

Company Registration Number: NI007481  
Charity Number: NIC101927

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 January 2024**



DNTCA Limited  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH

**Camphill Community Glenraig**  
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**CONTENTS**

	<b>Page</b>
Trustees' and Other Information	3
Trustees' Annual Report	4 - 14
Statement of Trustees' Responsibilities	15
Independent Auditor's Report	16 - 18
Statement of Financial Activities	19
Balance Sheet	20
Statement of Cash Flows	21
Notes to the Financial Statements	22 - 30

**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Mr Oscar Donnelly Mr Robert Lockhart Ms Ekaterina Lopez Mr Gerald Patrick McCann Mrs Rosalind McSparron Dr Elizabeth Mitchell Mrs Sarah Kathleen O'Brien Mrs Frances Shannon Ms Koulla Yiasouma (Appointed 31 May 2023) Mr John Frederick Young
<b>Company Secretary</b>	Mrs Rosalind McSparron
<b>Charity Number in Northern Ireland</b>	NIC101927
<b>Company Registration Number</b>	NI007481
<b>Registered Office and Principal Address</b>	4 Seahill Road Holywood BT18 0DB Northern Ireland
<b>Auditors</b>	DNTCA Limited Chartered Accountants and Statutory Auditor Ormeau House 91-97 Ormeau Road Belfast BT7 1SH
<b>Principal Bankers</b>	Bank of Ireland Belfast BT2 7FW Northern Ireland
<b>Solicitors</b>	Cleaver Fulton Rankin 50 Bedford Street Belfast BT2 7FW Northern Ireland

**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 January 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Camphill Community Glencraig present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 January 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

**Financial Results**

At the end of the financial year the charity has assets of £4,083,149 (2023 - £3,402,394) and liabilities of £1,888,875 (2023 - £1,390,557). The net assets of the charity have increased by £182,437.

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Oscar Donnelly  
Mr Robert Lockhart  
Ms Ekaterina Lopez  
Mr Gerald Patrick McCann  
Mrs Rosalind McSparron  
Dr Elizabeth Mitchell  
Mrs Sarah Kathleen O'Brien  
Mrs Frances Shannon  
Ms Koulla Yiasouma (Appointed 31 May 2023)  
Mr John Frederick Young

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Mrs Rosalind McSparron

**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Camphill Community Glencraig subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

**1. Objectives and Activities**

Glencraig's trustees are pleased to present a year-end report which covers the period from February 2023 to January 2024, the 69<sup>th</sup> year since the establishment of Camphill Community Glencraig, which opened in 1954 as part of a worldwide network of Camphill Communities.



On 21<sup>st</sup> April 2024, we will celebrate the Glencraig but in Ireland, as it was from communities were "planted".

70<sup>th</sup> anniversary of Camphill, not just at Glencraig that many other Camphill

In Camphill communities, children, young people and adults with developmental difficulties have historically lived together with co-workers (volunteers) and their families to create an intentional community. Whilst fewer co-workers are choosing to live this way and more have transferred to being employed, Glencraig continues to be a community which encompasses education, vocational care, and support for individuals with learning difficulties, many of them significant.

Camphill Community Glencraig's objectives, as set out in the Articles of Association, are, ' 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 Koenig, particularly (without limitation) by the establishment and maintenance of intentional communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or types of social and educational community, in which beneficiaries live and work and to which they otherwise resort, in community with persons providing support known as co-workers.'

The three essentials of a Camphill Community as articulated by Karl Koenig include recognizing the wholeness of each individual, striving towards personal inner development and bringing equality, freedom and fellowship into our communities.

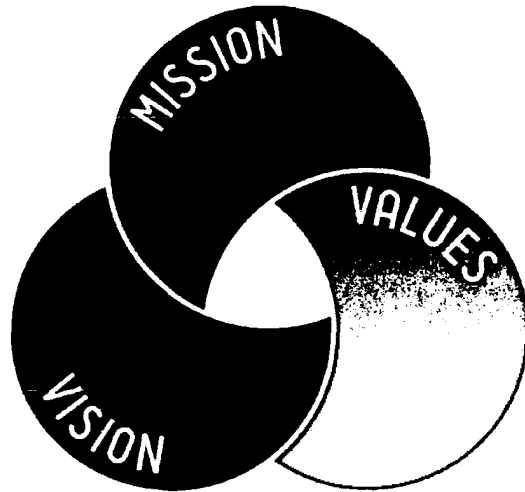
**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

**2. Vision, Mission, Values**

Camphill Community Glenraig is a person-centred therapeutic community where children and adults with learning disabilities can live a meaningful life and develop to their full potential through a holistic creative approach. We offer choice and purpose within a sustainable nurturing environment whilst working in close partnership with families and key stakeholders in Northern Ireland.

