

Charity registration number 306006

Company registration number 00937722 (England and Wales)

**FOREST SCHOOL CAMPS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

THURSDAY



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27/06/2024

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COMPANIES HOUSE

# FOREST SCHOOL CAMPS

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Council Of Management

Piete Brooks  
Daphne A Carre  
Andrew Freedman  
Bryson Gore  
Llewellyn Gore  
Benjamin Grainger  
Lee Monk  
Frances A Rainford  
M Daniel B Simon  
Althea E M Smith  
Joel J A Smith  
Ruth Steed  
Rosemary J Whinnett  
Chrissie Wood-Uwins  
Jennifer M Sykes  
Dr Sophie Meekings  
Alice Husband (Appointed 16 March 2024)  
Grizelda Hafter  
Rebecca Powell  
Jac St John  
Margaret Stone  
Kate Hall  
Alma Fay Okkum Collins (Appointed 16 September 2023)  
Amy Jane Steward (Appointed 16 September 2023)  
Celeste Datta (Appointed 16 September 2023)  
Hugo Buckle Heagren (Appointed 29 January 2023)  
Huw Price (Appointed 23 April 2023)  
Kevin Simon Hafter (Appointed 23 April 2023)  
May Dorothy Zanetti (Appointed 23 April 2023)  
Mackeith  
Yasmin Iona Ahmadzadeh (Appointed 23 April 2023)  
Caroline Nicola Kearn  
Daniel Hall (Appointed 27 April 2024)

### Secretary

Althea E M Smith

### Charity number

306006

### Company number

00937722

### Registered office

Forest School Camps  
Hill Row Causeway  
Haddenham  
Ely  
CB6 3PA

### Independent examiner

Stephen Meredith FCA DChA  
Alliotts LLP  
Friary Court  
13-21 High Street  
Guildford  
Surrey  
GU1 3DL

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# FOREST SCHOOL CAMPS

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Bankers

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

### Solicitors

Hill & Abbott  
9 & 10 Market Road  
Chelmsford  
Essex  
CM1 1XH

Holden & Partners LLP  
4th Floor  
The Piano Factory  
Farringdon Road  
London  
EC1R 3BX

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# FOREST SCHOOL CAMPS

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# FOREST SCHOOL CAMPS

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 OCTOBER 2023

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The Council of Management present their report and accounts for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity is run by volunteers as it has been since 1947. It provides supervised camping holidays for boys and girls (youth members) between the ages of 6½ and 18 years, in this country and abroad, of an educational and adventurous nature, and in so doing encourages self-reliance, a sense of community and an interest in nature and woodcraft.

The charity's aims are described in the following statement:

On our camps we aim to teach our youth members how to live with:

- independence and responsibility;
- concern and care for themselves, other people and the environment;
- resourcefulness and self-confidence;
- tolerance;
- self-respect.

Our education is about discovering for oneself how to do something, rather than being told in the abstract. Our youth members find themselves in situations that encourage this; the outdoors demands and encourages learning.

We remove unnecessary authority and, with due regard for safety, encourage our youth members to take responsibility and to reach their own decisions on the small and not-so-small issues, individually or as members of a group.

The Council of Management has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objectives are achieved by arranging a programme of camps in various locations (whether centred on one site or mobile camps moving between sites) with general or specific activities (such as cycling, canoeing, swimming, rafting, sailing, walking or caving), on which youth members can book a place. Volunteer leaders run the camps.

### **Camp Fee Support**

Youth members who are unable to afford the fees to attend the camps are encouraged to apply for assistance from the Fees Support ('Aid Fund'), which is supported by voluntary donations and the charity's funds. No existing or new youth member is denied a place because they are unable to afford the fees.

### **Equipment Support**

Youth members are also offered additional personal equipment where needed, such as Wellington boots, warm clothing or tents. In most cases, where clothing or equipment is suitable to be used by another child, then it is returned to the stores centre after camp. In some cases where the child is likely to have continued use of this equipment, or it cannot be re-used within the organisation, the child will keep the equipment.

# FOREST SCHOOL CAMPS

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2023**

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### **Use of volunteers**

The organisation is run entirely by hundreds of unpaid volunteers. We only pay for professional services such as bookkeeping, auditing, legal and financial advice, or external trainers, transport and maintenance of our buildings and land.

