

Camphill Scotland

Scottish Charity No. SC024428

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO 31 MARCH 2019**

CAMPHILL SCOTLAND
For the year ended 31 March 2019

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CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2019

The Trustees present their report with the financial statements of the charity for the year ended 31st March 2019. 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.

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

Christine Johnson (Chair) (left 9/10/18)	Andrew Plant (Vice-Chair)
Marcus Sangster (Chair) (joined 9/10/18)	Robert Leggate (Treasurer)
Colum Pooler	Jason Glass
Jeannie Carlson (left 19/2/19)	Keith Nunn (joined 19/2/19)
Margaret Swerling	Sandy Walton
Alex Busch	Juliane Busacker
Stuart Provan	Ulrike Mall

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 the 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.

CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2019

Policy and Influencing

A key role for Camphill Scotland is to ensure our members' interests, priorities and values are reflected in the national policy discussion. This year we made substantial contributions to the national discussion on social isolation and loneliness, Brexit, social security, inclusive communication, transitions and out of area placements. In doing so we were guided by Camphill values of community, inclusion and disability rights and by our international and multi-cultural outlook.

We made a presentation to the Scottish Parliament's cross party group on learning disability on Camphill's approach to loneliness and social isolation. We made five recommendations, all of which were taken up by the group. At our prompting, the group wrote to the Minister requesting that *Scotland Performs*, the National Performance Framework be updated to include a measure related to social isolation and loneliness. We are glad to report that this update has now been completed.

In response to the concerns of our members, we have made Brexit a strong focus of our influencing work this year. 40% of the total workforce in Scottish Camphill communities comes from other parts of the European Union. The quality and character of Camphill communities are immeasurably enhanced by their contribution.

Our work on Brexit has been very successful. We have enabled the voice of our members to be heard and have supported the Scottish third sector as a whole to come together and articulate their common interests. We achieved this by drafting legislation to safeguard the health and social care sector post Brexit. We led a campaign to secure support for the legislation across the sector and from politicians. 104 other organisations from across the UK signed up. We gained the support of Joanna Cherry MP and now Brendan O'Hara MP who has put forward the European Union Withdrawal (Evaluation of Effects on Health and Social Care Sectors) Bill.

We have attracted extremely positive and high profile media coverage of Camphill on Brexit. For example, BBC Reporting Scotland featured interviews with European co-workers at Tiphereth as the first item on the programme. STV Evening News then broadcast a similar piece in January 2019 based on footage shot at Newton Dee.

We organised a visit by Mike Russell, the Scottish Brexit Minister, to Camphill School Aberdeen to speak with European workers which attracted TV news media and the Press and Journal. At our request, the Scottish Consortium of Voluntary Organisations (SCVO) launched their campaign, '*EU are valued*', at Tiphereth. The Scottish Government featured a case study of Camphill in Scotland in their publication '*The contribution of EEA citizens to Scotland*', published in November 2018.

Our Brexit campaign has told the inspirational story of Camphill's founding by Austrian refugees. We have underlined Camphill's identity as a profoundly European movement, enabling friendships to be formed and sustained across national and cultural boundaries.

We have received positive feedback from members and from other organisations about our work on Brexit. For example, a co-worker at Beannachar wrote to say 'I really appreciate how you represent and present the interest of the Camphill communities, the interest of the international volunteers and all of our people in need.'

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Report of the Trustees For the year to 31st March 2019

Policy and Influencing (continued)

We also worked with the Royal College of Speech and Language Therapists, Inclusion Scotland and Citizens Advice Scotland to ensure that the rights and needs of people with a disability are fully incorporated in the new Scottish social security system. Our work focussed on inclusive and augmentative communication and advocacy. Jeane Freeman, Minister for Social Security, wrote to us in April 2018 as follows: *'I appreciate the way in which you took the opportunity to engage...in such a positive and constructive manner. In particular, I appreciate...all of the effort that you...put in to get us to an agreement on the difficult issue of independent advocacy'*

In 2018 – 19 we made consistent and determined efforts to raise the issue of transitions and so-called 'out of area' placements. We arranged for the Children and Young People's Commissioner Scotland to meet staff from Camphill School Aberdeen and Ochil Tower School along with parents of young people. After consultation with members we drafted a new piece of legislation that would entitle all young people with disabilities to proper transitions planning. We met with the Minister for Children and Young People and the Minister for Older People and Equalities to discuss this with them.

