long-standing residents into nursing care placements. Following a serious untoward incident and subsequent re-evaluation of risk, a resident's placement was no longer deemed appropriate. CCC was required to provide a 7 month' holding situation for the individual with 1:1 daytime staffing in place until a suitable placement was found. There were three new admissions into the service, leaving the resident population at the end of January 2025 at 29.

DAY OPPORTUNITIES

The Day Opportunity settings provide meaningful and fulfilling work and activities to the internal resident population and also to external day attenders

Day opportunities areas are operational 5 days a week. Settings include the farm, garden and estate, woodwork shop, weavery, bakery, the art class and music workshop. There are currently 12 day attenders on a sessional basis. Two new day attenders commenced the service in the year and two disengaged.

HEALTH AND SAFETY

H&S Management

CCC have contracted out H&S services to an organisation who carry out an annual audit and provide relevant documentation and advice. The maintenance officer holds an IOSH qualification and coordinates and follows up on Health and Safety issues.

A site wide audit was carried out this year by the primary H&S service and the recommendations from this have been followed up.

Fire risk assessments undertaken by competent contractors are in place for all properties.

In each setting health and safety checks are routinely carried out according to agreed schedule.

Health and safety training undertaken during the year included:

- General health and safety
- Manual handling
- Infection control
- Food hygiene,
- Fire safety

Specialised training tailored to need and task is sourced and facilitated when need is identified

Camphill Community Clanabogan

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

INCIDENTS NEAR MISSES AND COMPLAINTS

RIDDOR - There were no RIDDOR reportable incidents / accidents during the year.

Notifiable events

Incidents / accidents Involving Service users - There were 75 incident reports submitted to service commissioners this year. This is a 38% increase on the previous year. The breakdown is below:

Incident Category	No.	% increase decrease
Personal accident / injury	28	+ 3 %
Clinical	26	+100%
Violence / Abuse / Harassment	18	+64%
Near Miss	2	-33%
Other	1	

These figures show a significant increase in clinical incidents with medication errors having increased from 7 to 16 accounts for a large part of this. None of these incidents resulted in significant injury to people. All were reported and recorded in accordance with policy and procedures

Safeguarding Incidents

There were in total six incidents of a safeguarding nature. All six incidents were reported to the relevant HSCT / HSE social worker and APP1 referrals were forwarded to or Advice and Resolution were sought from the alleged victim's HSCT Adult Safeguarding & Protection Team (AS&PT). The recommendations made by the AS&PT were implemented by CCC in close communication / collaboration with the HSCT / HSE social worker / MDT Team. The other was a referral to the AS&PT, which was screened out. This is similar to the previous year.

Further details in relation to safeguarding can be found in the Annual Position Report 2024.

Medication Incidents

There were 16 medication errors during the year which is an increase of 9 (128%) from the previous year. The errors happened across the settings and no patterns or trends were identified. No ill effects were suffered as a result of the medication errors. All medication errors were reported in accordance with CCC policies and procedures.

Further details can be found in the Annual Analysis of Medication Report 2024.

Complaints

There were no complaints lodged this year.

Maintenance, Repairs and Building

The planned maintenance programme went ahead throughout the year and saw some significant works carried out to completion. There have been regular meetings and consultations with CHA in relation to maintenance works and the planned maintenance programme.

HUMAN RESOURCES

Recruitment and Retention

CCC has over the years maintained very stable staffing levels but like many other social care providers recruitment and retention has come with difficulties in the years since Brexit and COVID. CCC operates in a challenging climate with high competition in relation to social care workers and additional cost associated with recruitment of international staff and volunteers. This year saw 13 staff disengage and 9 staff recruited. The annual staff turnover rate was 27% this year, a significant

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

increase on the 11% the previous year. There were disengagements from across the staff spectrum including the management team which lost two key members. There is an ongoing process of transition and of rebuilding the workforce.

Staff Training

Mandatory training requirements were adhered to. Training delivery this year was a combination of face to face, online and zoom training. All staff engage in relevant training opportunities, not only to satisfy mandatory requirements but to further professional development and increase the knowledge and skill base of staff.

