

**Camphill Scotland**

**Scottish Charity No. SC024428**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 MARCH 2021**

**CAMPHILL SCOTLAND**  
**For the year ended 31 March 2021**

**CONTENTS**

	Page
Reference and Administrative Details	1
Report of the Trustees	2-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-18

## **CAMPHILL SCOTLAND**

### **Report of the Trustees For the year to 31st March 2021**

The Trustees present their report with the financial statements of the charity for the year ended 31st March 2021. 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)	Ulrike Mall
Colum Pooler (Treasurer) (to May 2021)	Alison Morgan
Margaret Swerling (Vice Chair)	Jason Glass
Keith Nunn (to January 2021)	Andrew Plant
Sandy Walton (to September 2020)	Alex Busch
Juliane Busacker (to March 2021)	Stuart Provan (to June 2020)
Richard Costigan (from October 2020)	

#### **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 areas in turn. 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 2021**

### **Policy, Influencing and Public Affairs**

Camphill Scotland has continued to secure significant achievements in its policy and public affairs work over the last year. The support from members has been invaluable in progressing this work. With the ongoing support of members and supporters, Camphill Scotland is in a strong position to build upon its policy and public affairs work in the new Scottish parliament.

#### Inclusive communication

Camphill Scotland, the Royal College of Speech and Language Therapists, and Inclusion Scotland succeeded in ensuring that the Scottish Government's Social Security legislation and Consumer Scotland legislation included a strong focus on inclusive communication. Building upon this success, Camphill Scotland and the Royal College of Speech and Language Therapists drafted the Inclusive Communication (Scotland) Bill, and secured commitments in the manifestos of 4 of the 5 political parties represented in the Scottish Parliament that they will support the introduction of measures in the new parliament to increase the use of inclusive communications by public bodies.

#### Immigration and Social Security Co-ordination (EU Withdrawal) Bill

Camphill Scotland and our partners helped to secure a commitment from the UK Government that it will commission an independent review of the impact of the Immigration and Social Security Co-ordination (EU Withdrawal) Bill and of the new points-based immigration system upon health and social care across the UK. By way of further background, Baroness Jenny Jones, a member of the Green Party, lodged an amendment to the Report Stage of the Immigration and Social Security Co-ordination (EU Withdrawal) Bill in the House of Lords, on behalf of Camphill Scotland and our supporters totalling over 50 organisations across the UK. The Amendment would have required the UK Government to commission an independent evaluation of the impact of the Immigration and Social Security Co-ordination (EU Withdrawal) Bill, and of the introduction of a Points Based Immigration system, upon the health and social care sectors across the 4 Nations. Lord Rosser tabled an amendment similar to the Amendment which Baroness Jones tabled on behalf of Camphill Scotland and our partners, and the UK Government gave a commitment that it would publish an independent assessment of the impact of ending free movement on the social care sector.

#### Immigration Health Surcharge exemption

Baroness Judith Jolly, a Liberal Democrat Peer, lodged an amendment to the Committee Stage of the Immigration and Social Security Co-ordination (EU Withdrawal) Bill in the House of Lords, on behalf of Camphill Scotland and our supporters totalling over 50 organisations across the UK. The Amendment would have required the UK Government to ensure that the immigration health surcharge exemption extends to international volunteers. In response, the Minister gave a commitment to meet Baroness Jolly to discuss the Amendment, and dialogue is ongoing between the UK Government and Baroness Jolly.

#### Disabled Children and Young People (Transitions to Adulthood) (Scotland) Bill

Following Johann Lamont MSP's consultation with MSPs about her proposed Member's Bill, the Disabled Children and Young People (Transitions to Adulthood) (Scotland) Bill, a total of 53 MSPs from all of the 5 political parties represented in the Scottish Parliament confirmed their support for the Bill. On 18 August 2020 Johann Lamont MSP was given permission by the Scottish Parliamentary Bureau to introduce her Bill, which was developed by Camphill Scotland with support from Camphill School Aberdeen, Ochil Tower School and our other members, and by Inclusion Scotland.

### **CAMP HILL SCOTLAND**

## **Report of the Trustees For the year to 31st March 2021**

### Disabled Children and Young People (Transitions to Adulthood) (Scotland) Bill continued

In November 2020 the Scottish Parliament's Education and Skills Committee issued a Stage 1 request for evidence about the Bill. The evidence submitted by young people, parents, third sector organisations, public bodies and other agencies to the Education and Skills Committee confirmed overwhelming support for the Bill. This included evidence from a focus group of young people at Camphill School Aberdeen, and evidence from the members of the Because We Matter parents' network.

