

Camphill Scotland

Scottish Charity No. SC024428

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO 31 MARCH 2020**

CAMPHILL SCOTLAND
For the year ended 31 March 2020

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CAMPBILL SCOTLAND

Report of the Trustees For the year to 31st March 2020

The Trustees present their report with the financial statements of the charity for the year ended 31st March 2020. The organisation was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 4 December 2013.

Reference and Administrative Details

Charity number: SC024428

Principal Office: 17-21 East Mayfield, Edinburgh, EH9 1SE

Accountants Helen Lowe Ltd, 17-21 East Mayfield, Edinburgh, EH9 1SE

Bankers: Royal Bank of Scotland, Cartsdyke Avenue, Cartsburn East, Greenock PA15 1EF.
Shawbrook Bank Ltd (CAF), Lutea House, Warley Hill Business Park, The Drive,
Great Warley, Brentwood, Essex CM13 3BE.
Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE.

Trustees: The trustees serving during the year and since the year-end were as follows:

Marcus Sangster (Chair)
Andrew Plant (resigned Vice-Chair August 2019, remains a Trustee)
Robert Leggate (Treasurer retired September 2019)
Colum Pooler (Treasurer from December 2019)
Margaret Swerling (Vice Chair from August 2019)
Jason Glass
Sandy Walton
Juliane Busacker
Ulrike Mall
Alison Morgan (from October 2019)

Keith Nunn
Alex Busch
Stuart Provan

Objectives and Activities

Camphill Scotland was established solely for charitable purposes, in particular to support its members in their work with the values of Camphill, as carried out in community settings by the Camphill Movement. This work by member communities involves adopting a holistic approach to supporting individuals who may have a range of complex needs, arising from age, learning disability, ill health or otherwise, to find meaning in their lives and to develop their social, spiritual, cognitive and practical skills and potential. In Camphill community settings, this includes living with and working to address and relieve the needs of children, young people and adults, with the aim of helping them through a process of curative education, understanding and support to integrate as fully as possible into the wider society. Camphill Scotland is funded through membership fees paid by its eleven Members.

Achievements and Performance

This account of achievements and performance of Camphill Scotland will look at the following three areas in turn: Policy and Influencing, Communications and Member Development. It will also briefly consider the organisational developments that took place over the year.

CAMPBILL SCOTLAND

Report of the Trustees For the year to 31st March 2020

Policy and Influencing

Our campaigning work this year focused on two areas where our members have distinctive needs and where real opportunities emerged for us to take a leading national role.

- Defending Camphill's international identity at this time of profound change in the UK's relationship with Europe
- Changing the law so that disabled children and young people are better supported in their transition to adulthood

Camphill's International Identity

Over the course of the year seven politicians accepted our invitation to visit communities and hear first-hand from members about the potential impact of Brexit particularly on international volunteering. We also arranged for a key civil servant from the Office of the Secretary of State for Scotland to visit Newton Dee to discuss our concerns around Brexit. Our high profile on this issue prompted Channel Four News to film a four minute piece that was broadcast on Sunday 2nd February 2020. It was an incredibly positive portrayal of Corbenic community showing warm caring relationships, a beautiful setting and the great contribution of a multi-national workforce.

Third Force News asked Neil to write a blog on Brexit for their print edition of the magazine and Ulrike Mall from Newton Dee contributed a similar piece for their Annual Guide for Charities. Third Force News also featured articles about many of the visits by politicians to our communities. We also ensured that case studies and evidence from Camphill Scotland about the impact of Brexit featured in Scottish Government publications about Brexit.

We have maintained a strong partnership with Brendan O'Hara MP who introduced the European Union Withdrawal (Evaluation of Effects on Health and Social Care Sectors) Bill at Westminster. If passed, this legislation would ensure that the UK Government commission an independent evaluation of the effect of Brexit on health and social care across the UK. We were strongly supported in this work by the Health and Social Care Alliance Scotland and the Scottish Council for Voluntary Organisations.