**Our Values**

- P ositivity
- O pportunity
- T ransparency
- E quality
- N ature
- T herapeutic
- I nclusivity
- A ccountability
- L ife-Long Learning



**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

### 3. Summary

Camphill Community Glenraig provides services to both adults and children from all 5 Health Trusts in Northern Ireland and the Education Authority. We also have 5 adult residents from 3 Community Health Organisations in the Republic of Ireland.

Strategic and operational meetings with key stakeholders including the 5 Health Trusts in Northern Ireland, the newly formed SPPG (Dept of Health Strategy Planning & Performance Group), the Education Authority and the Health Service Executive in the Republic of Ireland and RQIA continued during the year.

Whilst meeting statutory regulatory standards and offering high quality care to children and adults with learning difficulties and complex needs, Glenraig, like other Camphill communities, continues to face a significant range of challenges and risks, including those arising from striving to maintain an intentional community. These challenges include the decline in the number of long-term co-workers who are actively at work in the community (currently 6 plus 6 children) and choose a life-sharing/ community vocation and the implications of Brexit, which continues to cause uncertainty and affect the recruitment of volunteers from continental Europe, where many co-workers have traditionally come from. In addition, we have a number of co-workers (currently 10) who have reduced their direct involvement in work and care, but still participate in community activities in a meaningful and important way.

In April 2023, the European Grant Scheme (European Solidarity Corps) came to an end, but Glenraig was able to recruit 24 volunteers for between five and twelve months, from a range of nationalities including 11 from Europe, 8 from Africa, 3 from South America and 2 from Asia. Glenraig's trustees remain very keen to retain the spirit and ethos of 'Camphill', which has made such a valuable contribution to the provision of care for its residents and other attendees, and develop a blended model that accommodates the increasing number of employed staff (currently 365, previously 310) as well as our long-term and short-term co-workers bringing the total of people directly involved in the Glenraig Community to well over 400 (including those in our care).



Despite the effects of the Covid pandemic, our senior management team continued working on a revised strategic focus for 2022-2025 which is;

- Putting Our Beneficiaries First
- Human Resources: Staffing & Volunteering
- Financial Resources: Sustainability
- Unique Glenraig Distinctiveness & Camphill Approach
- Environmental Resources: Facilities & Estate Maintenance
- Partner & Statutory Relationships: Significant strategic progress towards the achievement of these priorities in the period included;
- Ongoing support for over 60 adults and 20 children and their families
- Our Adult Day Care Centre reached its full capacity of 28 Adults.
- The School reached its capacity of 17 and so we recruited a 4<sup>th</sup> teacher and conducted a strategic review.
- Our Children's Residential home remained at capacity with the re-appointment of a registered manager.
- A recruitment strategy which included Tier 2 visa applicants brought Adult Residential toward full employment and



**Camphill Community Glenraig**  
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**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

a significant decrease on the use of agency staff.

- A new HR IT system was introduced.
- Team building activity days were facilitated at Lorne House
- A Joint Negotiating and Consultative Committee was set up in agreement with the union Unison.
- There has been an on-going focus on Positive Behaviour Support
- The roll out of our "Discovering Camphill" induction initiative continued
- An in-house Glenraig Community Circus was set up to support residents.
- A strategic working group was launched.
- The first steps have been taken to create a community initiative group
- There has been significant development of the site and properties including the redevelopment of the Weavery and Store buildings.
- Work has been – and continues to be - done to shape policy in Health & Social Care in partnership with ARC NI regarding supporting people with learning difficulties and complex special needs and in Education which included the visit of Dr Mark Browne, Permanent Secretary of the Department of Education

#### 4. A note about Covid 19

Covid was a catalyst for many changes during 2020-2023.

The fourth year of Covid (March 2023-February 2024) required on-going daily reporting to the RQIA, but outbreaks were few and managed within normal sickness.