We contributed to a major piece of government research this year on out of area placements. The study rightly focussed on the regrettable fact that many people with learning disabilities in Scotland are placed outside their local area against their will. All those living in Camphill communities, however, have made a positive choice to be there. We emphasised that people with a learning disability have the right to choose where they live. The final report commented as follows.

(Camphill and Garvald) communities...offered a lifestyle that was viewed as secure, independent and high quality, with a rural aspect and an ethos of contribution from all, regardless of level of learning disability. Parents spoke passionately about the sense of community and the opportunity for their family member to be part of something and not to feel isolated.

'Coming home: complex care needs and out of area placements' (The Scottish Government, 2018)

Throughout the year we played an active role in key cross party groups in the Scottish Parliament, including the cross-party groups on carers, children and young people, disability, learning disability, older people and ageing and volunteering. These are important opportunities to build our networks and influence over the political process in Scotland.

Communications

Our website serves as an attractive window into Camphill for parents, carers, local authority staff and prospective volunteers. This year we updated it with new quotes from Care Inspectorate reports from 2017 and 2018 illustrating the benefits of life in Camphill. The website received over 21,000 visitors with almost 8,000 pages viewed per month. 160 unique volunteer applications to communities were made through our website during 2018 - 19.

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Report of the Trustees For the year to 31st March 2019

Communications (continued)

The Our Voice section of our website enables us to offer a commentary on the issues of the day and promote a positive, engaged image of Camphill. In the course of this year we published 71 articles on such topics as the excellent grades members receive from the Care Inspectorate, our Brexit campaign, visits by politicians and commentary on current policy issues.

Our tweets were seen over 146,000 times leading to over 4,000 views of our profile and over 500 visits to our website. We increased our Twitter following by 16%.

145 members signed up for our bi-monthly newsletter while 176 stakeholders receive our bi-monthly news roundup by email. We have doubled the number of family members who take our newsletter, and they remain the largest and most engaged external group accounting for 52% of all external contacts.

We have achieved a high and positive public profile by arranging and supporting visits to communities by politicians including Government Ministers this year as follows:

- Maureen Watt MSP, Minister for Mental Health (Camphill School Aberdeen and Simeon)
- John Swinney MSP, Deputy First Minister and Cabinet Secretary for Education and Skills (Corbenic)
- Mark Griffin, MSP (Tiphereth)
- Pete Wishart, MP (Corbenic)
- Mike Russell MSP, Scottish Brexit Minister (Camphill School Aberdeen)
- Willie Rennie MSP, Leader of the Scottish Liberal Democrats (Corbenic)
- Dr Alisdair Allan MSP, Minister for Overseas Aid (Tiphereth)
- Shona Robison MSP, Cabinet Secretary for Health (Tiphereth)
- Mark Ruskell MSP, (Corbenic)
- Ben Macpherson MSP, Minister for Europe, Migration and International Development (Newton Dee)

The recent visit by Mark Ruskell to Corbenic led to him to table a motion in the Scottish Parliament recognising the work of the Corbenic Camphill Community.

Over the course of the year we achieved positive television coverage on BBC Six O'Clock News (22/3/19), STV Evening News (18/1/19) and BBC Reporting Scotland (18/9/18). We gained positive coverage in the print media as follows: Third Force News, The Press and Journal, The Herald, Civil Society, Holyrood Magazine, The Evening News, The Courier, The Evening Express.