The charity is extremely grateful for the hard work of its staff and committee members, without whom the charity would not exist.

### **Physical base**

FSC maintains a physical base in Haddenham in Cambridgeshire. Volunteers attend 7 weekend camps per year to store, clean, maintain and pack equipment for camps. We also maintain and use a 2.5 hectare woodland adjacent to the stores site. This woodland has begun to be used for short camps. There were also 10 fit out days for our new stores and training centre at our physical base.

### **Achievements and performance**

#### **Camps**

This year we ran 21 children's camps and 5 Associate camps.

#### **Inclusion**

We aim to offer at least 10% of our places to children with disabilities and other high support children. This year 100 campers with disabilities were given places on a camp.

A number of these children and young adults are usually based in residential schools or housing. Camp gives them a break from their usual environment and offers new experiences within a supportive community. We strive to give these children and adults the same opportunities as non-disabled children to go on camp, to participate in all our activities and to learn new skills. Mentors liaise with families before and after camp to ensure a positive camping experience.

We also provide a range of training for our staff to provide them with additional skills for caring for children with disabilities.

#### **Financial review**

In 2016 it was identified that FSC's physical base at Haddenham was in need of considerable re-building work if we wished to remain there. A project was initiated in 2017 to consult within the organisation and on the best course of action. As at 31 October 2023 the first phase of this project was complete and the Big Roof was completed, the total cost was c.£1.5m (incl. VAT) and work is still underway to fit the new building out. Future plans to construct for the next phase of this project are under consideration.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately one year of support costs, currently £110,000 (i.e. expenditure excluding the direct costs of running camps). The Council of Management consider that reserves at this level will ensure that, in the event of a significant drop in funding, it will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Free reserves have been maintained above this level throughout the year.

We maintain sufficient reserves to cover:

- our annual cash flow (camping fees, which represent nearly 90% of our income, are principally received between March and July, whilst expenditure occurs throughout the year);
- contingencies such as the cancellation of some or all of our camping programme with the concomitant loss of fee income (for instance through continued pandemic related lockdown restrictions);
- the completion of our rebuilding project at Haddenham, in particular replacing the remaining dilapidated huts with a further building for woodworking and metal working.
- the replacement of the Children's database and financial software.

# FOREST SCHOOL CAMPS

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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Our income comes from the following sources:

- Camp Fees – This typically the largest part of our income and comes from fees charged to our youth members for camping places.
- Donations – Which this year was larger than Camp Fees due to the fundraising efforts for our Stores Development Project. These donations primarily come from staff members, associate members, or the parents of our youth members. A small number of donations come from people who have no direct connection with the organisation but support our aims. We also received welcome income in the year from some Charitable Trusts.
- Bank interest and investment Income – Since we liquidated our investments into cash in November 2017 (see below) we no longer to expect this to represent a significant source of income.
- House rental income is received from our property at Haddenham
- Solar panels at our stores in Haddenham generate some income.

We raised £186,716 (2022:£414,103) through voluntary donations, legacies and grants, and free reserves at the year end were £384,863 (2022: 686,118).

Restricted funds at the year end were £45,125, relating to funds received from Hedley Foundation, Marco Guillen's estate and Tesco. All funds raised for the Stores Development Project have been spent (2022: £nil). Unrestricted funds stood at £1,494,714 (2022: £1,369,424), including the Haddenham Stores Development fund. Free reserves, representing unrestricted funds less funds invested in fixed assets (net of associated borrowings), at the year end were £384,863 (2022: £686,118).

Camping costs are our most significant and most important area of expenditure, and continue to be monitored closely to ensure we are offering a good camping experience at the lowest possible price.

We continue to be very grateful to the support received from our associate members, staff and parents of our youth members. With their support we need never turn a child away whose parents cannot afford the regular fees. During the year we also received a wonderful bequest from Marcos Guillen's estate for our camper support fund. The Hedley Foundation and the Jack Petchey Foundation also gave helpful contributions towards camper support, our camp for those with learning needs and training of new staff. We are hugely grateful for all this support.