Activities such as home visiting from parents along with travel and holidays returned to normal and the booster program was again rolled out to residents during the year.

#### 5. Children's and Adult Services

##### AQA Assessment Achievements (Assessment & Qualification Alliance)

One of the quality assurance measurement tools we use is the AQA assessment and yet again there were very significant achievements across the community by adults and children. These received very positive feedback from the UAS assessment report.

##### AQA Certificates Achieved 2023

- Glenraig School – 119 (previously 81)
- Adult Day Care – 138 (previously 126)
- Adults Residential/Day Ops – 97 (previously 93)
- Total Certificates Achieved Glenraig – 354 (previously 300)
- Total Entrants achieving at least 1 Certificate- 66 (previously 50)



The 354 certificates achieved by 66 people covered 143 different topics and bear witness to an outstanding achievement by the residents and day attenders concerned as well as by the staff and co-workers who supported them.

**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

**Therapies**

A range of therapeutic activities (Eurythmy, Circus skills, dance, farm, garden, craft, market garden, fruit production) was provided regularly over the course of the year along with a range of external outings. A wide range of activities and events was also offered to volunteers and staff.

**Farm, Market Garden, Store, and the Environment**

Residents, staff and co-workers continued to produce a wide variety of fruit (from which they made apple juice!) and vegetables and to look after the livestock, providing residents and day placement attendees with valuable therapeutic opportunities. The ordering and storage of certain items was centralised during Covid with a view to developing this work, so during 2023 work began to renovate the store to increase its capacity and effectiveness. The Farm and Garden were inspected by the Irish Organic Association and the Farm by the Farm Quality Assurance Scheme during the year.

**Community Cultural Events**

In addition to meeting the care needs of residents and all who attend services, co-workers in Glencraig have been able to organise a vibrant cultural programme, with regular weekly and monthly activities, including music, singing, the Offering Service, and the Act of Consecration of Man (conducted by members of the Christian Community).

1<sup>st</sup> February is St Bridget's Day, and this was celebrated within the community, where Celtic crosses were made from reeds and seasonal songs were sung. On the following day earth candles were lit and the Community gathered at Ciaran Coleman lawn to commemorate Candlemas Day. On Shrove Tuesday, a costume party for Carnival or Pancake Day also took place.

The key events celebrated included Easter (April), Ascension & Whitsun (May), St John's Day (June), Michaelmas (September), All Saints & All Souls' Day and Saint Martin's Day (November). The Advent Garden (on the first Sunday of Advent) event also took place at the end of November with bellringing on each Sunday leading to Christmas. In 2023 we were able to gather again for our traditional performance of the Christmas Shepherd's play and the Community play on Christmas Eve. The Three Kings play was also celebrated in January 2024 as well as a New Years days event reading the Foundation Stone Meditation to commemorate the centenary of the Christmas Foundation Meeting of the Anthroposophical Society from the 24th of December 1923 to the 1st of January 1924.

Several music activities took place along with a range of circus skills workshops and performances by the Glencraig Bell Ringers following the refurbishment of the hand bells and the chapel bell.

A very colourful edition of the 'We are Glencraig' magazine was produced and circulated, providing reports on a number of these community activities and a great deal else.

An important contribution to the life of Glencraig is made by our short-term co-workers, mainly young people from outside Northern Ireland who come for up to a year to live and work in the community.

Stepped-back or retired co-workers (of whom there are 10) continue to make a very significant and vital contribution to the cultural life and work at Glencraig. The four Camphill communities in Northern Ireland, along with CCTNI, form the Northern Neighbourhood group which meets six times a year to discuss areas of mutual interest across the Camphill communities.



**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

## **6. Children's Services**

### **Glencraig Special School**

Glencraig provides an independent school for our Children's Home residents and day pupils up to the age of 19, almost all of them referred by the Education Authority. The school faced challenges in recent years due to falling numbers, but the move from temporary facilities to Comgall House in 2019 provided an enhanced focus and a renewed determination to rebuild the school.

At the start of the school year 2023-2024 the number of pupils stood at 17 and by the start of 2024 we had a waiting list of a further 3 pupils. This meant that we recruited a fourth teacher and an activities teacher, and we are also looking at how we can create additional accommodation. The school is supported by 35 staff.

