

Company Registration Number: NI007481
Charity Number: NIC101927

Camphill Community Glencraig
(A company limited by guarantee, not having a share capital)
Annual Report and Audited Financial Statements
for the financial period ended 31 March 2025

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

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

CONTENTS

	Page
Trustees' and Other Information	3
Trustees' Annual Report	4 - 12
Statement of Trustees' Responsibilities	13
Independent Auditor's Report	14 - 16
Statement of Financial Activities	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20 - 27

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

Trustees	Mr Oscar Donnelly Mr Robert Lockhart Ms Ekaterina Lopez Mr Gerard Patrick McCann Mrs Rosalind McSparron Dr Elizabeth Mitchell Mrs Sarah Kathleen O'Brien Mrs Frances Shannon Ms Koulla Yiasouma Mr John Frederick Young (Resigned 17/07/2025)
Company Secretary	Mrs Rosalind McSparron
Charity Number in Northern Ireland	NIC101927
Company Registration Number	NI007481
Registered Office and Principal Address	4 Seahill Road Holywood BT18 0DB Northern Ireland
Auditors	DNTCA Limited Chartered Accountants and Statutory Auditor Ormeau House 91-97 Ormeau Road Belfast BT7 1SH
Principal Bankers	Bank of Ireland Belfast BT1 5JA Northern Ireland
Solicitors	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 period ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial period ended 31 March 2025.

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 period to 31 March 2025.

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 Review

The results for the financial period are set out on page 17 and additional notes are provided showing income and expenditure in greater detail

Financial Results

At the end of the financial period the charity has assets of £4,716,877 (Jan 24 - £4,083,149) and liabilities of £2,186,982 (Jan 24 - £1,888,875). The net assets of the charity have increased by £335,621.

Trustees

The trustees who served throughout the financial period were as follows:

Mr Oscar Donnelly
Mr Robert Lockhart
Ms Ekaterina Lopez
Mr Gerard Patrick McCann
Mrs Rosalind McSparron
Dr Elizabeth Mitchell
Mrs Sarah Kathleen O'Brien
Mrs Frances Shannon
Ms Koulla Yiasouma
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 period 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:

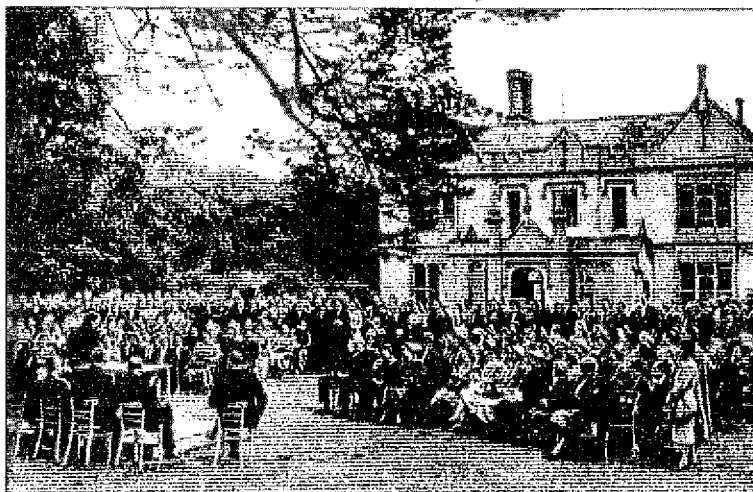
- The Companies Act 2006
- The Charities SORP (FRS 102)

Camphill Community Glenraig
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial period ended 31 March 2025

1. Objectives and Activities

Glenraig's trustees are pleased to present their year-end report which covers the financial period from 1 February, 2024 to 31 March 2025, the 70th year since the establishment of Camphill Community Glenraig, which opened in April 1954 as part of a worldwide network of Camphill Communities founded in Aberdeen in 1939.

Karl König opens Camphill School at Glenraig, near Belfast, 1954



On Sunday April 21st 2024 we celebrated the 70th anniversary of Camphill, not just of Glenraig but of Camphill in Ireland, as it was from Glenraig that many other Camphill communities were "planted". Approximately 400 friends of Camphill from all over Ireland, current and former residents and staff, and families enjoyed a wonderful afternoon of music, food, entertainment and community, and the beautiful sunny weather helped to make the day even more special for everyone.