Regulation and Inspections

RQIA

RQIA carried out their annual unannounced inspection of Domiciliary Care in Supported Living on 31/08/2024. There were two recommendations, both have been actioned.

Diane Stevenson, the Chair of CCC Board has been appointed Registered Provider / Responsible Individual by RQIA on 20/09/2024.

Supporting People

In September 2022 Supporting People carried out their Quality Monitoring Assessment. CCC successfully passed the required standards of the Supporting People Quality Monitoring Tool. On 13/01/2025 CCC received its re-accreditation from Supporting People, NIHE; this is valid for 3 years.

Quality Monitoring

Quality assurance processes are integral to ensuring an ongoing high-quality service provision. Throughout the year the processes that drive service improvement are both formal and informal. Monthly Monitoring was carried out according to schedule throughout the year and reports were completed.

Environmental Health

An unannounced environmental health inspection of the Store and Bakery was carried out on 08/07/2024. The overall findings were highly satisfactory and the food hygiene rating remains 5. The annual inspection of the Creamery was completed by DAERA on 14/08/2024. Some minor recommendations were made.

PR

Throughout 2024 CCC hosted events to celebrate its 40th anniversary

-Open Day on 01/06/2024 was a success with approx. 350 guests.

-The Just Us exhibition was launched in the Strule Arts Centre on 01/08/2024, showcasing a selection of crafts and artwork by CCC makers - residents, day attenders, staff and volunteers. The exhibition run throughout the month of August.

-CCC's 40th anniversary celebration took place on 29/09/2024, Michaelmas Day, with a shared meal and entertainment.

-A new brochure marking 40 years of CCC has been produced. There was good coverage in the local newspapers and on social media.

Review of Performance against Objectives

The Board continue to ensure the process of self-assessment against the Quality Assessment and Improvement Framework issued by Supporting People and the adherence to the standards and regulations set out by RQIA for Domiciliary Care in Supported Living and the guidelines issued by DHSS and WHSCT for Day Opportunities.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

The Board and CCC Management Team were engaged with external professional advisors in the progression of governance and operational management issues, developing policies, procedures and guidelines for decision making to ensure compliance with HMRC and the NI Charity Commission's requirements. This also included development of Role, Remit and Function of the various groups and committees within CCC and Memoranda of Understanding between them.

Financial review

Review of the Business

The Community is non-profit making with net incoming resources of £66,629 for the year. The management continues to be engaged in ongoing efficiency savings and is aware of the sustainable use of resources.

Plans for Future Periods

During the coming year we plan to continue to focus on controlling costs and improving internal efficiency, while maintaining the high standards of care provided. A 5 year business plan will be prepared in the incoming year detailing the revised strategic objectives of the Community.

Reserves Policy

The trustees of Camphill Community Clanabogan have set a reserves policy which requires that reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty and to assist in the future strategic development of the organisation. The trustees have agreed that the Charity should endeavour to hold reserves at an amount not less than £1,767,643 in an effort to minimise the risks identified by the Charity and to fund the projects as contained within the business plan.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 25 to the financial statements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

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 applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 13 October 2025 and signed on behalf of the board of trustees by:



M/s D Stevenson
Trustee

Camphill Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan

Year ended 31 January 2025

Opinion

We have audited the financial statements of Camphill Community Clanabogan (the 'charity') for the year ended 31 January 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 January 2025 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;
- 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 Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan *(continued)*

Year ended 31 January 2025

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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.

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Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan *(continued)*

Year ended 31 January 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following: -the ability of management to override controls -the nature of the industry and sector, together with the performance of the entity-the use of estimates and judgements in the preparation of financial statements

As a result of the above we have considered the opportunities that may exist within the entity for fraud and identified the greatest potential for fraud to be management override of controls. In common with all audits under ISAs (UK) we are required to perform specific procedures to respond to the risk of management override.