Johann Lamont MSP, and representatives from Camphill Scotland and from Inclusion Scotland, gave oral evidence to the Education and Skills Committee on 24 February 2021 about the general principles and content of her proposed Disabled Children and Young People (Transitions to Adulthood) (Scotland) Bill. Although the Bill received a positive response from the Committee, it subsequently confirmed that it would be unable to complete its Stage 1 scrutiny due to the lack of time left in the parliament. This was highlighted in a statement to the Scottish Parliament on 9 March 2021 by Clare Adamson MSP, the Convenor of the Committee: *"It is clear from the response to our call for views that the proposals deserve further scrutiny. I know that we cannot hold a future Government and committee to that in session 6, but we trust that the committee's views will be heard. I thank Johann Lamont again for raising this really important issue and I hope that, in the next session, the Parliament finds a way to improve outcomes for disabled young people in the transition to adulthood"*.

To ensure that the proposed legislation to improve disabled children's and young people's transitions to adulthood is progressed, Camphill Scotland and Inclusion Scotland then engaged with the main political parties to secure a commitment in their manifestos to re-introduce the legislation. Our organisations' efforts in this area have been rewarded, as 4 parties included commitments in their manifestos to improve outcomes in the transition to adulthood for disabled children and young people.

### Cross Party Groups

Camphill Scotland continued to play an active role in different cross-party groups in the Scottish Parliament, including the cross-party groups on Disability, on Learning Disability, on Carers, on Children and Young People, on Older People and Ageing and on Volunteering. Camphill Scotland raised the issue of day services at the final meeting on 17 March 2021 of the Scottish Parliament's Cross-Party Group on Learning Disability, consisting of MSPs, organisations and individuals with an interest in issues relating to learning disability. At the meeting Camphill Scotland secured agreement from the Cross-Party Group that its legacy paper will include a commitment it will request that the Health and Sport Committee in the new parliament undertakes an inquiry into the availability of day services and day centres for people with a learning disability and other support needs. The Cross-Party Group on Learning Disability will progress its legacy paper in the new parliament, including requesting that the Health and Sports Committee undertakes this inquiry.

### Partnership working

Camphill Scotland has strong partnership working with Inclusion Scotland, CCPS, SCVO, the Royal College of Speech and Language Therapists and Children in Scotland.

## **CAMPHILL SCOTLAND**

## **Report of the Trustees For the year to 31st March 2021**

### Partnership working continued

We are also members of the Scottish Campaign on Rights to Social Security, and supported its Manifesto for the 2021 Scottish Parliament elections. Camphill Scotland also renewed its membership of the Scottish Volunteering Forum, which consists of organisations with an interest in volunteering, including volunteer recruitment.

### **Communications**

The global coronavirus pandemic impacted Camphill's 80<sup>th</sup> Anniversary celebrations. A parliamentary reception at the Scottish Parliament, originally planned for October 2020, has been postponed until it is safe to host physical events. However, we were able to launch our film 'Camphill – Still Thriving at 80', which was created in collaboration with media co-op and a number of our members.

The film was screened as part of the Fire Starter Festival, which is run by the Collective Leadership for Scotland team at The Scottish Government. Camphill Scotland and a member from Camphill Blair Drummond, who was involved in the filming, took part in a Q&A during the event.

We have continued to develop our online communications and have introduced a Facebook page to our social media portfolio. Our internal comms continues to provide communities across Scotland with up-to-date information on our work and activities across Camphill.

Our use of social media and interest in what we have to say, have both increased during the course of the year across all social media platforms. We intend to delve more deeply into understanding our audiences in order to maximise public and associate support for Camphill in Scotland.

### Twitter

We continue to tweet regularly on issues of the day, to promote members' work and in support of associates. Interest has risen this year, with a sharp rise in impressions (the number of time readers saw our Tweets) and profile visits. Newsletters, member vacancies and stories remain popular.

### Internal email groups

We averaged one email per day between 17 internal email interest groups, and we alerted key contacts to 29 different topics over the course of the year. The Influencing Policy and the new Covid-19 email groups were most heavily used.

### Newsletters

We issued 6 ebulletins to associate subscribers, reaching around 330 readers per issue. We issued 6 newsletters to members, reaching around 160 members per issue. Engagement levels remain highest with the relative's group and lowest with members, who perhaps remain more up to date with our news in other ways.

Since becoming more active on Facebook and Instagram we have attracted a large number of new subscribers, and we have recently (May 2021) revised our subscription lists to better accommodate their interests. We share associate ebulletins and alerts on issues such as the Transitions Bill and the Family Network on social media and interest has been relatively high.