The event was opened by members of the community playing the Camphill bells, followed by the cutting of a 70th anniversary cake. There were recitals from a talented classical guitar and cajon drum trio - made up of staff who currently work in the community, playing music from South America and Spain. Some current residents, day attendees and staff delighted the crowd with their circus skills performances and the Belfast Community Gospel Choir brought their joyful, energetic and uplifting voices to add to what was an extremely special day of fun, celebration and inclusiveness.

This event was the coming together of individuals, families, communities, and people of different nationalities to celebrate what Camphill is, what Glenraig has been and continues to be, and to give thanks and see people connect. It allowed us to build relationships, form new friendships and have fun!

In Camphill communities, children, young people and adults with developmental difficulties live together with co-workers, other volunteers and staff to create an intentional community. Glenraig continues to be a community which encompasses education, vocational care, and support for individuals with learning difficulties.

2. Vision, Mission, Values

Our Vision

We have a vision of the world where children and adults, irrespective of ability, can live, learn and work together in a caring community, where positive life experiences within a natural and culturally rich environment enable individuals to reach their full potential.

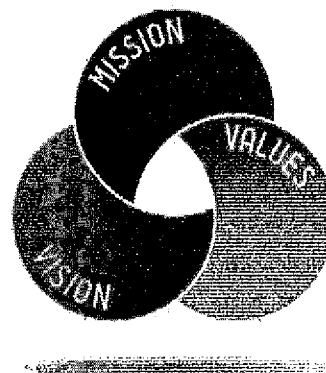
Our Mission

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.

Camphill Community Glenraig
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial period ended 31 March 2025

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's objectives, as set out in the Articles of Association, include, 'to relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner and Dr Karl König.'

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

2. Achievements and Performance

During 2024/25 a team comprising subcommittee chairs and the chair of the management council together with senior staff carried out a review of service options and priorities together with key facility needs. The exercise identified two urgent priorities which were to provide immediate additional accommodation for the school in proximity to the existing school buildings and to provide additional facilities for adults using day services which would support the increase of more adult residential placements.

With our primary focus being the 90+ beneficiaries who use our range of services, the senior management team continued working on the 6 strategic foci set out for the period 2022-2025 namely:

- 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 was made in the achievement of these priorities in the period, including

- Ongoing support for over 60 adults and more than 20 children and their families
- Adult Day Care Centre maintained at its full capacity of 28 adults
- Day Opportunities continued to provide work and activities for 26 adults
- Adult residential increased to 50 residents across 12 houses
- The school, having reached its capacity of 17, carried forward a plan for 5 new classrooms to take the capacity to 20 and worked with the EA to agree a service level agreement
- Our Children's Residential home remained at full capacity of 3 children
- Improved recruitment strategy through the period seeing a significant decrease on the use of agency staff
- The Joint Negotiating and Consultative Committee with the union Unison met throughout the year
- On-going focus on Positive Behaviour Support and the AQA awards scheme
- Successful inspections of our registered services
- Significant training of staff
- A strategic working group reviewed priorities for future facilities and services highlighting the needs within schools, adult day services and adult residential
- A community initiatives group met through the year, where long-term coworkers and management organised and planned the festival celebrations and cultural life of the community

Camphill Community Glenraig

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

TRUSTEES' ANNUAL REPORT

for the financial period ended 31 March 2025

- Facilities development of the site and properties, including the redevelopment of the Ceridwen house, school garden classrooms and planning for the demolition of the derelict Claran Colman
- Strategic and response work was carried out with the property owners in relation to a flood in 2023 and storms in 2024 and early 2025
- Work continued in shaping policy in Social Care in partnership with ARC NI and NICVA regarding supporting people with learning difficulties and complex special needs and on moving the sector towards the Real Living Wage with the Department of Health
- The risk register was reviewed highlighting a number of areas of focus for the year ahead, the business continuity plan was revised and a reputational management plan implemented

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 adult residents from the Republic of Ireland.