In response to the above potential risks we have responded by:

- we review minutes of meetings for reference to any breaches in laws and regulations and past instances of fraud
- we discuss risk of fraud at the audit team meeting, including fraud relating to revenue recognition, related parties, and management override and financial statements disclosures
- we discuss with management as to how they access, identify and respond to fraud risk within the company.

Camphill Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan *(continued)*

Year ended 31 January 2025

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Camphill Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan *(continued)*

Year ended 31 January 2025

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Thompson (Senior Statutory Auditor)

For and on behalf of
SP McCaffrey & Co
Chartered accountants & statutory auditor

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

13 October 2025

Camphill Community Clanabogan

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	107,623	98,934	206,557	77,306
Charitable activities	6	1,558,332	593,836	2,152,168	1,972,081
Investment income	7	11,935	–	11,935	5,006
Total income		<u>1,677,890</u>	<u>692,770</u>	<u>2,370,660</u>	<u>2,054,393</u>
Expenditure					
Expenditure on charitable activities	8,9	1,710,195	593,836	2,304,031	2,034,189
Total expenditure		<u>1,710,195</u>	<u>593,836</u>	<u>2,304,031</u>	<u>2,034,189</u>
Net income		<u>(32,305)</u>	<u>98,934</u>	<u>66,629</u>	<u>20,204</u>
Transfers between funds		28,934	(28,934)	–	–
Net movement in funds		<u>(3,371)</u>	<u>70,000</u>	<u>66,629</u>	<u>20,204</u>
Reconciliation of funds					
Total funds brought forward		2,999,585	45,195	3,044,780	3,024,575
Total funds carried forward		<u>2,996,214</u>	<u>115,195</u>	<u>3,111,409</u>	<u>3,044,780</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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	1,900,814	1,944,724
Current assets			
Stocks	16	110,613	131,442
Debtors	17	304,081	194,586
Investments	18	121,745	117,350
Cash at bank and in hand		1,713,142	1,575,905
		<u>2,249,581</u>	<u>2,019,283</u>
Creditors: amounts falling due within one year	20	<u>1,038,986</u>	<u>919,228</u>
Net current assets		<u>1,210,595</u>	<u>1,100,055</u>
Total assets less current liabilities		<u>3,111,409</u>	<u>3,044,779</u>
Net assets		<u>3,111,409</u>	<u>3,044,779</u>
Funds of the charity			
Restricted funds		115,195	45,195
Unrestricted funds		2,996,214	2,999,585
Total charity funds	22	<u>3,111,409</u>	<u>3,044,780</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 October 2025, 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 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		66,629	20,204
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		102,726	101,480
Other interest receivable and similar income		(11,935)	(5,006)
Accrued expenses/(income)		20,039	(50,657)
<i>Changes in:</i>			
Stocks		20,829	(25,782)
Trade and other debtors		(109,495)	18,473
Trade and other creditors		99,719	82,146
Cash generated from operations		188,512	140,858
Interest received		11,935	5,006
Net cash from operating activities		<u>200,447</u>	<u>145,864</u>
Cash flows from investing activities			
Purchase of tangible assets		(58,816)	(38,838)
Net cash used in investing activities		<u>(58,816)</u>	<u>(38,838)</u>
Net increase in cash and cash equivalents		141,631	107,026
Cash and cash equivalents at beginning of year		<u>1,693,255</u>	<u>1,586,229</u>
Cash and cash equivalents at end of year	19	<u>1,834,886</u>	<u>1,693,255</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 2025

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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 2025

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 2025

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.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