This year, for the first time, we hosted an exhibition space at the Convention of Scottish Local Authorities' annual conference where we showcased the work of our members. The feedback from councillors, chief executives and other senior members of the local government community about Camphill in Scotland was very positive.

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Report of the Trustees For the year to 31st March 2019

Communications (continued)

In October 2018 we published an accessible summary of the Why Research report. We distributed copies to members and associates in hard copy and digital copy. This has been well received with positive mention of it by colleagues in Northern Ireland.

We worked with Camphill Family and Friends to create a Scottish version of their popular 'Handover Guide' designed to help siblings and other family members take over the support of their relatives when parents are no longer able to do so.

Members' Development

In the 2018 – 19 work plan we set ourselves the specific objective of strengthening member engagement in the influencing work. We have made very clear progress here. The influencing group meets three times yearly and has been well attended.

Members have engaged with us to shape the responses we have made to consultations by the Scottish Government and other agencies over the course of 2018 – 19. Jonas Helbrandt and Andrew Plant helped us with our response to consultations on increasing employment opportunities in the public sector for people with learning disabilities and on loneliness and social isolation. Stuart Provan and Alex Busch assisted with the consultations on the government's proposed framework for supporting disabled children. Sandra Sabitson and Andrea Kahn helped us with the consultation on the PVG Scheme.

Members have become more confident in making use of politicians' visits to highlight the issues that are important to them and gain positive profile for their communities and Camphill as a whole. As a result they are more able to appreciate and contribute to the influencing work.

Camphill Scotland has secured the agreement of senior managers at the Scottish Social Services Council (SSSC) and the Care Inspectorate respectively to meet with our members on a twice yearly basis to hear members experience of regulation and respond as appropriate. Members have used these opportunities over the course of this year to raise issues such as how the SSSC handle investigations and the place of social pedagogy in the education of the social services workforce and how the Care Inspectorate include people with learning disability in inspections and how they handle complaints.

The Camphill Scotland strategic finance group was formed at members' request to enables them to discuss their financial practices, learn from one another and think more strategically about their financial challenges and opportunities. It meets three times a year. This year we tried out an action learning format which was well received and arranged for Annie Gunnar Logan to provide a more strategic perspective on the wider issues of social care funding in Scotland.

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Report of the Trustees For the year to 31st March 2019

Members' Development (continued)

To extend our networks and meet a wider range of people, we hold all our team meetings and staff meetings in communities and open the agenda to members to meet with us in whatever way they would like. In 2018 – 19 we made presentations to the Newton Dee meeting and to day service users at Tiphereth using a range of accessible means to explain our work to people with a learning disability. We met with the gardening team at Blair Drummond and the House Coordinators at Murtle Estate, Camphill School Aberdeen.

Our email groups help us to ensure that we target our information appropriately to members and widen the range of our contacts within the membership. These have been revised this year and updated with members. We published a new leaflet for those new to communities that outlines the vision and role of Camphill Scotland and provides contact information. We held our AGM in August where staff and trustees presented a review of our work and set out the strategy for the year ahead. All of these activities – email contact, face to face meetings and working groups enable Camphill Scotland to build networks across the membership and achieve depth in our relationships with key people.

We also promote member cohesion through common developmental activities. In 2018 – 19 we focussed on the following areas: leadership and succession, crisis management and the General Data Protection Regulation (GDPR).

We have been assisting members with leadership and succession for a number of years now. This year we held a recall event in October for those emerging and established leaders who took part in the previous year's programme. We also designed and delivered three new initiatives. We offered a new three day leadership course for supervisors which received so much interest that we put on two courses, reaching around 30 new people in the process. In January we held a workshop for trustees on the theme of leadership and succession. This attracted participants from Simeon, Loch Arthur, Blair Drummond, Ochil Tower School, Camphill School Aberdeen, Newton Dee and Camphill Central Scotland Trust. Participants noted the value of the event in *'Bringing my awareness to the importance of 'good decision making' and 'Creating space for reflection on my practice, attitudes and what I find important'*. Finally, we have initiated two action learning sets for leaders, one for those at CEO/Director level and one for those at senior management level. Both sets have been very well received by participants.