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

Like other Camphill's in the UK and Ireland there has been a decline in the number of long-term co-workers who are actively at work in the community (currently 7 plus 6 children) however some individuals who were previously co-workers have chosen to become employed contributing to a steady increase in the number of employed staff (currently 336). In addition, we have a number of co-workers (currently 7) who have reduced their direct involvement in care work but still participate in community activities in a meaningful and important way and live in community. There are 3 employed staff who live on site who were previously co-workers.

Glenraig accommodated 36 international volunteers between April 2024 and March 2025. The volunteers stayed between six and twelve months and are from a range of countries including 19 from Europe, 12 from Africa, 3 from South America and 2 from Asia. The volunteers live together onsite in community and bring additional help and energy to a wide range of activities whilst finding opportunities for personal development.

Glenraig's trustees remain committed to retaining 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 a blended model has been developed which accommodates the increasing number of employed staff 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. The trustees wish to express their thanks, appreciation and recognition to the full team of staff and co-workers who remain committed to Glenraig.

Special Note in Tribute and Recognition of Outstanding Service

We were greatly saddened that on Thursday 9th May 2024, Ascension Day, Andrew Wright (husband of long-term co-worker Valerie) who had been a co-worker for over 30 years, passed away. On the same day, Alan Gillespie, who worked in School, died in an accident after leaving Glenraig. Andrew and Alan are deeply missed.

The community was further saddened that Milly Renolds passed away on St John's Day, 24th June 2025. Milly (husband of Vincent, our volunteer co-ordinator and a former executive co-ordinator) lived and worked as a long-term co-worker for some 42 years at Glenraig and was deeply committed to caring for many residents over those years.

On 17th July 2025, John Young, trustee and chair of the management council sadly passed away. John served tirelessly on behalf of the Camphill Community for the past 10 years, being passionately committed to the community and a fearless advocate for its ethos. John will be missed tremendously by the whole Glenraig community.

4. Children's & 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

Camphill Community Glenraig
 (A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
 for the financial period ended 31 March 2025

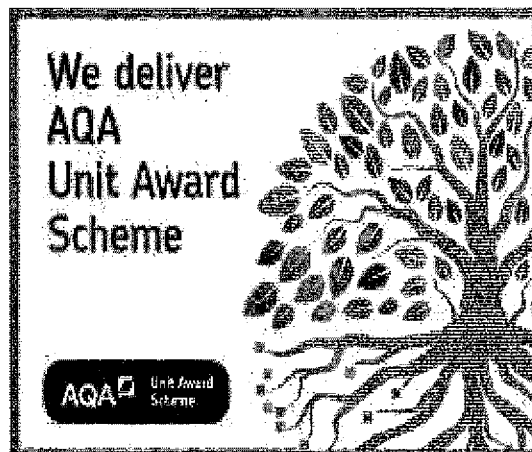
AQA Certificates Achieved 2024

- Total Entrants achieving at least 1 Certificate- 72
- Total Certificates Achieved Glenraig – 348
 Glenraig School – 130
 Adults Services – 218

The 348 certificates achieved by 72 people covered 146 different topics 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.

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, so during 2023 work began to renovate the store to increase its capacity and effectiveness and the building was opened on 17th April 2024 by the McNeill family, who had made a donation to Camphill on the passing of their family member who had lived at various Camphill's. 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 Glenraig 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).

The period of this report covered two St Bridget's Days! which falls on the 1st February in Ireland followed by Candlemas on 2nd February. These were celebrated within the community, where Celtic crosses were made from reeds and seasonal songs were sung with earth candles being lit and the Community gathering on a lawn to commemorate Candlemas Day. On Shrove Tuesday in 2024 and 2025, a costume party for a Carnival also took place commemorating pancake Tuesday and the start of Lent.

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 belling or singing on each Sunday leading to Christmas. In 2024 we were able to gather again for our traditional performance of the Christmas Shepherd's play and the Community gathered on Christmas Eve to celebrate round the tree. The Three Kings play was also celebrated in January 2025 as well as a New Years Day event reading the Foundation Stone Meditation to commemorate the formation of the Anthroposophical Society on the 1st of January 1924.

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

SANT MICHAEL, HEAVENLY HERO

An important contribution to the life of Glenraig 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.