The Bill was launched at an event in Glasgow on Friday 11 October 2019 and was featured in Third Force News and on STV News. We also worked with the Home Office to ensure that it fully engaged with our members through its series of events in Scotland focusing on the EU Settlement Scheme.

Transitions

Sadly, people often have great difficulty securing the necessary support from local authorities to access the opportunities available at Camphill. Parents and carers have expressed strong frustration with the lack of effective support their children receive as they approach the transition to adulthood.

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Report of the Trustees For the year to 31st March 2020

Policy and Influencing continued

In response, Camphill Scotland and Inclusion Scotland, with support from Camphill School Aberdeen and Ochil Tower School, have developed legislation that would give every child or young person with an impairment or long term health condition the right to a transitions plan. The new law would also require the Scottish Government to introduce a national transitions strategy to improve outcomes for children and young people with a disability in the transition to adulthood, and to appoint a specific Minister to lead on transitions.

This work has attracted a lot of positive attention for Camphill across the social care and education sector in Scotland. It highlights Camphill values of inclusion and disability rights and our capacity to translate these into meaningful and well-supported proposals for legislative change.

We were delighted when Johann Lamont MSP gave her enthusiastic support for this endeavour. She recently completed a public consultation on the proposals which received 92 responses almost all of which were very positive. As the year ends we are in an excellent position to work with Johann Lamont MSP, and with MSPs from other parties, to progress the Bill in the Scottish Parliament.

Our work on this issue led to a feature on STV Evening News where a parent of a young disabled person spoke about her support for the proposals. We were also asked to contribute a feature article for the November edition of Children in Scotland magazine and parent from Camphill School Aberdeen provided a similar article for the Parenting across Scotland newsletter. Third Force News featured a news article about the Bill and a more in depth piece for their magazine focusing on the parent of a young person who attends Ochil Tower School.

Cross-Party Groups

Camphill Scotland played an active role in various cross-party groups in the Scottish Parliament. We provided inputs about the impact of Brexit at the Cross-Party Group on Children and Young People, and inputs about the Disabled Children and Young People (Scotland) Bill at the Cross Party Groups on Learning Disability and on Carers, and arranged for Johann Lamont MSP to provide an input at the Cross Party Group on Disability.

Tiphereth's Planning Application

We supported Tiphereth's planning application to build a new service by highlighting the application through our networks and encouraging other organisations, including the Richmond Fellowship, the Eden Project, Inclusion Scotland, ENABLE and the Health and Social Care Alliance Scotland, to write to the City of Edinburgh in support of the application. We also arranged meetings with regional MSPs, Alison Johnstone MSP, Neil Findlay MSP and Jeremy Balfour MSP.

CAMPBILL SCOTLAND

Report of the Trustees For the year to 31st March 2020

Policy and Influencing continued

2019 – 20 Politicians' Visits

This year we arranged and supported 17 visits to communities by politicians as follows.

Politicians' Visits	Date	Community	Focus of Visit
Jackson Carlaw MSP, interim Leader of the Scottish Conservative and Unionist Party, and Stephen Kerr MP	26 April 2019	Blair Drummond	Potential Impact of Brexit
Ross Thomson MP	26 April 2019	Newton Dee	Potential Impact of Brexit
Claire Baker MSP, the Scottish Labour Party's spokesperson on culture	3 May 2019	Corbenic	The Poetry Path and current issues at Corbenic
Liz Smith MSP, Shadow Education Secretary	13 May 2019	Ochil Tower School	Current issues at Ochil Tower
Luke Graham MP	24 May 2019	Ochil Tower School	Current issues at Ochil Tower
Maureen Watt MSP	3 June 2019	Newton Dee	Celebrate Volunteers' Week
Clare Haughey MSP, Minister for Mental Health	5 June 2019	Corbenic	The Poetry Path and current issues at Corbenic
John Swinney MSP, Deputy First Minister and Cabinet Secretary for Education and Skills	22 August 2019	Ochil Tower School	Open new Life Skills Centre
Richard Leonard MSP, the Leader of the Scottish Labour Party	10 July 2019	Camphill Blair Drummond	Potential Impact of Brexit
Jeremy Balfour, MSP	25 July 2019	Tiphereth	Local Planning Application
Liam Kerr MSP, Shadow Cabinet Secretary for Justice	2 August 2019	Camphill School Aberdeen, Cairnlee	Current issues at Camphill School Aberdeen and potential impact of Brexit
Ross Thomson MP	7 August 2019	Simeon Care for the Elderly	Potential Impact of Brexit
Councillor Wheeler, the Convenor of Aberdeen City Council's Education Committee	21 September 2019	Camphill School Aberdeen	Open CSA's Annual Open Day.
Ben MacPherson MSP, Minister for Europe, Migration and International Development,	5 November 2019	Tiphereth	Potential Impact of Brexit