### **Craigmichael Children's Home**

Craigmichael was registered as a Children's Home with RQIA in July 2020. The service is registered for 3 children; supported by 27 staff. An unannounced inspection by the RQIA took place on the 31 July 2023.

## **7. Adult Services**

Development work continues and the emphasis in 2024 will be on the following main themes:

### **Putting Our Beneficiaries First**

- Communicating the Camphill Approach
- Positive Behaviour Support (PBS)
- Therapies / Activities
- Audits and Governance
- AQA awards

### **Human Resources: Staffing & Volunteering**

- Recruitment
- HR System Roll out
- Induction of new staff
- Staff Wellbeing
- Supervision & Appraisals

### **Financial Sustainability**

### **Health & Safety**

- Fire Risk Assessments
- Policies & Procedures

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

### **Residential**

Camphill Community Glenraig includes a registered care home which during 2023 was registered for 55 adults across 13 houses designed for individuals with learning disabilities and/or autism. In 11 of these houses care is provided by employed staff and 1 is run as life sharing houses with co-workers.

2 new residents joined Glenraig during the year and, very sadly, a much-loved resident, Rebecca Ferran, who had been with us for over 50 years, passed away in June 2023.

At the end of January 2024, there were 47 Adults living in 12 residential houses.

RQIA carried out unannounced Care Inspections on 10<sup>th</sup> & 11<sup>th</sup> January 2024. It was a very positive inspection and improvement actions were agreed and responded to.

The adult residential service is supported by 249 staff.

### **Day Services**

Day Services incorporates a Day Care registered service and Day Opportunities.

The Day Care service continued to provide for a total of 28 attendees and Day opportunities for a further 24. The services offer several learning workshops for residents and day attenders including pottery, baking, cooking, painting and drawing, sports activities, outdoor walks and visits.

Residents and day attenders can also attend a range of day opportunity workshops, which include activities such as our garden and outdoor estates group, craft workshop, farm, circus school, launderette, food processing, swimming & horse riding.

In total 53 attendees, (40 residents and 13-day attendees) attended day services and they are supported by 52 staff.

RQIA carried out unannounced Care Inspections on 5 September 2023 with no quality improvement actions identified.

## **8. General Activities and Support Services**

### **Training**

Over the past 12 months the organisation has continued to invest in training for staff with a particular focus on introducing training which complements the Camphill approach.

Over the course of 2023/24 a group of 15 staff completed the BILD Level 3 Coaches Programme, to qualify them as PBS Practitioners/ Coaches bringing our total to over 30. This will further build the capacity of our managers to implement the theoretical practices and tools of PBS within their own teams.

### **Facilities**

The Glenraig site, with its extensive land and buildings, is set at the shoreline of Belfast Lough and provides a tranquil, largely wooded, environment in which its residents can flourish.

The management of these facilities is not without challenges, particularly when it comes to ensuring that the buildings and land are properly maintained. There are two property owners, Camphill Community Trust NI and Craigowen Housing Association. Glenraig also owns some facilities.

The following work was completed over the year:

- the issue of the derelict Ciaran Coleman building was again escalated with CHA and CCTNI and a resolution agreed whereby the lease from CHA was surrendered and transferred back to CCTNI.
- the Day Care Centre was further enhanced.
- Fire Risk assessment exercises were completed with follow-up action being taken.
- Flooding of the brook in November 2023 caused significant damage to Craigmichael, Amairgin school and the children's play park and various paths near the chapel.

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

Inspections were carried out by Ards & North Down Borough Council for Environmental Health and Food Hygiene.

The Chair, trustees and staff have engaged on a regular basis with both landlords and a JMA (Joint Maintenance Agreement) with CHA is now in place. A service quality and rent review took place during 2023.

A maintenance agreement with CCTNI is in place, Glenraig responsibility for reactive and statutory maintenance.

**Engagement with other Camphill Communities and Partners**

Camphill Community Glenraig is part of the worldwide Camphill movement. In Northern Ireland that comprises 3 other active communities and 4 infrastructure organisations - Camphill Community Trust NI, Craigowen Housing Association, Camphill Social Fund NI and the Association of Camphill Communities. While these are all stand-alone organisations, they have a shared ethos, common aspirations and similar governing documents and objectives and they continue to meet, often using online technology.