4. Limited by guarantee

The company is limited by guarantee, the members being required to pay no more than £5 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	33,648	70,000	103,648
Wolfson Foundation	–	28,934	28,934
Lottery Funding - Orchard & Chicken Coop	–	–	–
Grants			
NIHE Covid Grant	–	–	–
Young Co-workers funding	–	–	–
Social Fund Income	42,922	–	42,922
Other donations and legacies			
Craigowen Housing Association	15,000	–	15,000
Old Age Pension Refunds	12,585	–	12,585
Open Day Income	3,468	–	3,468
	<u>107,623</u>	<u>98,934</u>	<u>206,557</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	11,076	–	11,076
Wolfson Foundation	–	–	–
Lottery Funding - Orchard & Chicken Coop	–	9,690	9,690
Grants			
NIHE Covid Grant	7,335	–	7,335
Young Co-workers funding	14,616	–	14,616
Social Fund Income	6,021	–	6,021
Other donations and legacies			
Craigowen Housing Association	15,000	–	15,000
Old Age Pension Refunds	13,568	–	13,568
Open Day Income	–	–	–
	<u>67,616</u>	<u>9,690</u>	<u>77,306</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Sundry Income	3,035	–	3,035
Renewable Heat Incentive	–	–	–
Rental Income	28,259	–	28,259
Farm	25,142	–	25,142
Bakery	238	–	238
Weavery	1,669	–	1,669
Woodwork	934	–	934
Care package	1,047,398	–	1,047,398
Supporting people	–	588,581	588,581
Resident's charges	409,107	–	409,107
Supporting people - Self funders	–	5,255	5,255
Candle/Pottery	–	–	–
Employee 'live in expenses'	42,550	–	42,550
	<u>1,558,332</u>	<u>593,836</u>	<u>2,152,168</u>

	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>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank Interest	<u>11,935</u>	<u>11,935</u>	<u>5,006</u>	<u>5,006</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Community costs	1,628,316	593,836	2,222,152
Farm	66,680	–	66,680
Estate & garden	3,350	–	3,350
Bakery	4,754	–	4,754
Weavery	1,073	–	1,073
Woodwork	397	–	397
Pottery/ceramics	772	–	772
Support costs	4,853	–	4,853
	<u>1,710,195</u>	<u>593,836</u>	<u>2,304,031</u>

	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>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Community costs	2,222,152	–	2,222,152	1,986,929
Farm	66,680	–	66,680	26,316
Estate & garden	3,350	–	3,350	6,081
Bakery	4,754	–	4,754	7,635
Weavery	1,073	–	1,073	1,540
Woodwork	397	–	397	346
Pottery/ceramics	772	–	772	525
Governance costs	–	4,853	4,853	4,817
	<u>2,299,178</u>	<u>4,853</u>	<u>2,304,031</u>	<u>2,034,189</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Governance costs	4,813	<u>4,813</u>	<u>4,813</u>

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>102,726</u>	<u>101,480</u>

12. Auditors' remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>4,813</u>	<u>4,813</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	1,074,271	891,609
Social security costs	80,194	68,028
Employer contributions to pension plans	24,104	19,339
	<u>1,178,569</u>	<u>978,976</u>

The average head count of employees during the year was 56 (2024: 49). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of Staff	<u>56</u>	<u>49</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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 26 (Related Parties) one trustee lives 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 2025

15. Tangible fixed assets

	Freehold property £	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Feb 2024	623,910	1,499,972	50,861	126,555	454,294	2,755,592
Additions	9,877	–	7,399	4,500	37,040	58,816
At 31 Jan 2025	633,787	1,499,972	58,260	131,055	491,334	2,814,408
Depreciation						
At 1 Feb 2024	5,683	336,762	37,910	118,031	312,482	810,868
Charge for the year	–	59,999	8,225	6,680	27,822	102,726
At 31 Jan 2025	5,683	396,761	46,135	124,711	340,304	913,594
Carrying amount						
At 31 Jan 2025	628,104	1,103,211	12,125	6,344	151,030	1,900,814
At 31 Jan 2024	618,227	1,163,210	12,951	8,524	141,812	1,944,724

16. Stocks

	2025	2024
	£	£
Raw materials and consumables	110,613	131,442

17. Debtors

	2025	2024
	£	£
Trade debtors	294,369	186,632
Prepayments and accrued income	5,932	7,172
Other debtors	3,780	782
	304,081	194,586

18. Investments

	2025	2024
	£	£
Money held on behalf of residents	121,745	117,350

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

19. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024
	£	£
Cash at bank and in hand	1,713,142	1,575,905
Short-term deposits	121,745	117,350
	<u>1,834,887</u>	<u>1,693,255</u>

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	73,200	53,161
Money held on behalf of residents	121,743	117,347
Other creditors	844,043	748,720
	<u>1,038,986</u>	<u>919,228</u>

Other creditors above comprise the following:

	2025	2024
	£	£
Camphill Social Fund (NI)	359,460	299,137
Old Age Fund	484,583	449,583
	<u>844,043</u>	<u>748,720</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 £24,104 (2024: £19,339).