Camphill Community Glenraig

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

TRUSTEES' ANNUAL REPORT

for the financial period ended 31 March 2025

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 Glenraig. 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.

Having celebrated our 70th Year of Glenraig in April last year, we decide to return to our Scottish roots with the first Camphill having been established at Camphill House, just outside Aberdeen, Scotland, in 1940. So, on Saturday 25th January 2025, we celebrated "Burns night" with a community dinner dance which was an opportunity for our residents and staff to get glammed up in their best outfits and have a night of celebration.

5. Children's Services

Camphill School Glenraig

Glenraig provides an independent school for our Children's Home residents and day pupils up to the age of 19 who are all 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.

In February 2024, the school was at full capacity of 17 and by Easter 2024, we had a waiting list of a further 3 pupils. With the demand for school placements being acute the decision was made in June 2024 to purchase 5 timber classrooms for placement in the vicinity of the current school properties to take capacity to 20 students.

Several strategic and operational meetings took place with the EA to explore further partnership working.

The school is supported by 46 staff, alongside Co-workers and volunteers.

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 24 staff. A successful and positive unannounced inspection by the RQIA took place on the 13th June, 2024.

6. Adult Services

Residential

Camphill Community Glenraig includes a registered care home which during 2024/25 was registered for 54 adults across 13 houses designed for individuals with learning disabilities and/or autism. In all houses care is led by employed staff and supported by employed staff and co-workers.

1 new resident joined Glenraig during the year and at the end of March 2025, there were 50 Adults living in the 13 residential houses.

Holidays allowed some to travel beyond the locality and visits were made to and from family homes at Easter, during the summer and at Christmas.

RQIA carried out unannounced Care Inspections on 5th & 6th February 2025. It was a very positive inspection and improvement actions were agreed and responded to.

The adult residential service is supported by 181 staff, alongside Co-workers and volunteers.

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 26 individuals. The services offer several learning workshops for residents and day attenders including 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.

Camphill Community Glenraig

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

TRUSTEES' ANNUAL REPORT

for the financial period ended 31 March 2025

On the 17th April 2024, the refurbished Weavery building was officially opened by Alan Nappin whose charitable foundation has supported Glenraig in recent years. The premises are used for Day Opportunity Craft workshop and staff facilities on the upper level.

In total 54 attendees, (41 residents and 13 day attendees) attended day services and they are supported by 57 staff.

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

7. 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 2024/25 a group of staff completed the BILD Level 3 Coaches Programme, to qualify them as PBS Practitioners/ Coaches. This will further build the capacity of our managers to implement the theoretical practices and tools of PBS within their own teams. Additionally, over 20 managers and team leaders completed an ILM Level 5 in leadership and management.

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 ownership passed back to CCTNI
- 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 and pipe works near the chapel. Remedial works were commenced by Glenraig however CCTNI continue to seek progress on various measures by their insurer.

A significant failure of an electrical distribution box caused a power failure over a four-day period in December 2024. A storm in January 2025 caused the falling of over 20 trees on the site and electrical failure for 12 hours. Glenraig, CHA and CCTNI have commenced a project to seek to address essential utilities that are shared between the three parties on the site.

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

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.

In 2024/25, Camphill Community Glenraig continued to engage with Craigowen Housing Association, Camphill Social Fund, and particularly with Camphill Community Trust NI, in efforts to improve the effectiveness of the relationship between these organisations.

A review of the maintenance agreement with CCTNI was requested by Glenraig with a range of concerns having been raised and requests to demolish the derelict Ciaran Coleman and repairs required due to historical deficiencies in Comgall School.

Camphill Community Glenraig
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial period ended 31 March 2025

There are also other groups which exist to share and disseminate information on matters of mutual interest across the Camphill network, such as the Northern Neighbourhood Group, ACESTA (Association for Care, Education and Social Therapy out of Anthroposophy), the AoCC (Association of Camphill Communities).

Sectoral work and networking activities took place during the year, particularly through ARC and C03 memberships.

8. Financial review

Camphill Community Glenraig's financial position continued to make progress during the period with a small surplus being declared. We changed the year end from 31 January to 31 March in order to align our accounting period with that of our funders which should facilitate financial control and review going forward. The period reported on is therefore 14 months rather than twelve months.