CAMPBILL SCOTLAND

Report of the Trustees For the year to 31st March 2020

Policy and Influencing continued

2019 – 20 Politicians' Visits continued

Roseanna Cunningham MSP, Cabinet Secretary for the Environment, Climate Change and Land Reform	27 January 2020	Ochil Tower School	Protecting the Environment
Beatrice Wishart MSP, the Liberal Democrats' Spokesperson for Education	31 January 2020	Camphill School Aberdeen	Current issues at Camphill School Aberdeen
John Swinney MSP, Deputy First Minister and Cabinet Secretary for Education and Skills	6 March 2020	Corbenic	Potential Impact of Brexit

Communications

Our Director was invited to take part in a panel discussion with the First Minister at the SCVO conference for the Third Sector at the SEC Glasgow on Wednesday 19th February. He was one of three panel members selected from the SCVO membership of over two thousand organisations. He spoke on the theme of Citizenship and highlighted the importance of European citizenship and the rights of people with a learning disability.

Over the course of the year, we published 63 'Our Voice' articles on such topics as: the high grades received by various Camphill communities from the Care Inspectorate, recent awards gained by students at Camphill School Aberdeen, the progress of our Brexit Bill and Transitions Bill and politicians' visits to communities. We used Twitter to issue two calls to action to gather more support for the consultation on the Transitions Bill. We published three newsletters for members and three e-bulletins for stakeholders.

We completed our members' survey and will use the information to engage with the Scottish and UK governments, with MSPs and MPs and with other key policy makers. We commissioned a video to celebrate the 80th birthday of Camphill and illustrate Camphill's contemporary relevance.

We arranged for MS Photography to visit Simeon, Camphill School Aberdeen, Corbenic and Tiphereth. We now have a suite of new, attractive photographs that illustrate our three themes of relationships, purpose and environment.

Member Development

Our forums help develop the capacity of our members to collaborate together and learn from one another. This greatly enhances the resilience and strength of all our members and Camphill in Scotland as a whole. This year our work focused on creating and sustaining forums for collaboration and promoting leadership for succession.

CAMPBILL SCOTLAND

Report of the Trustees For the year to 31st March 2020

Member Development continued

Forums for Collaboration

- The Influencing Group meets twice a year. It is a well-attended forum that has proved invaluable in exploring the impact of policy on practice and developing a cohesive influencing agenda.
- The Strategic Finance Group met three times this year to enable members to share current financial challenges and support one another to take a more strategic view of their finances.
- We held two meetings with senior managers from the SSSC. Amongst other things, we discussed the mechanisms for recognising foreign qualifications, fitness to practice hearings and investigations, registration for on-call managers, residential child care qualifications, post registration training and learning and social pedagogy.
- We held two meetings with Claire Drummond of the Care Inspectorate. Members were able to discuss some practical issues around dispensation of medication, mental capacity issues, the new inspection framework and the attitude and practice of the Care Quality Commission toward rural and communal care settings.
- The Volunteering Group also met three times this year. The group helps members consider the impact of Brexit on volunteering – both in the long and the short term. These meetings were attended by members from all the communities across Scotland. We invited other organisations to widen the discussion including Aberdeen Consortium of Voluntary Organisations, Citizens Advice Scotland, Freunde Waldorf, Project Scotland, Community Jobs Scotland and the International Voluntary Service.