There are also other groups which exist to share and disseminate information on matters of mutual interest, such as the Northern Neighbourhood Group and ACESTA (Association for Care, Education and Social Therapy out of Anthroposophy). Again, their meetings, though less frequent, took place online.

In 2023, Camphill Community Glenraig continued to engage with Craigowen Housing Association, Camphill Social Fund and Camphill Community Trust NI in efforts to improve the effectiveness of the relationship between these organisations. Camphill Communities are considering the proposals emanating for the outcome of a strategic review of CCTNI. Sectoral work and networking activities took place during the year, particularly through ARC and C03 memberships.

**9. Financial Review**

Camphill Community Glenraig's financial position remained challenging during the year with a small surplus being declared. An increase in the national living wage, rising costs, inflation and increased staff costs were significant and, together with the unpredictability of funding for our services added to sectoral concerns and challenges, including for Glenraig. These factors have affected our corporate risk. (The trustees at Glenraig are responsible for the governance of risk management and continue to monitor items identified in the corporate risk register).

Discussions with the Department of Health continued with a view to securing a review of legacy funding which has restricted the development of services and requests have also been addressed to the Department of Education to deal with funding levels and referrals.

Glenraig received a gift of £40,000 during 2023 from the ARN Foundation towards the work of the Adult Day Care Centre and individual donations, for which we are very grateful, were made by families connected to Glenraig. Work has continued on strategic fundraising with the support of a fund raiser.

Significant efforts continue to ensure that effective financial control is in place through a comprehensive system of budget monitoring and control. Full monthly management accounts are prepared and submitted to the Finance and Resources Committee and actions are identified to ensure that financial stability is maintained.

**Financial Reserves**

In line with the recommendation of the Charity Commission, Camphill Community Glenraig is required to adopt a financial reserve policy to mitigate potential risks to the financial sustainability of the Charity.

The trustees recognise that there is a balance to be achieved between delivering our charitable objectives and managing the actual and potential risks of failing to meet our liabilities when they are due. As a result, we plan to hold a level of unrestricted financial reserves to mitigate these risks. The risks include:

- Loss of a source of funding.
- Funding delays.
- Costs associated with unforeseen termination of a service or services.

It is the policy of the charity that unrestricted reserves, excluding investment in fixed assets, should be at a level that in the event of a significant drop in funding, we will be able to sustain the charity's current activities while any

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

necessary restructuring is agreed.

The trustees consider that an unrestricted financial reserve of three months payroll and support costs plus potential redundancy costs should be targeted. At present our unrestricted reserves fall below that target. The trustees will continue to look for additional ways to build up unrestricted funds to manage this risk and ensure the Charity's sustainability.

#### **10. Structure, Governance and Management**

Camphill Community Glenraig is a charity registered with the Charity Commission for Northern Ireland and is a company limited by guarantee.

The charity is governed by a board of trustees, which can include up to two co-workers. With the reduction in the number of available co-workers, the trustees agreed to add up to two non-executive members to be in attendance at the meetings of the management council, finding them from men and women who had previously been co-workers, but were now employed as members of staff in Glenraig. During the year one ex-coworker was in attendance at management council and one co-worker served as a trustee.

The trustees are responsible for making strategic decisions and approving policy developments and procedures for the community. Operational management on a day-to-day basis is carried out by the CEO, who attends all committee meetings and reports to the scheduled meetings of the management council.

The board is supported in its governance by three sub-committees. The Finance and Resources Committee meets monthly and is chaired by our Honorary Treasurer, Kate O'Brien. Dr Elizabeth Mitchell, another trustee, chairs the Care & Safety Governance Committee and Frances Shannon took on the chair of the Children's Services Committee. The Management council is chaired by John Young. All three of these committee's report to the management council at its meetings, which are generally held monthly except in July and August.

All charities, no matter what their size or income, are expected to report serious incidents to the Charities Commission and also an Annual Monitoring Return. No Serious incidents required reporting during 2023/24.

Annual Adult Safeguarding Positioning Reports were produced by Adult Residential and Adult Day Care services for the period between April 2022 - March 2023 and a further report will be prepared for the period between April 2023 and March 2024. The school also prepared an annual review and evaluation of Safeguarding and Child Protection for the Education and Training Inspectorate. The charity submitted an annual Monitoring report to the Equalities Commission.