We are delighted to report that our new stores and training centre was completed and handed over in April 2023. Following a 10-day work party to fit it out, we were able to use it for sending out the kit for all the camps we ran over the summer and autumn. It is proving to be a wonderful building and has exceeded our expectations. We are so very grateful to all those who have given so generously to make this investment in our future possible.

These include the wonderful gift from Roddy Brooks and his widow, Gilly. The Garfield Weston family has provided very generous support through the Garfield Weston Foundation. The Northwick Trust, the Bernard Sunley Foundation and the Cyril and Eve Jumbo Trust also gave grants and the Rank Foundation provided a significant interest-free loan. Parents, staff, former staff, associates and other individual supporters made valuable contributions.

The Council of Management have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# FOREST SCHOOL CAMPS

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 OCTOBER 2023*

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### **Plans for future periods**

#### **Long term**

Forest School Camps aims to continue providing supervised camps for a similar number of children year on year. Our core activities remain as relevant today as they did when the Charity was founded and have changed little since the Charity's inception. We aim to continue providing an "adventure in education" with a high level of care to those in our charge.

We will continue to support and train our staff/volunteers and encourage diverse staff involvement in committees and Council and the general running of the organisation.

### **Structure, governance and management**

The charity is a company limited by guarantee.



# FOREST SCHOOL CAMPS

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2023**

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The Council of Management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Katharine Bevan	(Resigned 23 April 2023)
Piete Brooks	
Daphne A Carre	
Feimatta Conteh	(Resigned 27 April 2024)
Vanessa Cooke	(Resigned 23 April 2023)
Tomos L Ford	(Resigned 27 April 2024)
Andrew Freedman	
Bryson Gore	
Llewellyn Gore	
Benjamin Grainger	
Ruth C Illingworth	(Resigned 23 April 2023)
Cameron J Kaye	(Resigned 23 April 2023)
Caroline Keam	(Resigned 15 December 2022)
Lee Monk	
Frances A Rainford	
M Daniel B Simon	
Liam Smeeth	(Resigned 23 April 2023)
Althea E M Smith	
Joel J A Smith	
Ruth Steed	
Hannah E E Summers	(Resigned 27 April 2024)
Rosemary J Whinnett	
Chrissie Wood-Uwins	
Rachel Young	(Resigned 23 April 2023)
Joshua R Hanson	(Resigned 27 April 2024)
Jessica S McQuail	(Resigned 15 December 2022)
Jennifer M Sykes	
Dr Sophie Meekings	
Alice Husband	(Appointed 16 March 2024)
Peter Nolan	(Resigned 23 April 2023)
Charlotte I O Gage	(Resigned 23 April 2023)
Christian Kaye	(Resigned 27 April 2024)
Timothy Abbott	(Resigned 27 April 2024)
Sarah Carpenter	(Resigned 23 April 2023)
Joanna Casserley	(Resigned 23 April 2023)
Grizelda Haffer	
Lucy Holburn	(Resigned 23 April 2023)
Rebecca Powell	
Jac St John	
Margaret Stone	
Kate Hall	
Alma Fay Okkum Collins	(Appointed 16 September 2023)
Amy Jane Steward	(Appointed 16 September 2023)
Celeste Datta	(Appointed 16 September 2023)
Hugo Buckle Heagren	(Appointed 29 January 2023)
Huw Price	(Appointed 23 April 2023)
Kevin Simon Haffer	(Appointed 23 April 2023)
May Dorothy Zanetti Mackeith	(Appointed 23 April 2023)
Yasmin Iona Ahmadzadeh	(Appointed 23 April 2023)

# FOREST SCHOOL CAMPS

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2023**

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Caroline Nicola Keam  
Daniel Hall

(Appointed 27 April 2024)

The members of the charity appoint the trustees at the Annual General Meeting. The Council of Management appoints new trustees between Annual General Meetings. Trustees must be members of the charity.

The governing body of the charity is the Council of Management, which met five times in the financial year ending 31 October 2023. It is responsible for strategy and policy as well as reviewing the work of its various committees, particularly the Executive Committee.

The day to day administrative management of the charity is delegated to an executive committee which meets seven times per year and which comprises the following officers:

- Chair of Council
- Vice-Chair(s) of Council
- Treasurer
- Staffing Secretary
- Children's Secretary
- Camps Secretary
- Stores/House Convenor(s)
- Insurance Volunteer
- Health & Safety Officer
- Council Secretary.