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

22. Analysis of charitable funds

Unrestricted funds

	At 1 February 20 24	Income	Expenditure	Transfers	At 31 January 2 025
	£	£	£	£	£
General funds	2,258,585	1,677,890	(1,671,195)	28,934	2,294,214
Revaluation Reserve	741,000	–	(39,000)	–	702,000
	<u>2,999,585</u>	<u>1,677,890</u>	<u>(1,710,195)</u>	<u>28,934</u>	<u>2,996,214</u>

	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>

Restricted funds

	At 1 February 20 24	Income	Expenditure	Transfers	At 31 January 2 025
	£	£	£	£	£
DFC-Supporting People Funding	–	593,836	(593,836)	–	–
Donations Account	20,195	70,000	–	–	90,195
Gift of land from CCTNI	25,000	–	–	–	25,000
Innovative Fund	–	–	–	–	–
Lottery Fund - Orchard & Chicken Coop	–	–	–	–	–
Wolfson Foundation	–	28,934	–	(28,934)	–
	<u>45,195</u>	<u>692,770</u>	<u>(593,836)</u>	<u>(28,934)</u>	<u>115,195</u>

	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 Coop	–	9,690	–	(9,690)	–
Wolfson Foundation	–	–	–	–	–
	<u>45,981</u>	<u>549,376</u>	<u>(540,472)</u>	<u>(9,690)</u>	<u>45,195</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,875,814	25,000	1,900,814
Current assets	2,159,386	90,195	2,249,581
Creditors less than 1 year	(1,038,986)	–	(1,038,986)
Net assets	2,996,214	115,195	3,111,409

	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)
Net assets	2,999,584	45,195	3,044,779

24. Analysis of changes in net debt

	At 1 Feb 2024 £	Cash flows £	At 31 Jan 2025 £
Cash at bank and in hand	1,575,905	137,237	1,713,142
Current asset investments	117,350	4,395	121,745
	1,693,255	141,632	1,834,887

25. Post balance sheet events

As previously reported, the trustees identified issues with the appointment of trustees and charity members, which were not made in accordance with the Articles of Association. The trustees took steps to ensure the Board was correctly constituted in May 2023 and that the trustees were appointed as charity members in accordance with the Articles of Association. The Board commenced the process under the Articles of Association to invite individuals to apply as charity members, however this matter is now the subject of legal proceedings. The Board have continued to inform the Charity Commission for Northern Ireland of the matter, as required. The Charity has sufficient reserves to meet future legal costs.

26. Related parties

No members of the Board of Trustees received any remuneration during the year, however two 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.

Camphill Community Clanabogan

Company Limited by Guarantee

Management Information

Year ended 31 January 2025

The following pages do not form part of the financial statements.

Camphill Community Clanabogan
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 January 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	103,648	11,076
Wolfson Foundation	28,934	–
Lottery Funding - Orchard & Chicken Coop	–	9,690
NIHE Covid Grant	–	7,335
Young Co-workers funding	–	14,616
Social Fund Income	42,922	6,021
Craigowen Housing Association	15,000	15,000
Old Age Pension Refunds	12,585	13,568
Open Day Income	3,468	–
	<u>206,557</u>	<u>77,306</u>
Charitable activities		
Sundry Income	3,035	9,451
Renewable Heat Incentive	–	712
Rental Income	28,259	23,583
Farm	25,142	22,023
Bakery	238	694
Weavery	1,669	995
Woodwork	934	521
Care package	1,047,398	965,429
Supporting people	588,581	530,026
Resident's charges	409,107	340,595
Supporting people - Self funders	5,255	12,632
Candle/Pottery	–	209
Employee 'live in expenses'	42,550	65,211
	<u>2,152,168</u>	<u>1,972,081</u>
Investment income		
Bank Interest	11,935	5,006
Total income	<u>2,370,660</u>	<u>2,054,393</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 January 2025