## **CAMPBILL SCOTLAND**

## **Report of the Trustees For the year to 31st March 2021**

### Website

As with social media in general, visitor numbers to our website increased by 23% on last year and pages were viewed over 96,000 times. The most popular pages continue to be: Vacancies, Find your place, CSA, and Volunteering.

We promoted 28 vacancies for members, members received 94 enquiries and 744 volunteer applications. We published 49 news articles.

### YouTube

With the launch of our new film 'Camphill - Still Thriving at 80' our previously neglected YouTube page received 3.4k views, compared to 671 views the previous year. 50% of viewers were UK based.

### Facebook

Since launching our Facebook page to celebrate the start of Camphill's 80<sup>th</sup> birthday in June 2020 we have attracted almost 500 followers.

## **Member Development**

We host a number of forums for members to come together to share information and to make collective decisions. During the pandemic we have used online meetings to reach out to more members in new ways, and this is something that we will continue to build on.

### Forums for collaboration

- We have held a weekly (sometimes twice weekly) Covid meeting since the beginning of the first lockdown in March 2020. This has informed a large part of our work and has provided a forum for members to share learning and source advice from peers. We subsequently addressed issues which arose with the relevant external forums, partners and stakeholders, including Scottish Government, CCPS, COSLA and the Care Inspectorate. These meetings have played an integral part in supporting our members through all areas of the pandemic and ensuring a coordinated response across Camphill in Scotland wherever possible
- The Influencing Group met to discuss the Scottish Parliament elections, plans for policy engagement in the upcoming parliamentary session and plans for engagement with politicians and stakeholders within communities
- The Strategic Finance Group met twice to discuss financial challenges and issues arising from Covid. Shared learning around challenges such as local authority contract delays and cancellations is helpful for members
- Clare Drummond, Service Manager for the Care Inspectorate, attended a Covid meeting to answer questions on subjects including family visits, PPE, integrating day placements into settings and road mapping
- The Volunteering Group met nine times during the year and continues to be well attended. This forum brings together colleagues from across Camphill and volunteering organisations to discuss issues relating to international volunteering and how to develop the pipeline for new talent. We are developing a pilot scheme to match Care Leavers with communities

## **CAMPHILL SCOTLAND**

## **Report of the Trustees**

### **For the year to 31st March 2021**

- We have also established new networks for our members. The International Co-workers Meet-up is an online space for volunteers who have joined from overseas during lockdown. They can share experiences about what it is like at their community and create new connections. The Members Meet-Up is for everyone who works and volunteers within a Camphill community in Scotland, and is set-up as an evening social event.
- The Family Network was established this year with an aim of uniting families from across Camphill communities. Parents and siblings meet on a regular basis to offer peer support and to discuss the current opportunities and issues for Camphill. It has grown to become a hugely important resource for families.

#### Links with other organisations

- We have attended weekly meetings with CCPS, representing Camphill communities in discussions and surveys relating to the impacts and issues presented to the sector by the Covid pandemic. We have played an invaluable role in distributing relevant information to communities to allow them to plan and course correct when necessary
- Charlie McMillan, CEO at Scottish Commission for Learning Disabilities (SCLD), spoke at our AGM on protecting and championing rights for people with learning disabilities and we continue to support each other's work
- Inclusion Scotland have continued to be strong allies, particularly in our work on transitions
- Our work with Royal College of Speech and Language Therapists on the Inclusive Communications Bill culminated in Inclusive Communications being included in four of the five party manifestos during the Scottish Elections 2021. We co-commissioned research from Fraser of Allander at Strathclyde University to aid us in this work
- We accepted an invitation to join the SCVO Intermediaries Network and continue to be members of SCVO, CCPS, ALLIANCE and ACOSVO
- Through our work around Day Services, we have established a support group to share information and learning with Capability Scotland and Sense Scotland
- Our campaigns on the need for an independent review of the impact of Brexit and the new points-based immigration system on health and social care, and on the need to extend the immigration health surcharge exemption to international volunteers, were both UK-wide campaigns. These campaigns were led by Camphill Scotland, the ALLIANCE and SCVO. It is extremely rare for Scottish organisations to lead UK-wide alliance campaigns. This is a testament to our strong partnerships with other organisations

#### **Governance, Administration and Organisational Development**

Emma Walker joined Camphill Scotland in June 2020 as Director.