These roles are supported by the following committees to which specific responsibilities are delegated:

- Finance Committee
- Children's Committee
- Staffing Committee
- Camps Committee
- House & Grounds Committee
- Stores Collective.

In addition to these there are other officers and committees who report directly to the Chair or Vice-Chair (e.g. Glee, Archive & Publications group, Org4 Newsletter, Webmaster, and Associates Members Secretary).

The day to day running of individual children's camps is the responsibility of the 'appointed' camp chief, assisted by the other camp staff.

New trustees are only taken from members of the charity and are thus usually well experienced in the practices of the charity.

New trustees are provided with a copy of the Memorandum and Articles of Association, the last accounts, details of the organisational structure and an induction pack. We hope that new trustees will be able to attend at least four meetings a year. New trustees will usually have attended a number of council meetings as observers.

The charity is a member of the Sport and Recreation Alliance. We pay a subscription for this membership, which gives us access to advisory information and information on changes in law, and allows us to have our views represented in wider society. A member of the Council of Management represents the charity within this group.

# FOREST SCHOOL CAMPS

## COUNCIL OF MANAGEMENT'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 OCTOBER 2023**

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The Council of Management's report was approved by the Board of Council of Management.

Celeste Datta

Celeste Datta (Jun 22, 2024 16:08 GMT+1)

Celeste Datta  
Chair

Date: 22/06/2024

# FOREST SCHOOL CAMPS

## INDEPENDENT EXAMINER'S REPORT

### TO THE COUNCIL OF MANAGEMENT OF FOREST SCHOOL CAMPS

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I report to the Council of Management on my examination of the financial statements of Forest School Camps (the charity) for the year ended 31 October 2023.

#### Responsibilities and basis of report

As the Council of Management of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Stephen Meredith FCA, DChA

Alliotts LLP  
Friary Court  
13-21 High Street  
Guildford  
Surrey  
GU1 3DL

Dated: 25/06/2024

# FOREST SCHOOL CAMPS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

Current financial year		Unrestricted funds general	Unrestricted funds Designated fund	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
<b>Income and endowments from:</b>						
Donations and legacies	3	-	-	186,716	186,716	414,103
Charitable activities	4	336,468	-	-	336,468	321,853
Other trading activities	5	3,195	-	-	3,195	3,309
Investments	6	8,339	-	-	8,339	718
Other income	7	-	-	-	-	10,161
<b>Total income</b>		<b>348,002</b>	<b>-</b>	<b>186,716</b>	<b>534,718</b>	<b>750,144</b>
<b>Expenditure on:</b>						
Raising funds	8	562	-	-	562	621
Charitable activities	9	363,741	-	-	363,741	276,414
Other expenditure		-	-	-	-	112,208
<b>Total expenditure</b>		<b>364,303</b>	<b>-</b>	<b>-</b>	<b>364,303</b>	<b>389,243</b>
<b>Net income/(expenditure)</b>		<b>(16,301)</b>	<b>-</b>	<b>186,716</b>	<b>170,415</b>	<b>360,901</b>
Transfers between funds		(1,437,138)	1,578,729	(141,591)	-	-
<b>Net movement in funds</b>	11	<b>(1,453,439)</b>	<b>1,578,729</b>	<b>45,125</b>	<b>170,415</b>	<b>360,901</b>
<b>Reconciliation of funds:</b>						
Fund balances at 1 November 2022		1,369,424	-	-	1,369,424	1,008,523
<b>Fund balances at 31 October 2023</b>		<b>(84,015)</b>	<b>1,578,729</b>	<b>45,125</b>	<b>1,539,839</b>	<b>1,369,424</b>