	2025 £	2024 £
Expenditure on charitable activities		
Community costs		
Activities undertaken directly		
Direct charitable activity 1 - wages/salaries	1,074,271	891,609
Direct charitable activity 1 - employer's NIC	80,194	68,028
Direct charitable activity 1 - pension costs	24,104	19,339
Agency fees (night care)	67,958	63,353
Direct charitable activity 1 - depreciation	102,726	101,480
Employment costs	5,037	6,243
Open day expenses	1,860	-
Medical Expenses	4,674	5,564
Community expenses	129,986	144,341
Co-worker old age fund	35,000	50,000
Telephone & internet	20,220	20,016
Motor & travel	44,053	43,042
Legal & professional fees	42,615	57,342
Printing, stationery & postage	4,760	4,777
Professional memberships and subscriptions	3,321	6,971
Rental charge made to CCTNI	20,990	21,000
Social fund	60,323	61,460
Insurance	64,611	59,689
Light & heat	147,018	128,726
Household expenses	32,594	37,139
Training and education	5,888	9,457
Food	109,197	99,303
Repairs & renewals	59,549	68,279
Bank fees	4,010	1,656
Water & rates	4,363	2,244
Mgmt. Accounts/Payroll fees	2,100	3,660
PR expenses	1,563	2,173
Cultural	9,576	8,998
Sundry expenses	733	1,040
40th Anniversary Expenses	11,449	-
Foreign Exchange	366	-
Expense payments (Reimbursed by Social Fund)	47,043	-
	<hr/>	<hr/>
Carried forward	2,222,152	1,986,929

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 January 2025

	2025 £	2024 £
Brought forward	2,222,152	1,986,929
	<u>2,222,152</u>	<u>1,986,929</u>
Farm		
<i>Activities undertaken directly</i>		
Direct charitable activity 2 - opening stock	56,009	38,959
Direct charitable activity 2 - purchases	55,327	43,366
Direct charitable activity 2 - closing stock	(44,656)	(56,009)
	<u>66,680</u>	<u>26,316</u>
Estate & garden		
<i>Activities undertaken directly</i>		
Direct charitable activity 3 - purchases	3,350	6,081
	<u>3,350</u>	<u>6,081</u>
Bakery		
<i>Activities undertaken directly</i>		
Direct charitable activity 4 - opening stock	574	1,314
Direct charitable activity 4 - purchases	5,679	6,895
Direct charitable activity 4 - closing stock	(1,499)	(574)
	<u>4,754</u>	<u>7,635</u>
Weavery		
<i>Activities undertaken directly</i>		
Direct charitable activity 5 - opening stock	9,826	9,880
Direct charitable activity 5 - purchases	191	1,486
Direct charitable activity 5 - closing stock	(8,944)	(9,826)
	<u>1,073</u>	<u>1,540</u>
Woodwork		
<i>Activities undertaken directly</i>		
Direct charitable activity 6 - opening stock	3,627	3,627
Direct charitable activity 6 - purchases	872	346
Direct charitable activity 6 - closing stock	(4,102)	(3,627)
	<u>397</u>	<u>346</u>
Pottery/ceramics		
<i>Activities undertaken directly</i>		
Direct charitable activity 8 - opening stock	3,083	2,976
Direct charitable activity 8 - purchases	(44)	632
Direct charitable activity 8 - closing stock	(2,267)	(3,083)
	<u>772</u>	<u>525</u>
Governance costs		
Governance costs - audit fees	4,853	4,817
	<u>4,853</u>	<u>4,817</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 January 2025

	2025 £	2024 £
Expenditure on charitable activities	<u>2,304,031</u>	<u>2,034,189</u>