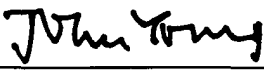
**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 January 2024

**The Auditors**

The auditors, DNTCA Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 3 JULY 24 and signed on its behalf by:

  
\_\_\_\_\_  
Mrs Sarah Kathleen O'Brien  
Trustee

  
\_\_\_\_\_  
Mr John Frederick Young  
Trustee

## Camphill Community Glencraig

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 January 2024

The trustees, who are also directors of Camphill Community Glencraig for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

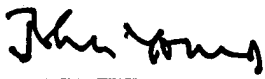
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 3 July 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Mrs Sarah Kathleen O'Brien  
Trustee

  
\_\_\_\_\_  
Mr John Frederick Young  
Trustee

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Camphill Community Glenraig**

(A company limited by guarantee, not having a share capital)

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Camphill Community Glenraig ('the charity') for the financial year ended 31 January 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with 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 the date 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.

#### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter 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 Strategic Report and the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Camphill Community Glencraig**

(A company limited by guarantee, not having a share capital)

### **Matters on which we are required to report by exception**

In the light of our 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' Annual Report.

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

- adequate accounting records have not been kept; 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

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Camphill Community Glencraig

(A company limited by guarantee, not having a share capital)

- Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Further information regarding the scope of our responsibilities as auditor

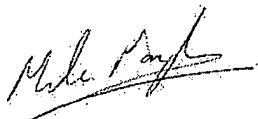
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.

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.

### The purpose of our audit work and to whom we owe our responsibilities

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.



**Mr Mike Nangle (Senior Statutory Auditor)**  
**for and on behalf of**  
**DNTCA LIMITED**  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH

.....3 July 2024.....

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 January 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>							
Donations and legacies	5.1	324,377	80,000	404,377	113,993	-	113,993
Charitable activities							
■ Grants from governments and other funders	5.2	13,786,499	-	13,786,499	11,719,767	-	11,719,767
Other income	5.3	51,671	-	51,671	46,837	-	46,837
<b>Total income</b>		<b>14,162,547</b>	<b>80,000</b>	<b>14,242,547</b>	<b>11,880,597</b>	<b>-</b>	<b>11,880,597</b>
<b>Expenditure</b>							
Charitable activities	6.1	13,944,477	115,633	14,060,110	11,839,199	42,935	11,882,134
<b>Net income/(expenditure)</b>		<b>218,070</b>	<b>(35,633)</b>	<b>182,437</b>	<b>41,398</b>	<b>(42,935)</b>	<b>(1,537)</b>
Transfers between funds		(13,432)	13,432	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>204,638</b>	<b>(22,201)</b>	<b>182,437</b>	<b>41,398</b>	<b>(42,935)</b>	<b>(1,537)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	1,496,624	515,213	2,011,837	1,455,226	558,148	2,013,374
<b>Total funds at the end of the year</b>		<b>1,701,262</b>	<b>493,012</b>	<b>2,194,274</b>	<b>1,496,624</b>	<b>515,213</b>	<b>2,011,837</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

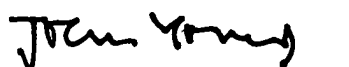
**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
Company Number: NI007481  
**BALANCE SHEET**  
as at 31 January 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	10	700,649	770,403
<b>Current Assets</b>			
Stocks	11	56,907	49,556
Debtors	12	656,005	298,482
Cash at bank and in hand	13	2,132,624	1,755,333
Client bank balances		536,964	528,620
		<u>3,382,500</u>	<u>2,631,991</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(1,888,875)</u>	<u>(1,390,557)</u>
<b>Net Current Assets</b>		<u>1,493,625</u>	<u>1,241,434</u>
<b>Total Assets less Current Liabilities</b>		<u>2,194,274</u>	<u>2,011,837</u>
<b>Funds</b>			
Restricted trust funds		493,012	515,213
General fund (unrestricted)		1,701,262	1,496,624
<b>Total funds</b>	17	<u>2,194,274</u>	<u>2,011,837</u>

These financial statements have been prepared in accordance with the special provisions relating to medium-sized companies in section 445(3) of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 3 July 2024 and signed on its behalf by