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

# FOREST SCHOOL CAMPS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

Prior financial year		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies	3	12,520	401,583	414,103
Charitable activities	4	321,853	-	321,853
Other trading activities	5	3,309	-	3,309
Investments	6	718	-	718
Other income	7	10,161	-	10,161
<b>Total income</b>		<b>348,561</b>	<b>401,583</b>	<b>750,144</b>
<b>Expenditure on:</b>				
Raising funds	8	621	-	621
Charitable activities	9	276,414	-	276,414
Other expenditure		112,208	-	112,208
<b>Total expenditure</b>		<b>389,243</b>	<b>-</b>	<b>389,243</b>
<b>Net income/(expenditure)</b>		<b>(40,682)</b>	<b>401,583</b>	<b>360,901</b>
Transfers between funds		694,354	(694,354)	-
<b>Net movement in funds</b>	11	<b>653,672</b>	<b>(292,771)</b>	<b>360,901</b>
<b>Reconciliation of funds:</b>				
Fund balances at 1 November 2021		715,752	292,771	1,008,523
<b>Fund balances at 31 October 2022</b>		<b>1,369,424</b>	<b>-</b>	<b>1,369,424</b>

# FOREST SCHOOL CAMPS

## BALANCE SHEET

AS AT 31 OCTOBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		1,579,851		924,803
<b>Current assets</b>					
Debtors	16	12,788		23,223	
Cash at bank and in hand		431,706		672,398	
		444,494		695,621	
<b>Creditors: amounts falling due within one year</b>	18	(284,506)		(251,000)	
<b>Net current assets</b>			159,988		444,621
<b>Total assets less current liabilities</b>			1,739,839		1,369,424
<b>Creditors: amounts falling due after more than one year</b>	19		(200,000)		-
<b>Net assets excluding pension liability</b>			1,539,839		1,369,424
<b>Net assets</b>			1,539,839		1,369,424
<b>The funds of the charity</b>					
Restricted income funds	20	45,125		-	
Unrestricted funds - general		(84,015)		1,369,424	
Unrestricted funds - Designated fund	21	1,578,729		-	
		1,539,839		1,369,424	

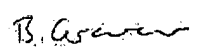
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council of Management on 22/06/2024

  
Benjamin Grainger  
Treasurer

  
Celeste Datta (Jun 22, 2024 16:09 GMT+1)  
Celeste Datta  
Chair

Company registration number 00937722 (England and Wales)

# FOREST SCHOOL CAMPS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		211,285		469,394
<b>Investing activities</b>					
Purchase of tangible fixed assets		(688,819)		(912,129)	
Proceeds from disposal of tangible fixed assets		-		10,161	
Investment income received		8,339		718	
<b>Net cash used in investing activities</b>			(680,480)		(901,250)
<b>Financing activities</b>					
Repayment of borrowings		200,000		-	
Repayment of bank loans		28,503		241,497	
<b>Net cash generated from financing activities</b>			228,503		241,497
<b>Net decrease in cash and cash equivalents</b>			(240,692)		(190,359)
Cash and cash equivalents at beginning of year			672,398		862,757
<b>Cash and cash equivalents at end of year</b>			431,706		672,398

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# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

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### 1 Accounting policies

#### Charity information

Forest School Camps is a private company limited by guarantee incorporated in England and Wales. The registered office is Forest School Camps, Hill Row Causeway, Haddenham, Ely, CB6 3PA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the Council of Management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of Management continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council of Management in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership fees comprise amounts received for associate memberships.

Camp fees represent net fees receivable which are the total amounts receivable by the charity in the ordinary course of business for camping activities and educational experiences.

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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#### 1 Accounting policies

(Continued)

Investment income includes bank interest received and dividends received from listed investments.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure includes VAT where applicable as the charity cannot reclaim it.

Support and governance costs are allocated to the charity's main charitable activity, camp costs. Aid granted to campers to cover the camp fees is allocated to the restricted Aid Fund.

Aid payments from the restricted fund represent the subsidies paid. A transfer is made from unrestricted funds to the restricted fund to clear any deficit.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised, except in the case of land, so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight-line
Fixtures and fittings	25% straight-line
Computers	25% straight-line
Motor vehicles	25% straight-line
Tents & canoes, etc	25% straight-line
Fenwood	25% straight-line

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Depreciation**

The Council have estimated the useful economic life of the stores and training centre when considering its depreciation policy.

### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	-	146,716	146,716	-	401,583	401,583
Legacies receivable	-	40,000	40,000	12,520	-	12,520
	<u>-</u>	<u>186,716</u>	<u>186,716</u>	<u>12,520</u>	<u>401,583</u>	<u>414,103</u>

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 3 Income from donations and legacies (Continued)

During the year grants and donations of £146,716 for the Store Development fund were received (2022: £401,583).