As set out in the 2018 – 19 Work Plan we commissioned Shor Communications to provide a day workshop on crisis management which was well attended and well received by members.

In early April we sent members a suite of documents on GDPR including privacy notices, guidance and a sample data protection policy. After correspondence with Kirkton Insurance Agency and a meeting with Ecclesiastical Insurance we were able to send members a sample data retention schedule approved by Ecclesiastical and reflecting the requirements relating to historical abuse insurance cover.

CAMPHILL SCOTLAND
Report of the Trustees
For the year to 31st March 2019

Organisational Development

Over the course of the year Council discussed how best to consult with and involve members in evaluating the work of Camphill Scotland. They decided they wanted to take time to reflect on the relationship between member communities and Camphill Scotland and how this impacts on the role of the trustee of Camphill Scotland. Over the course of 2019 – 20, trustees will have the opportunity to do this as they review the current strategy and consult with members on it. Council also emphasised the important role of the Annual General Meeting in consulting with members on the organisation's performance and plans for the future.

In October 2018, Christine Johnson's fixed four year term as Chair of Camphill Scotland came to an end. We will remember her contribution with gratitude. We were very pleased to appoint Marcus Sangster in her place. Marcus' previous career was mostly in forestry where he was particularly interested in promoting natural environments and spaces for the contribution they make to personal and collective wellbeing.

We also had to say goodbye to Jeannie Carlson who resigned after 12 years' service as a trustee of Camphill Scotland. We were glad to receive Keith Nunn as her replacement, nominated by the Simeon community.

Financial Review

The financial statements follow on pages 11 to 18.

Total income in the year was £165,012 (2018: 185,961) and total expenditure £177,145 (2018: £179,213), resulting in a deficit of £12,133 (in 2018 there was a surplus of £6,748).

Total funds held by Camphill Scotland at 31st March 2019 amounted to £159,463 (2018: £171,596), of which £7,270 are restricted (2018: £7,270).

Council held 2018 membership fees at the 2017 level, despite inflation running at 2.48% (CPI) in the previous year. Indeed, membership fees increased by only 2% from 2010 to 2018 – a period over which the cumulative rate of inflation was 29.5%. This has been possible through various efficiency savings made by Camphill Scotland over that period.

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.

CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2019

Reserves Policy (continued)

In summary, our reserves are as follows:

Designated operating reserve:	£82,500
Designated reserve:	£18,400
General reserve:	£51,293
New Lanark restricted reserve:	£7,270

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. In February 2018, Council added £5,000 for projects to bring it to the current figure.

The New Lanark restricted reserve is intended to support the New Lanark conference. Camphill Scotland no longer runs this conference, but holds funds so that they can be used by those who come forward to run it in the future.

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. This was conducted in December 2018 and trustees noted a reduction in the risks identified in the previous exercise but underlined the importance of continued vigilance in the areas of conflict of interest, reliance on membership fees and staff turnover.

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).

CAMPHILL SCOTLAND

Report of the Trustees For the year to 31st March 2019

Structure and Governance (continued)

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.

Over the course of this financial year, Camphill Scotland supported three trustees to undertake an online course called 'The Informed Trustee' covering the legal form of charity, roles and responsibilities, membership matters, communications and data, operations, fundraising, accounts, financial management and tax, risk management and sustainability and a personal development pathway for charity trustees.

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

CAMPHILL SCOTLAND
Independent Examiner's Report to the Trustees

For the year to 31st March 2019

I report on the financial statements of the charity for the year to 31 March 2019 which are set out on pages 11 to 18.

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.