An increase in the national living wage, rising costs, inflation and increased staff costs were again significant and, together with the unpredictability of some of our funding for our services added to sectoral concerns and challenges, including for Glenraig. These factors have affected our corporate risk. (The trustees 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 and requests have also been addressed to the Department of Education to deal with funding levels and referrals.

Glenraig received a gift of £20,000 during 2024 from the ARN Foundation towards the work of the Adult Day Care Centre. A grant from the Public Health Agency was secured for £9,000 to run a Creative Therapies programme at Camphill School Glenraig using Art, Play and Music therapists. In addition, a donation of £50,000 was received from PF Homes towards the new school rooms.

Work has continued on strategic fundraising with the support of a fund raiser. Glenraig wish to express their acknowledgement and thanks for the generosity of all donors made during the period.

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. A new finance system was selected during 2024 and implementation coincided with the start of the new financial year.

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 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.

9. 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. We recently commenced a process to recruit new trustees to fill potential gaps arising from the imminent retirement of a number of existing trustees.

Camphill Community Glencraig
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial period ended 31 March 2025

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 and his team. The CEO attends all sub-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 chairs the Children's Services Committee. The Management council was chaired by John Young and is currently chaired by the former vice chair Gerry McCann. All three of these committees' report to the management council at its meetings, which are generally held on alternative months

All charities, no matter what their size or income, are expected to report serious incidents to the Charities Commission with an Annual Monitoring Return. No Serious incidents required reporting during 2024/25.

Annual Adult Safeguarding Positioning Reports were produced by Adult Residential and Adult Day Care services for the period between April 2023 - March 2024 and a further report has been prepared for the period between April 2024 and March 2025. The school also prepared an annual review and evaluation of Safeguarding and Child Protection and the charity submitted an annual Monitoring report to the Equalities Commission.


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 08/10/25 and signed on its behalf by:



Mr Gerard McCann
Trustee



Mrs Sarah O'Brien
Trustee

Camphill Community Glencraig

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial period ended 31 March 2025

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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

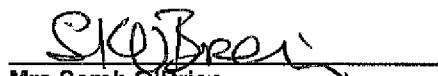
In so far as the trustees are aware:

- 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 08/10/25 and signed on its behalf by:



Mr Gerard McCann
Trustee



Mrs Sarah O'Brien
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Camphill Community Glencairg

(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 Glencairg ('the charity') for the financial period ended 31 March 2025 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 March 2025 and of its surplus for the financial period 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 period 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 Glencaig

(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

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. 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

08/10/25

Camphill Community Glencairg

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

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial period ended 31 March 2025

	Notes	Unrestricted Funds Mar 25 £	Restricted Funds Mar 25 £	Total Funds Mar 25 £	Unrestricted Funds Jan 24 £	Restricted Funds Jan 24 £	Total Funds Jan 24 £
Income							
Donations and legacies	6.1	47,790	-	47,790	324,377	80,000	404,377
Charitable activities							
■ Grants from governments and other funders	6.2	17,780,547	-	17,780,547	13,786,499	-	13,786,499
Other income	6.3	40,805	-	40,805	51,671	-	51,671
Total income		17,869,142	-	17,869,142	14,162,547	80,000	14,242,547
Expenditure							
Charitable activities	7.1	17,494,214	39,307	17,533,521	13,944,477	115,633	14,060,110
Net income/(expenditure)		374,928	(39,307)	335,621	218,070	(35,633)	182,437
Transfers between funds		-	-	-	(13,432)	13,432	-
Net movement in funds for the financial period		374,928	(39,307)	335,621	204,638	(22,201)	182,437
Reconciliation of funds:							
Total funds beginning of the period	18	1,701,262	493,012	2,194,274	1,496,624	515,213	2,011,837
Total funds at the end of the period		2,076,190	453,705	2,529,895	1,701,262	493,012	2,194,274