We have had a number of governance changes over the past year due to people leaving their roles within Camphill communities. Stuart Provan left his role when he left his position at Ochil Tower School. Keith Nunn left his role at Simeon and therefore is no longer a Trustee. Colum Pooler stepped down as Trustee and Treasurer when he left his position at Corbenic. Upon completion of a full term as a Trustee, Sandy Walton also stepped down as representative for Tiphereth and was replaced by Richard Costigan. Julianne Busacker, Loch Arthur, stood down as a Trustee to have a baby, and was replaced by Ines Maier. Sandy Walton remains involved as an internal Camphill mentor for the Director.

#### **CAMPBILL SCOTLAND**



## **Report of the Trustees For the year to 31st March 2021**

### **Financial Review**

The financial statements follow on pages 10 to 18.

Total income in the year was £181,095 (2020: 164,830) and total expenditure £154,690 (2020: £179,865), resulting in a surplus of £26,405 (2020: deficit £15,035).

This surplus is primarily because Ochil Tower prepaid £14,831 fees for 2022.

Total funds held by Camphill Scotland at 31<sup>st</sup> March 2021 amounted to £170,834 (2020: £144,429), of which none are restricted (2020: nil).

### **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:	£66,934

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.

### **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.

## **CAMPHILL SCOTLAND**

### **Report of the Trustees**

## **For the year to 31st March 2021**

### **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**  
**CAMPHILL SCOTLAND**

### **Independent Examiner's Report to the Trustees**

## **For the year to 31st March 2021**

I report on the financial statements of the charity for the year to 31 March 2021 which are set out on pages 10 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.

**Louise Tobin – 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 2021

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2021 Total Funds £	2020 Total Funds £
<b>INCOME FROM:</b>						
Donations	3	460	-	-	460	360
Charitable activities:						
Membership fees	2	179,873	-	-	179,873	163,554
Investments	3	762	-	-	762	916
Total Income		<u>181,095</u>	<u>-</u>	<u>-</u>	<u>181,095</u>	<u>164,830</u>
<b>EXPENDITURE ON:</b>						
Charitable activities	5	<u>137,758</u>	<u>16,932</u>	<u>-</u>	<u>154,690</u>	<u>179,865</u>
Total Expenditure		<u>137,758</u>	<u>16,932</u>	<u>-</u>	<u>154,690</u>	<u>179,865</u>
<b>Net Income/(Expenditure)</b>		43,337	(16,932)	-	26,405	(15,035)
<b>Transfer between funds</b>		(16,932)	16,932	-	-	-
<b>Net Income/(Expenditure) and Movement in Funds</b>		26,405	-	-	26,405	(15,035)
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>	9	<u>40,529</u>	<u>103,900</u>	<u>-</u>	<u>144,429</u>	<u>159,464</u>
<b>Total funds carried forward</b>	9	<u><u>66,934</u></u>	<u><u>103,900</u></u>	<u><u>-</u></u>	<u><u>170,834</u></u>	<u><u>144,429</u></u>

CAMPBILL SCOTLAND

BALANCE SHEET

**At 31 March 2021**

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Fund £	2021 Total Funds £	2020 Total Funds £
<b>FIXED ASSETS</b>						
Office equipment	7	1,487	-	-	1,487	684
<b>CURRENT ASSETS</b>						
Debtors and prepayments		3,441	-	-	3,441	3,807
Cash at bank and in hand		68,020	103,900	-	171,920	142,795
		71,461	103,900	-	175,361	146,602
<b>LIABILITIES</b>						
Creditors: amounts falling due within one year	8	(6,014)	-	-	(6,014)	(2,857)
<b>NET ASSETS</b>						
		66,934	103,900	-	170,834	144,429
<b>FUNDS</b>						
Unrestricted Fund	9				66,934	40,529
Unrestricted Designated Funds	9				103,900	103,900
Restricted fund	9				-	-
					170,834	144,429

The financial statements were approved by the Trustees on June 2021 and were signed on their behalf by:

**Marcus Sangster**  
Chairperson

## CAMPHILL SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### 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 2021

#### 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. This includes any prepayments in line with the income recognition policy. In 2021 £14,831 (2020 – nil) were received from Ochil Tower in advance for 2022.