John Cursiter – Chartered Accountant
Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE

Date

CAMPBILL SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 March 2019

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2019 Total Funds £	2018 Total Funds £
INCOME FROM:						
Donations	3	1,505	-	-	1,505	22,704
Charitable activities:						
Membership fees		161,931	-	-	161,931	161,928
Investments	3	1,576	-	-	1,576	1,329
Total Income		165,012	-	-	165,012	185,961
EXPENDITURE ON:						
Charitable activities	5	174,145	3,000	-	177,145	179,213
Total Expenditure		174,145	3,000	-	177,145	179,213
Net (Expenditure)/Income and Movement in Funds		(9,133)	(3,000)	-	(12,133)	6,748
RECONCILIATION OF FUNDS						
Total funds brought forward	8	60,426	103,900	7,270	171,596	164,848
Total funds carried forward	8	51,293	100,900	7,270	159,463	171,596

CAMPBILL SCOTLAND

BALANCE SHEET
At 31 March 2019

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2019 Total Funds £	2018 Total Funds £
CURRENT ASSETS						
Debtors and prepayments		393	-	-	393	1,977
Cash at bank and in hand		<u>61,435</u>	<u>100,900</u>	<u>7,270</u>	<u>169,605</u>	<u>176,612</u>
		61,828	100,900	7,270	169,998	178,589
LIABILITIES						
Creditors: amounts falling due within one year	8	<u>(10,535)</u>	<u>-</u>	<u>-</u>	<u>(10,535)</u>	<u>(6,993)</u>
NET ASSETS		<u>51,293</u>	<u>100,900</u>	<u>7,270</u>	<u>159,463</u>	<u>171,596</u>
FUNDS						
Unrestricted Fund	9				51,293	60,426
Unrestricted Designated Funds					100,900	103,900
Restricted fund	9				<u>7,270</u>	<u>7,270</u>
					<u>159,463</u>	<u>171,596</u>

The financial statements were approved by the Trustees on their behalf by:

and were signed

Marcus Sangster
Chairperson

CAMPHILL SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2019

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.

CAMPHILL SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2019

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

	2019	2018
	£	£
Donations: Legacy	-	21,582
: Other	1,505	1,122
	<u>1,505</u>	<u>22,704</u>

CAMPBILL SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2019

	2019	2018
	£	£
4. INVESTMENT INCOME		
Bank interest	1,576	1,329
	<u>1,576</u>	<u>1,329</u>
5. EXPENDITURE ON CHARITABLE ACTIVITIES		
	2019	2018
	£	£
Unrestricted Fund		
Wages and NI	118,928	115,153
Pension	5,482	5,333
Honorarium	2,400	-
Travel and subsistence	10,883	10,864
Rent	-	4,590
Insurance	771	697
Learning and development - staff	1,893	3,980
Learning and development - trustees	2,096	-
Communications and website	3,004	1,796
Policy and influencing	2,249	2,250
Events	490	278
IT Support and equipment	2,983	1,331
Stationery and postage	761	542
Telephone and internet	1,143	1,417
Office expenses	146	189
Subscriptions and publications	4,580	4,515
Bank charges	45	46
HR assistance	393	420
Bookkeeping	601	398
Independent examiner's fees	1,320	1,320
Projects for Members		
Leadership development	11,384	10,790
Stakeholder survey	-	9,180
Media training	1,992	1,524
GDPR	600	600
	<u>174,145</u>	<u>177,213</u>
Designated Funds		
Recruitment	3,000	-
	<u>3,000</u>	<u>-</u>
Restricted Fund		
New Lanark Conference	-	2,000
	<u>-</u>	<u>2,000</u>

CAMPHILL SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2019

	2019	2018
	£	£
6. STAFF COSTS		
Salaries	110,588	106,813
Employers National Insurance	8,340	8,340
Pension contributions	5,482	5,333
	<u>124,410</u>	<u>120,486</u>

The average weekly number of employees during the year was 3 (2018 – 3).
 No employee received remuneration in excess of £60,000.