Links with Other Organisations

- This year we further strengthened our links with the Scottish Commission for Learning Disabilities (SCLD). Their new CEO Charlie McMillan will attend the Influencing Group in May.
- Jen Ang, Director of Just Right, spoke at the AGM on Brexit and the Challenges of Future Migration. We met with Sandra Brown, Scotland Leader of The Eden Project to discuss how we can support each other's work.
- Dahlia Somerville, Speech and Language Therapist at Ochil Tower School, represented Camphill Scotland on Social Security Scotland's Inclusive Communications Stakeholder Reference Group. This is doing much to raise the profile of Camphill as a centre of excellence in relation to inclusive communication.
- Our work on Brexit is greatly enhanced through partnership with SCVO and the Alliance for Health and Social Care in particular. Inclusion Scotland have been strong allies on the transitions work. Freunde Waldorf, Community Jobs Scotland, Project Scotland, International Voluntary Service and Citizens Advice Scotland have supported our practical work around Brexit and volunteering. Dundee University have assisted in the analysis of the transitions consultations responses.

Promoting Leadership for Succession

Nineteen emerging leaders came forward to take part in two leadership development programmes (LDP). One programme took place in central communities and the other has now started in Aberdeen. The programmes have been very well received.

CAMPBILL SCOTLAND

Report of the Trustees For the year to 31st March 2020

Member Development continued

This year we also provided opportunities for established leaders to develop greater range and depth in their peer networks through action learning sets facilitated by Jeannie Carlson. One action learning set has now been completed and was very well evaluated and another is underway.

Twenty trustees came forward to participate in the trustee development days facilitated by Joette Thomas and Jeannie Carlson. One took place in Aberdeen on the 10th December with participants from Beannachar, Camphill School Aberdeen, Corbenic, Simeon, Ochil Tower School and Tigh a Chomainn. The Central event took place on the 28th November with participants from Loch Arthur, Corbenic, Ochil Tower School and Camphill Central Scotland Trust.

Governance, Administration and Organisational Development

We held a Members' consultation event on Tuesday 27th August at Newton Dee on the draft 2020-25 Strategy that had been developed by Council. The feedback from Members was very positive. This feedback informed our presentation of the strategy at the AGM in September where it was also warmly received. The strategy will now give the organisation valuable stability and clarity over the next five years.

We were sorry to see Andrew Plant step down as Vice Chair after many years of sterling service in the role. We were pleased that Margaret Swerling came forward to replace him at the AGM in September. Alison Morgan is the new trustee nominated by Beannachar community.

The Staff Handbook has been revised following advice from our HR Advisor and comments from the HR subgroup. This work is now complete and the finished Handbook distributed to staff.

In January Neil informed us of his decision to step down as Director and he formally gave notice at the end of March. After nine years in post, Neil wishes to concentrate on the task of moving house and establishing a new home closer to his family. We will all be very sad to see him go.

We all recognise the great contribution Neil has made to Camphill Scotland. He leaves the organisation in a very strong position where we have established:

- A strong and positive public profile for Camphill in Scotland
- An agreed five year strategy that builds on recent success
- An agreed work plan for 2020-21
- An established system and processes to deliver our core objectives
- A motivated and capable staff team with distinctive roles and a clear idea of their short and medium term goal

Financial Review

The financial statements follow on pages 11 to 19.

CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2020

Financial Review continued

Total income in the year was £164,830 (2019: 165,012) and total expenditure £179,865 (2019: £177,156), resulting in a deficit of £15,035 (2019: deficit £12,144).

Total funds held by Camphill Scotland at 31st March 2020 amounted to £144,429 (2019: £159,464), of which none are restricted (2019: £7,270).