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

Camphill Community Glencraig

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

Company Number: NI007481

BALANCE SHEET

as at 31 March 2025

	Notes	Mar 25 £	Jan 24 £
Fixed Assets			
Tangible assets	11	<u>628,781</u>	<u>700,649</u>
Current Assets			
Stocks	12	75,194	56,907
Debtors	13	521,584	658,005
Cash at bank and in hand	14	2,916,519	2,132,624
Client bank balances		<u>574,799</u>	<u>536,964</u>
		<u>4,088,096</u>	<u>3,382,500</u>
Creditors: Amounts falling due within one year	15	<u>(2,186,982)</u>	<u>(1,888,875)</u>
Net Current Assets		<u>1,901,114</u>	<u>1,493,625</u>
Total Assets less Current Liabilities		<u>2,529,895</u>	<u>2,194,274</u>
Funds			
Restricted trust funds		453,705	493,012
General fund (unrestricted)		2,076,190	1,701,262
Total funds	17	<u>2,529,895</u>	<u>2,194,274</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 08/10/25 and signed on its behalf by



Mrs Gerard McCann
Trustee



Mrs Sarah O'Brien
Trustee

Camphill Community Glencraig
STATEMENT OF CASH FLOWS

for the financial period ended 31 March 2025

	Notes	Mar 25 £	Jan 24 £
Cash flows from operating activities			
Net movement in funds		335,621	182,437
Adjustments for:			
Depreciation		141,100	118,215
		<u>476,721</u>	<u>300,652</u>
Movements in working capital:			
Movement in stocks		(18,287)	(7,351)
Movement in debtors		134,421	(357,523)
Movement in creditors		298,107	498,318
		<u>890,962</u>	<u>434,096</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(69,232)	(48,461)
		<u>821,730</u>	<u>385,635</u>
Net increase in cash and cash equivalents		2,669,588	2,283,953
Cash and cash equivalents at the beginning of the period		2,669,588	2,283,953
Cash and cash equivalents at the end of the period	14	<u>3,491,318</u>	<u>2,669,588</u>

Camphill Community Glenraig

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

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 Sterling (£) 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 period ended 31 March 2025 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 the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

Camphill Community Glencraig

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

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 period 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.

Taxation

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

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 14 month period ended 31 March 2025.

4. 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.

Camphill Community Glencraig

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

5. 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 the circumstances.

6. INCOME**6.1 DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Mar 25 £	Jan 24 £
Donations and legacies	18,040	-	18,040	60,273
Grants receivable	29,750	-	29,750	344,104
	<u>47,790</u>	<u>-</u>	<u>47,790</u>	<u>404,377</u>

6.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Mar 25 £	Jan 24 £
Grants from governments and other co-funders:				
Special needs management	154,848	-	154,848	475,637
Adult fees	13,452,341	-	13,452,341	10,045,905
Children fees	4,046,602	-	4,046,602	3,161,721
Other charitable income	36,991	-	36,991	23,925
Workshop income	77,355	-	77,355	61,452
Farm income	12,410	-	12,410	17,859
	<u>17,780,547</u>	<u>-</u>	<u>17,780,547</u>	<u>13,786,499</u>

6.3 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Mar 25 £	Jan 24 £
Contribution towards community costs - retirees	20,939	-	20,939	30,933
Housing benefits	19,866	-	19,866	20,738
	<u>40,805</u>	<u>-</u>	<u>40,805</u>	<u>51,671</u>

7. EXPENDITURE**CHARITABLE ACTIVITIES**

	Direct Costs £	Other Costs £	Support Costs £	Mar 25 £	Jan 24 £
Expenditure on charitable activities	17,527,221	-	-	17,527,221	14,054,710
Governance Costs (Note 8)	-	-	6,300	6,300	5,400
	<u>17,527,221</u>	<u>-</u>	<u>6,300</u>	<u>17,533,521</u>	<u>14,060,110</u>

8. ANALYSIS OF SUPPORT COSTS

	Mar 25 £	Jan 24 £
Governance	<u>6,300</u>	<u>5,400</u>

Camphill Community Glencraig

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

9. NET INCOME	Mar 25	Jan 24
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	141,100	118,215
Auditor's remuneration:		
- audit services	6,300	5,400
	<u>147,400</u>	<u>123,615</u>