The retiring chairperson received an honorarium of £2,400 (2018 – nil). No travel expenses (2018 - £877) were reimbursed to the trustees, and learning and development for the trustees was £2,096 (2018 – nil).

	2019	2018
	£	£
7. LIABILITIES: Creditors falling due within one year		
Creditors and accruals	7,435	3,971
PAYE	3,100	3,022
	<u>10,535</u>	<u>6,993</u>

8. MOVEMENT IN FUNDS

	At				At
	1 April	Income	Expenditure	Transfers	31 March
	2018	£	£	£	2019
	£	£	£	£	£
Unrestricted Funds					
General reserve	60,426	165,012	(174,145)	-	51,293
Designated operating reserve	82,500	-	-	-	82,500
Designated reserve	21,400	-	(3,000)	-	18,400
	<u>164,326</u>	<u>165,012</u>	<u>(177,145)</u>	<u>-</u>	<u>152,193</u>
Restricted Funds					
New Lanark Fund	7,270	-	-	-	7,270
	<u>171,596</u>	<u>165,012</u>	<u>(177,145)</u>	<u>-</u>	<u>159,463</u>

The Designated Funds are:

- The designated reserve represents funds held for projects for which there is no budget within general funds for example staff recruitment and one-off IT or legal costs.
- The operating reserve represents funds held to cover six months' running costs.

The Restricted funds are:

- The New Lanark Fund represents funds provided purposes of membership conferences.

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MOVEMENT IN FUNDS

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Unrestricted Funds					
General reserve	155,578	185,961	(177,213)	(103,900)	60,426
Designated operating reserve	-	-	-	82,500	82,500
Designated reserve	-	-	-	21,400	18,400
	<u>155,578</u>	<u>165,011</u>	<u>(177,143)</u>	<u>-</u>	<u>164,326</u>
Restricted Funds					
New Lanark Fund	<u>9,270</u>	-	<u>(2,000)</u>	-	<u>7,270</u>
	<u>164,848</u>	<u>165,011</u>	<u>(177,143)</u>	<u>-</u>	<u>171,596</u>

The Designated Funds are:

- The designated reserve represents funds held for projects for which there is no budget within general funds for example staff recruitment and one-off IT or legal costs.
- The operating reserve represents funds held to cover six months' running costs.

The Restricted funds are:

- The New Lanark Fund represents funds provided purposes of membership conferences.

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9. Statement of Financial Activities to 31 March 2018

The Statement of Financial Activities for the year to 31 March 2019 on page 8 distinguishes between unrestricted and restricted funds. The comparative breakdown for the previous year is as follows:

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2018 Total Funds £
INCOME FROM:				
Donations	22,704	-	-	22,704
Charitable activities:				
Membership fees	161,928	-	-	161,928
Investments	1,329	-	-	1,329
	<u>185,961</u>	<u>-</u>	<u>-</u>	<u>185,961</u>
Total Income				
	<u>185,961</u>	<u>-</u>	<u>-</u>	<u>185,961</u>
EXPENDITURE ON:				
Charitable activities	<u>(177,213)</u>	<u>-</u>	<u>(2,000)</u>	<u>(179,213)</u>
Total Expenditure				
	<u>(177,213)</u>	<u>-</u>	<u>(2,000)</u>	<u>(179,213)</u>
Net Income/(Expenditure)	8,748	-	(2,000)	6,748
Transfer between funds	<u>(103,900)</u>	<u>103,900</u>	<u>-</u>	<u>-</u>
Net movement in funds	(95,152)	103,900	(2,000)	6,748
RECONCILIATION OF FUNDS:				
Total funds brought forward	<u>155,578</u>	<u>-</u>	<u>9,270</u>	<u>164,848</u>
Total funds carried forward	<u>60,426</u>	<u>103,900</u>	<u>7,270</u>	<u>171,596</u>