Reserves Policy

The 2015-2020 financial plan states that general reserves would be used for the following dual purposes: 1) to constrain any increases to the total annual fee (TAF) and 2) to fund value adding projects. The general reserves therefore allow valuable flexibility in allocation of resources in the short term. Over the longer term, Council recognises that modest increases to the TAF will continue to be necessary as the general reserves reduce.

In summary, our reserves are as follows:

Designated operating reserve:	£82,500
Designated reserve:	£21,400
General reserve:	£40,529

The designated *operating* reserve is held to cover six months' running costs as decided by Council in February 2018.

The designated reserve covers costs that could be reasonably anticipated but do not require an annual budget – specifically, project ideas that may emerge during the year, staff recruitment and one-off IT/legal costs.

We were able to disburse the funds held in the designated reserves for the New Lanark conference as Members agreed this could be used to support Camphill's 80th Birthday celebrations at New Lanark planned for June 2020. The complete picture of the financial situation is provided in the following financial statements.

Risk Management

Camphill Scotland relies on 11 members for its funding and relies on those same members to nominate our 11 trustees. There is therefore always a potentially significant challenge for the Camphill Scotland trustee to navigate their responsibilities toward Camphill Scotland, the member community that nominated them and the other links and allegiances they might hold to other Camphill groups.

Camphill Scotland conducts a comprehensive assessment of the risks facing the organisation on an annual basis using a 'traffic lights' risk register based on one used by the Charity Commission in England and Wales. At each subsequent Council meeting, the Director advises Council of any significant negative changes to the risks facing the organisation.

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Report of the Trustees For the year to 31st March 2020

Structure and Governance

Governing Document

Camphill Scotland is a Scottish charitable incorporated organisation and is governed by its Constitution dated February 1996 (amended December 2013). It is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

Trustees' induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

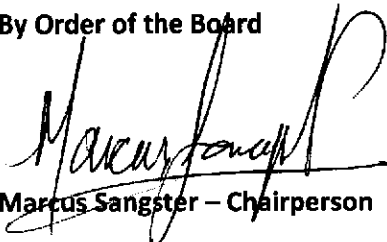
The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) regulations 2006 (as amended), and the provisions of the charity's constitution.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board



Marcus Sangster – Chairperson

16.6.2020.

CAMPBILL SCOTLAND

Independent Examiner's Report to the Trustees For the year to 31st March 2020

I report on the financial statements of the charity for the year to 31 March 2020 which are set out on pages 11 to 19.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

L. Tobin

**Louise Tobin – Chartered Accountant
Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE**

Date *23 July 2020.*

CAMPBILL SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 March 2020

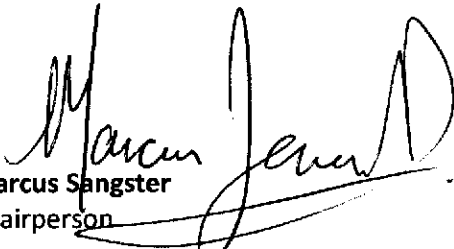
	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
INCOME FROM:						
Donations	3	360	-	-	360	1,505
Charitable activities:						
Membership fees		163,554	-	-	163,554	161,931
Investments	3	916	-	-	916	1,576
Total Income		164,830	-	-	164,830	165,012
EXPENDITURE ON:						
Charitable activities	5	172,595	-	7,270	179,865	177,156
Total Expenditure		172,595	-	7,270	179,865	177,156
Net Income/(Expenditure)		(7,765)	-	(7,270)	(15,035)	(12,144)
Transfer between funds		(3,000)	3,000	-	-	-
Net (Expenditure)/Income and Movement in Funds		(10,765)	3,000	(7,270)	(15,035)	(12,144)
RECONCILIATION OF FUNDS						
Total funds brought forward	9	51,294	100,900	7,270	159,464	171,608
Total funds carried forward	9	40,529	103,900	-	144,429	159,464