#### 3. VOLUNTARY INCOME

	2021	2020
	£	£
Donations: Legacy	-	-
: Other	460	360
	<u>460</u>	<u>360</u>

**CAMPBILL SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>4. INVESTMENT INCOME</b>		
Bank interest	762	916
	<u>762</u>	<u>916</u>
<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted Fund</b>		
Wages and NI	114,930	121,463
Pension	5,348	5,597
Travel and subsistence	40	10,598
Insurance	795	785
Learning and development - staff	1,339	1,384
Learning and development - trustees	138	2,220
Communications and website	2,653	2,407
Policy and influencing	2,313	3,224
Events	-	495
IT Support and equipment	1,615	1,608
Stationery and postage	1,118	846
Telephone and internet	1,433	1,022
Office expenses	256	392
Subscriptions and publications	3,510	4,763
Bank charges	116	91
Depreciation	171	228
HR assistance	420	393
Bookkeeping	371	941
Independent examiner's fees	1,155	1,320
<b>Projects for Members</b>		
Leadership development	37	12,818
	<u>137,758</u>	<u>172,595</u>
<b>Designated Funds</b>		
80 <sup>th</sup> birthday	7,212	
Recruitment	9,720	
	<u>16,932</u>	<u>-</u>
<b>Restricted Fund</b>		
New Lanark Conference	<u>-</u>	<u>7,270</u>



## CAMPBILL SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>6. STAFF COSTS</b>		
Salaries (including homeworking allowance)	107,907	112,588
Employers National Insurance	7,023	8,875
Pension contributions	5,348	5,597
	<u>120,278</u>	<u>127,060</u>

The average weekly number of employees during the year was 3 (2020 – 3).  
No employee received remuneration in excess of £60,000.

No travel expenses (2020 - £897) were reimbursed to the trustees, and learning and development for the trustees was £138 (2020– £2,220).

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>7. FIXED ASSETS</b>		
Cost/valuation at 1 <sup>st</sup> April 2020 and 31 <sup>st</sup> March 2021	<u>1,886</u>	<u>912</u>
Accumulated depreciation at 1 <sup>st</sup> April 2020 and 31 <sup>st</sup> March 2021	<u>399</u>	<u>228</u>
Net book value at 31 <sup>st</sup> March 2020 and 2021	<u>1,487</u>	<u>684</u>
<b>8. LIABILITIES: Creditors falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors and accruals	3,112	2,857
PAYE	2,902	-
	<u>6,014</u>	<u>2,857</u>

## CAMPHILL SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### 9. MOVEMENT IN FUNDS

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
<b>Unrestricted Funds</b>					
General reserve	40,529	181,095	(137,758)	(16,932)	66,934
Designated operating reserve	82,500	-	-	-	82,500
Designated reserve	21,400	-	(16,932)	16,932	21,400
	<u>144,429</u>	<u>181,095</u>	<u>(154,690)</u>	<u>-</u>	<u>170,834</u>
<b>Restricted Funds</b>					
New Lanark Fund	-	-	-	-	-
	<u>144,429</u>	<u>181,095</u>	<u>(154,690)</u>	<u>-</u>	<u>170,834</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 2021

#### 9. MOVEMENT IN FUNDS

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
<b>Unrestricted Funds</b>					
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>
<b>Restricted Funds</b>					
New Lanark Fund	<u>7,270</u>	<u>-</u>	<u>(7,270)</u>	<u>-</u>	<u>-</u>
	<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 2021**

**10. Statement of Financial Activities to 31 March 2020**

The Statement of Financial Activities for the year to 31 March 2021 on page 10 distinguishes between unrestricted and restricted funds. The comparative breakdown for the previous year is as follows:

	<b>Unrestricted General Fund £</b>	<b>Unrestricted Designated Funds £</b>	<b>Restricted Fund £</b>	<b>2020 Total Funds £</b>
<b>INCOME FROM:</b>				
Donations	360	-	-	360
Charitable activities:				
Membership fees	163,554	-	-	163,554
Investments	916	-	-	916
	<u>164,830</u>	<u>-</u>	<u>-</u>	<u>164,830</u>
Total Income				
	<u>164,830</u>	<u>-</u>	<u>-</u>	<u>164,830</u>
<b>EXPENDITURE ON:</b>				
Charitable activities	<u>172,595</u>	<u>-</u>	<u>7,270</u>	<u>179,865</u>
Total Expenditure	<u>172,595</u>	<u>-</u>	<u>7,270</u>	<u>179,865</u>
<b>Net (Expenditure)/ Income and Movement in Funds</b>	(7,765)	-	(7,270)	(15,035)
<b>Transfer between funds</b>	(3,000)	3,000	-	-
<b>Net (Expenditure)/Income and Movement in Funds</b>	(10,765)	3,000	(7,270)	(15,035)
<b>RECONCILIATION OF FUNDS:</b>				
<b>Total funds brought forward</b>	<u>51,294</u>	<u>100,900</u>	<u>7,270</u>	<u>159,464</u>
<b>Total funds carried forward</b>	<u>40,529</u>	<u>103,900</u>	<u>-</u>	<u>144,429</u>