### 4 Charitable activities

	2023 £	2022 £
Camping fees - unrestricted	336,468	321,853

### 5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income - unrestricted	2,400	2,400
Sales and other sundry income - unrestricted	795	909
Other trading activities	3,195	3,309

### 6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	8,339	718

### 7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	10,161

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Other fundraising costs	562	621
	<u>562</u>	<u>621</u>
	<b>Total - Camping costs</b>	<b>Total</b>
	<b>2023 £</b>	<b>2022 £</b>
Depreciation and impairment	33,771	2,599
Camp costs	252,961	214,761
Aid granted to campers	6,546	4,962
	<u>293,278</u>	<u>222,322</u>
Share of support costs (see note 10)	60,587	44,852
Share of governance costs (see note 10)	9,876	9,240
	<u>363,741</u>	<u>276,414</u>

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 10 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Haddenham and Fenwood maintenance	12,696	-	12,696	10,843
Bungalow expenses	8,400	-	8,400	2,209
Insurance	16,229	-	16,229	12,530
Printing, postage and stationery	329	-	329	4,903
Telecommunications	407	-	407	228
Travel	18,117	-	18,117	13,604
Bank charges and bad debts	4,409	-	4,409	535
Independent examination fees	-	4,967	4,967	4,560
Accountancy	-	3,349	3,349	3,000
Legal and professional	-	1,560	1,560	1,680
	<u>60,587</u>	<u>9,876</u>	<u>70,463</u>	<u>54,092</u>
Analysed between				
Charitable activities	<u>60,587</u>	<u>9,876</u>	<u>70,463</u>	<u>54,092</u>

Governance costs includes payments to the independent examiner of £4,967 (2022 - £4,560) for independent examination fees and accountancy services.

### 11 Net movement in funds

2023  
£

2022  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	4,967	4,560
Depreciation of owned tangible fixed assets	33,771	2,598
Loss on write down of old stores building	-	112,208
	<u>38,738</u>	<u>119,366</u>

### 12 Council Of Management

None of the Council of Management (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

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### 13 Employees

(Continued)

#### Remuneration of key management personnel

No remuneration (2022 - £nil) was paid to key management personnel in the year.

### 14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## FOREST SCHOOL CAMPS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

#### 15 Tangible fixed assets

	Freehold buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Tents & canoes, etc £	Fenwood £	Total £
<b>Cost</b>							
At 1 November 2022	922,129	1,151	50,283	14,373	61,985	15,689	1,065,610
Additions	688,819	-	-	-	-	-	688,819
At 31 October 2023	1,610,948	1,151	50,283	14,373	61,985	15,689	1,754,429
<b>Depreciation and impairment</b>							
At 1 November 2022	-	1,151	50,283	11,879	61,805	15,689	140,807
Depreciation charged in the year	32,219	-	-	1,425	127	-	33,771
At 31 October 2023	32,219	1,151	50,283	13,304	61,932	15,689	174,578
<b>Carrying amount</b>							
At 31 October 2023	1,578,729	-	-	1,069	53	-	1,579,851
At 31 October 2022	922,129	-	-	2,494	180	-	924,803



# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

16 Debtors	2023	2022
Amounts falling due within one year:	£	£
Other debtors	6,575	18,775
Prepayments and accrued income	6,213	4,448
	<u>12,788</u>	<u>23,223</u>

17 Loans and overdrafts	2023	2022
	£	£
Other loans	470,000	241,497
	<u>470,000</u>	<u>241,497</u>
Payable within one year	270,000	241,497
Payable after one year	200,000	-
	<u>470,000</u>	<u>241,497</u>

The charity has a loan from an individual, on an interest free basis and repayable on demand. No security has been given for the loan.

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. There will be no charges for early repayment.

18 Creditors: amounts falling due within one year		2023	2022
	Notes	£	£
Other loans	17	270,000	241,497
Trade creditors		6,202	1,955
Accruals and deferred income		8,304	7,548
		<u>284,506</u>	<u>251,000</u>

19 Creditors: amounts falling due after more than one year		2023	2022
		£	£
Borrowings	17	200,000	-
		<u>200,000</u>	<u>-</u>

The Rank Foundation has provided the charity a repayable grant of £250,000. This grant will be repayable on an interest free basis at £50,000 per year from December 2023 until December 2027, subject to drawdown and the timing of the programme of works. There will be no charges for early repayment.