CAMPBILL SCOTLAND

BALANCE SHEET
At 31 March 2020

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
FIXED ASSETS						
Office equipment	7	684	-	-	684	-
CURRENT ASSETS						
Debtors and prepayments		3,807	-	-	3,807	393
Cash at bank and in hand		38,895	103,900	-	142,795	169,605
		42,702	103,900	-	146,602	169,998
LIABILITIES						
Creditors: amounts falling due within one year	8	(2,857)	-	-	(2,857)	(10,534)
NET ASSETS						
		40,529	103,900	-	144,429	159,464
FUNDS						
Unrestricted Fund	9				40,529	51,294
Unrestricted Designated Funds	9				103,900	100,900
Restricted fund	9				-	7,270
					144,429	159,464

The financial statements were approved by the Trustees on 16 June 2020 and were signed on their behalf by:


 Marcus Sangster
 Chairperson

16.6.2020.

CAMPBILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention, modified by the revaluation of its investment assets, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) as read with the update bulletin entitled 'Charities SORP FRS102 Update Bulletin' published on 2 February 2016 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Investment income is earned through holding assets for investment purposes and is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

CAMPBILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

1. ACCOUNTING POLICIES (CONTINUED)

Expenditure recognition (continued)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Cash at Bank

Cash at bank and in hand on the balance sheet comprise cash at banks and on hand and short-term deposits with a maturity of three months or less, which are subject to an insignificant risk of changes in value.

Pension Costs

The charity operated a money purchase (defined contribution) pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purpose within the object of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. INCOME FROM CHARITABLE ACTIVITIES

The charity's income consists of membership fees paid by Camphill communities in Scotland.

3. VOLUNTARY INCOME

	2020	2019
	£	£
Donations: Legacy	-	-
: Other	360	1,505
	<u>360</u>	<u>1,505</u>

CAMPHILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

	2020	2019
	£	£
4. INVESTMENT INCOME		
Bank interest	916	1,576
	<u>916</u>	<u>1,576</u>
5. EXPENDITURE ON CHARITABLE ACTIVITIES		
	2020	2019
	£	£
Unrestricted Fund		
Wages and NI	121,463	118,928
Pension	5,597	5,482
Honorarium	-	2,400
Travel and subsistence	10,598	10,883
Insurance	785	771
Learning and development - staff	1,384	1,893
Learning and development - trustees	2,220	2,096
Communications and website	2,407	3,004
Policy and influencing	3,224	2,249
Events	495	490
IT Support and equipment	1,608	2,983
Stationery and postage	846	772
Telephone and internet	1,022	1,143
Office expenses	392	146
Subscriptions and publications	4,763	4,580
Bank charges	91	45
Depreciation	228	-
HR assistance	393	393
Bookkeeping	941	601
Independent examiner's fees	1,320	1,320
Projects for Members		
Leadership development	12,818	11,384
Media training	-	1,993
GDPR	-	600
	<u>172,595</u>	<u>174,156</u>
Designated Funds		
Recruitment	-	3,000
	<u>-</u>	<u>3,000</u>
Restricted Fund		
New Lanark Conference	7,270	-
	<u>7,270</u>	<u>-</u>

CAMPHILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

	2020	2019
	£	£
6. STAFF COSTS		
Salaries (including homeworking allowance)	112,588	110,588
Employers National Insurance	8,875	8,340
Pension contributions	5,597	5,482
	<u>127,060</u>	<u>124,410</u>

The average weekly number of employees during the year was 3 (2019 – 3).

No employee received remuneration in excess of £60,000.

The retiring chairperson received an honorarium of £2,400 in 2019. Travel expenses of £897 (2019 - nil) were reimbursed to the trustees, and learning and development for the trustees was £2,220 (2019– £2,096).