  
Mrs Sarah Kathleen O'Brien  
Trustee

  
Mr John Frederick Young  
Trustee

**Camphill Community Glencraig**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 January 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net movement in funds		182,437	(1,536)
Adjustments for:			
Depreciation		118,215	105,260
		<u>300,652</u>	<u>103,724</u>
Movements in working capital:			
Movement in stocks		(7,351)	1,990
Movement in debtors		(357,523)	1,453
Movement in creditors		498,318	(130,965)
		<u>434,096</u>	<u>(23,798)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(48,461)	(53,088)
		<u>385,635</u>	<u>(76,886)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>2,283,953</b>	<b>2,360,839</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>2,283,953</b>	<b>2,283,953</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b><u>2,669,588</u></b>	<b><u>2,283,953</u></b>

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 January 2024

**1. GENERAL INFORMATION**

Camphill Community Glenraig is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 4 Seahill Road, Holywood, BT18 0DB, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

**Statement of compliance**

The financial statements of the charity for the financial year ended 31 January 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

**Fund accounting**

The following are the categories of funds maintained:

**Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

**Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

**Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

**Camphill Community Glenraig**  
 (A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the financial year ended 31 January 2024

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Plant and machinery	- 10% Straight line
Fixtures, fittings and equipment	- 33% Straight line
Motor vehicles	- 50% Straight line
Biomass boiler	- 6% Straight line

**Inventories**

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise consumables.

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 January 2024

**Taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

**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.

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.

**Government grants**

Government grants are recognised in the income statement under the accrual model in accordance with FRS 102.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income statement. Grants towards general activities of the entity over a specific period are recognised in the income statement over that period.

**3. GOING CONCERN**

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

**4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES**

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 circumstances.

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 January 2024

<b>5. INCOME</b>					
<b>5.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Donations and legacies	60,273	-	60,273	26,901	
Grants receivable	264,104	80,000	344,104	87,092	
	<u>324,377</u>	<u>80,000</u>	<u>404,377</u>	<u>113,993</u>	
<b>5.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Grants from governments and other co-funders:</b>					
Special needs management	475,637	-	475,637	116,536	
Adult fees	10,045,905	-	10,045,905	8,964,402	
Children fees	3,161,721	-	3,161,721	2,366,850	
Other charitable income	23,925	-	23,925	111,682	
Workshop income	61,452	-	61,452	146,554	
Farm income	17,859	-	17,859	13,743	
	<u>13,786,499</u>	<u>-</u>	<u>13,786,499</u>	<u>11,719,767</u>	
<b>5.3 OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Contribution towards community costs - retirees	30,933	-	30,933	27,709	
Housing benefits	20,738	-	20,738	19,128	
	<u>51,671</u>	<u>-</u>	<u>51,671</u>	<u>46,837</u>	
<b>6. EXPENDITURE</b>					
<b>6.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Expenditure on charitable activities	14,054,710	-	14,054,710	11,876,734	
Governance Costs	-	5,400	5,400	5,400	
	<u>14,054,710</u>	<u>5,400</u>	<u>14,060,110</u>	<u>11,882,134</u>	
<b>7. ANALYSIS OF SUPPORT COSTS</b>			<b>2024</b>	<b>2023</b>	
			<b>£</b>	<b>£</b>	
Governance			5,400	5,400	
<b>8. NET INCOME</b>			<b>2024</b>	<b>2023</b>	
			<b>£</b>	<b>£</b>	
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets			118,215	105,260	
Auditor's remuneration: - audit services			5,400	5,400	

**Camphill Community Glenraig**  
 (A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the financial year ended 31 January 2024

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows;

	<b>2024</b>	2023
	<b>Number</b>	Number
Employees	<b>377</b>	328
	<u>          </u>	<u>          </u>
The staff costs comprise:	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	<b>8,473,932</b>	6,835,026
Social security costs	<b>769,207</b>	634,612
Pension costs	<b>137,653</b>	147,331
	<u>          </u>	<u>          </u>
	<b>9,380,792</b>	7,616,969
	<u>          </u>	<u>          </u>

One employee had benefits in excess of £60,000 being paid within the range of £60,000 and £80,000. (2023: 1)