## FOREST SCHOOL CAMPS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 OCTOBER 2023

#### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 November 2022	Incoming resources	Transfers At 31 October 2023	
	£	£	£	£
Aid and Stores Development Project Fund	-	186,716	(141,591)	45,125
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>				
	At 1 November 2021	Incoming resources	Transfers At 31 October 2022	
	£	£	£	£
Aid and Stores Development Project Fund	292,599	401,583	(694,182)	-
Ron Brand Development Fund	172	-	(172)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>292,771</u>	<u>401,583</u>	<u>(694,354)</u>	<u>-</u>

The charity offers reduced fees and equipment support for children who would otherwise be unable to camp. There is an annual budget from unrestricted funds to cover this expenditure, and once this has been expended, funds specifically donated expressly for use in the Aid and Stores Development Project Fund are expended from these restricted funds. Movements on this restricted fund are detailed above.

The charity also has released a fund, established in the memory of one of its founders, Ron "Beefy" Brand, which is dedicated to creating new initiatives from FSC and to continue widening the enrolment base.

During the year the work on the Haddenham Stores Development project led to the release of the restricted funds.

#### 21 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the charity's activities.

	At 1 November 2022	Transfers At 31 October 2023	
	£	£	£
Haddenham Stores Development fund	-	1,578,729	1,578,729
	<u>          </u>	<u>          </u>	<u>          </u>

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

#### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 October 2023 £
Haddenham Stores Development fund	-	-	-	1,578,729	1,578,729
General funds	1,369,424	348,002	(364,303)	(1,437,138)	(84,015)
	<u>1,369,424</u>	<u>348,002</u>	<u>(364,303)</u>	<u>141,591</u>	<u>1,494,714</u>
<b>Previous year:</b>	<b>At 1 November 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 October 2022 £</b>
General funds	715,752	348,561	(389,243)	694,354	1,369,424
	<u>715,752</u>	<u>348,561</u>	<u>(389,243)</u>	<u>694,354</u>	<u>1,369,424</u>

The charity has spent restricted income from prior years on the building of the Haddenham Stores Development project.

#### 23 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds Haddenham stores development project 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 October 2023 are represented by:</b>				
Tangible assets	1,122	1,578,729	-	1,579,851
Current assets/(liabilities)	114,863	-	45,125	159,988
Long term liabilities	(200,000)	-	-	(200,000)
	<u>(84,015)</u>	<u>1,578,729</u>	<u>45,125</u>	<u>1,539,839</u>

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 23 Analysis of net assets between funds

(Continued)

	Unrestricted funds general	Unrestricted funds Haddenham stores development project	Restricted funds	Total
	2022 £	2022 £	2022 £	2022 £
<b>Fund balances at 31 October 2022 are represented by:</b>				
Tangible assets	924,803	-	-	924,803
Current assets/(liabilities)	444,621	-	-	444,621
	<u>1,369,424</u>	<u>-</u>	<u>-</u>	<u>1,369,424</u>

### 24 Related party transactions

#### Transactions with related parties

During the year the charity had no transactions with any related parties (2022 - £nil)

### 25 Cash generated from operations

	2023 £	2022 £
Surplus for the year	170,415	360,901
Adjustments for:		
Investment income recognised in statement of financial activities	(8,339)	(718)
(Gain)/loss on disposal of tangible fixed assets	-	102,047
Depreciation and impairment of tangible fixed assets	33,771	2,599
Movements in working capital:		
Decrease/(increase) in debtors	10,435	(1,410)
Increase in creditors	5,003	5,975
<b>Cash generated from operations</b>	<u>211,285</u>	<u>469,394</u>

# FOREST SCHOOL CAMPS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

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26 Analysis of changes in net debt

	At 1 November 2022	Cash flows	At 31 October 2023
	£	£	£
Cash at bank and in hand	672,398	(240,692)	431,706
Loans falling due within one year	(241,497)	(28,503)	(270,000)
Loans falling due after more than one year	-	(200,000)	(200,000)
	<u>430,901</u>	<u>(469,195)</u>	<u>(38,294)</u>