	2020	2019
	£	£
7. FIXED ASSETS		
Cost/valuation at 1 st April 2019 and 31 st March 2020	<u>912</u>	<u>-</u>
Accumulated depreciation at 1 st April and 31 st March 2020	<u>228</u>	<u>-</u>
Net book value at 31 st March 2019 and 2020	<u>684</u>	<u>-</u>

	2020	2019
	£	£
8. LIABILITIES: Creditors falling due within one year		
Creditors and accruals	2,857	7,435
PAYE	-	3,100
	<u>2,857</u>	<u>10,535</u>

CAMPHILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

9. MOVEMENT IN FUNDS

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Unrestricted Funds					
General reserve	51,294	164,830	(172,595)	(3,000)	40,529
Designated operating reserve	82,500	-	-	-	82,500
Designated reserve	18,400	-	-	3,000	21,400
	<u>152,194</u>	<u>164,830</u>	<u>(172,595)</u>	<u>-</u>	<u>144,429</u>
Restricted Funds					
New Lanark Fund	7,270	-	(7,270)	-	-
	<u>159,464</u>	<u>164,830</u>	<u>(179,865)</u>	<u>-</u>	<u>144,429</u>

The Unrestricted Funds are:

General reserves are used for the following dual purposes: 1) to constrain any increases to the total annual fee (TAF) and 2) to fund value adding projects.

The designated operating reserve is held to cover six months' running costs.

The designated reserve covers costs that could be reasonably anticipated but do not require an annual budget – specifically, project ideas that may emerge during the year, staff recruitment and one-off IT/legal costs.

The Restricted funds are:

The New Lanark restricted reserve was intended to support the now discontinued New Lanark conference.

CAMPBILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2020

9. MOVEMENT IN FUNDS

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Unrestricted Funds					
General reserve	60,438	164,964	(174,156)	-	51,294
Designated operating reserve	82,500	-	-	-	82,500
Designated reserve	21,400	-	(3,000)	-	18,400
	<u>164,338</u>	<u>165,012</u>	<u>(177,156)</u>	<u>-</u>	<u>152,194</u>
Restricted Funds					
New Lanark Fund	<u>7,270</u>	-	-	-	<u>7,270</u>
	<u>171,608</u>	<u>165,012</u>	<u>(177,156)</u>	<u>-</u>	<u>159,464</u>

The Unrestricted Funds are:

General reserves are used for the following dual purposes: 1) to constrain any increases to the total annual fee (TAF) and 2) to fund value adding projects.

The designated operating reserve is held to cover six months' running costs.

The designated reserve covers costs that could be reasonably anticipated but do not require an annual budget – specifically, project ideas that may emerge during the year, staff recruitment and one-off IT/legal costs.

The Restricted funds are:

The New Lanark restricted reserve was intended to support the now discontinued New Lanark conference.

CAMPHILL SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

10. Statement of Financial Activities to 31 March 2019

The Statement of Financial Activities for the year to 31 March 2020 on page 11 distinguishes between unrestricted and restricted funds. The comparative breakdown for the previous year is as follows:

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2019 Total Funds £
INCOME FROM:				
Donations	1,505	-	-	1,505
Charitable activities:				
Membership fees	161,931	-	-	161,931
Investments	1,576	-	-	1,576
	<u>165,012</u>	<u>-</u>	<u>-</u>	<u>165,012</u>
Total Income				
	<u>165,012</u>	<u>-</u>	<u>-</u>	<u>165,012</u>
EXPENDITURE ON:				
Charitable activities	174,156	3,000	-	177,156
	<u>174,156</u>	<u>3,000</u>	<u>-</u>	<u>177,156</u>
Total Expenditure				
	<u>174,156</u>	<u>3,000</u>	<u>-</u>	<u>177,156</u>
Net (Expenditure)/ Income and Movement in Funds	(9,144)	(3,000)	-	(12,144)
RECONCILIATION OF FUNDS:				
Total funds brought forward	60,438	103,900	7,270	171,608
	<u>60,438</u>	<u>103,900</u>	<u>7,270</u>	<u>171,608</u>
Total funds carried forward	51,294	100,900	7,270	159,464
	<u>51,294</u>	<u>100,900</u>	<u>7,270</u>	<u>159,464</u>