10. EMPLOYEES AND REMUNERATION**Number of employees**

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

	Mar 25	Jan 24
	Number	Number
Employees	364	377
	<u>364</u>	<u>377</u>

The staff costs comprise:

	Mar 25	Jan 24
	£	£
Wages and salaries	11,434,511	8,473,932
Social security costs	1,075,288	769,207
Pension costs	256,036	137,653
	<u>12,765,835</u>	<u>9,380,792</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 period ended 31 March 2025

11. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Biomass boiler	Total
	£	£	£	£	£	£
Cost						
At 1 February 2024	1,228,414	370,198	265,061	146,415	695,981	2,706,069
Additions	-	6,120	35,172	27,940	-	69,232
Disposals	-	(110,691)	(166,962)	(45,396)	-	(323,049)
Transfers	-	7,895	-	(7,895)	-	-
At 31 March 2025	1,228,414	273,522	133,271	121,064	695,981	2,452,252
Depreciation						
At 1 February 2024	735,402	361,059	244,698	138,714	525,547	2,005,420
Charge for the financial period	39,307	7,313	26,194	21,670	46,616	141,100
On disposals	-	(110,691)	(166,962)	(45,396)	-	(323,049)
Transfers	-	7,895	-	(7,895)	-	-
At 31 March 2025	774,709	265,576	103,930	107,093	572,163	1,823,471
Net book value						
At 31 March 2025	453,705	7,946	29,341	13,971	123,818	628,781
At 31 January 2024	493,012	9,139	20,363	7,701	170,434	700,649

Camphill Community Glencraig

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

12. STOCKS	Mar 25	Jan 24
	£	£
Finished goods and goods for resale	<u>75,194</u>	<u>56,907</u>
13. DEBTORS	Mar 25	Jan 24
	£	£
Other debtors	497,325	553,873
Prepayments and accrued income	24,259	102,132
	<u>521,584</u>	<u>656,005</u>
14. CASH AND CASH EQUIVALENTS	Mar 25	Jan 24
	£	£
Cash and bank balances	2,916,519	2,132,624
Client monies	574,799	536,964
	<u>3,491,318</u>	<u>2,669,588</u>
15. CREDITORS	Mar 25	Jan 24
Amounts falling due within one year	£	£
Trade creditors	113,746	291,927
Taxation and social security costs (Note 16)	270,388	268,528
Other creditors	583,862	546,027
Accruals and deferred income	1,218,986	782,393
	<u>2,186,982</u>	<u>1,888,875</u>
16. TAXATION AND SOCIAL SECURITY	Mar 25	Jan 24
	£	£
Creditors:		
PAYE / NI	<u>270,388</u>	<u>268,528</u>
17. RESERVES	Mar 25	Jan 24
	£	£
At the beginning of the period	2,194,274	2,011,837
Surplus for the financial period	335,621	182,437
At the end of the period	<u>2,529,895</u>	<u>2,194,274</u>

Camphill Community Glencraig

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

18. FUNDS

18.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 February 2023	1,496,624	515,213	2,011,837
Movement during the financial year	204,638	(22,201)	182,437
At 31 January 2024	1,701,262	493,012	2,194,274
Movement during the financial period	374,928	(39,307)	335,621
At 31 March 2025	2,076,190	453,705	2,529,895

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 February 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March Mar 25 £
Restricted funds					
Day Care Centre	493,012	-	39,307	-	453,705
	<u>493,012</u>	<u>-</u>	<u>39,307</u>	<u>-</u>	<u>453,705</u>
Unrestricted funds					
Unrestricted General	1,701,262	17,869,142	17,494,214	-	2,076,190
Total funds	2,194,274	17,869,142	17,533,521	-	2,529,895

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	453,705	574,799	(574,799)	493,705
Unrestricted general funds	175,076	3,513,297	(1,612,183)	2,076,190
	<u>628,781</u>	<u>4,088,096</u>	<u>(2,186,982)</u>	<u>2,529,895</u>

19. 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 period 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.

20. 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 Glencraig. The total amount of expenses reimbursed or paid directly to third parties is £9,000 (2024 - £9,000).

Camphill Community Glencraig

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

21. POST-BALANCE SHEET EVENTS

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