**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 January 2024

**10. TANGIBLE FIXED ASSETS**

	Land and buildings freehold £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Biomass boiler £	Total £
<b>Cost</b>						
At 1 February 2023	1,228,414	356,638	245,560	131,015	695,981	2,657,608
Additions	-	13,560	19,501	15,400	-	48,461
<b>At 31 January 2024</b>	<b>1,228,414</b>	<b>370,198</b>	<b>265,061</b>	<b>146,415</b>	<b>695,981</b>	<b>2,706,069</b>
<b>Depreciation</b>						
At 1 February 2023	699,769	356,539	233,077	112,229	485,591	1,887,205
Charge for the financial year	35,633	4,520	11,621	26,485	39,956	118,215
<b>At 31 January 2024</b>	<b>735,402</b>	<b>361,059</b>	<b>244,698</b>	<b>138,714</b>	<b>525,547</b>	<b>2,005,420</b>
<b>Net book value</b>						
At 31 January 2024	<b>493,012</b>	<b>9,139</b>	<b>20,363</b>	<b>7,701</b>	<b>170,434</b>	<b>700,649</b>
At 31 January 2023	<b>528,645</b>	<b>99</b>	<b>12,483</b>	<b>18,786</b>	<b>210,390</b>	<b>770,403</b>

**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 January 2024

<b>11. STOCKS</b>	<b>2024</b>	<b>2023</b>
	£	£
Finished goods and goods for resale	<u>56,907</u>	<u>49,556</u>
<b>12. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	£	£
Other debtors	553,873	264,629
Prepayments and accrued income	<u>102,132</u>	<u>33,853</u>
	<u>656,005</u>	<u>298,482</u>
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2024</b>	<b>2023</b>
	£	£
Cash and bank balances	2,132,624	1,755,333
Client monies	<u>536,964</u>	<u>528,620</u>
	<u>2,669,588</u>	<u>2,283,953</u>
<b>14. CREDITORS</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>	£	£
Trade creditors	300,990	242,173
Taxation and social security costs (Note 15)	268,528	209,269
Other creditors	536,964	528,620
Accruals and deferred income	<u>782,393</u>	<u>410,495</u>
	<u>1,888,875</u>	<u>1,390,557</u>
<b>15. TAXATION AND SOCIAL SECURITY</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>Creditors:</b>		
<b>PAYE / NI</b>	<u>268,528</u>	<u>209,269</u>

**Camphill Community Glencraig**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 January 2024

**16. RESERVES**

	General Funds	Restricted Funds	Total
	£	£	£
At the beginning of the year	1,496,623	515,213	2,011,837
(Deficit)/Surplus for the financial year	218,070	(35,633)	182,437
Transfer between funds	(13,432)	13,432	-
At the end of the year	<u>1,496,623</u>	<u>515,213</u>	<u>2,194,274</u>

**17. FUNDS****17.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 February 2022	1,455,226	558,148	2,013,374
Movement during the financial year	41,398	(42,935)	(1,537)
At 31 January 2023	1,496,624	515,213	2,011,837
Movement during the financial year	204,638	(22,201)	182,437
At 31 January 2024	<u>1,701,262</u>	<u>493,012</u>	<u>2,194,274</u>

**17.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 February 2023	Income	Expenditure	Transfers between funds	Balance 31 January 2024
	£	£	£	£	£
<b>Restricted funds</b>					
Day Care Centre	515,213	-	35,633	13,432	493,012
CCT(NI) Weavery Project	-	80,000	80,000	-	-
	<u>515,213</u>	<u>80,000</u>	<u>115,633</u>	<u>13,432</u>	<u>493,012</u>
<b>Unrestricted funds</b>					
Unrestricted General	1,496,624	14,162,547	13,944,477	(13,432)	1,701,262
<b>Total funds</b>	<u>2,011,837</u>	<u>14,242,547</u>	<u>14,060,110</u>	<u>-</u>	<u>2,194,274</u>

**17.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	493,012	536,964	(536,964)	493,012
Unrestricted general funds	207,637	2,845,536	(1,351,911)	1,701,262
	<u>700,649</u>	<u>3,382,500</u>	<u>(1,888,875)</u>	<u>2,194,274</u>

**Camphill Community Glenraig**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 January 2024

**18. STATUS**

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £5.

**19. TRUSTEES' REMUNERATION**

One member of the Board of Trustees is a co-worker who lives and works within the community. All co-workers, whether they are members of the Board of Trustees or not, are provided with living accommodation and daily essentials by Camphill Community Glenraig. The total amount of expenses reimbursed or paid directly to third parties is £9,000 (2023 - £9,000).

**20. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.