

**REGISTERED COMPANY NUMBER: 00259058 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1060476**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019  
FOR  
THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

Paget Reid York  
Chartered Certified Accountants  
96 - 98 Castle Lane West  
Bournemouth  
Dorset  
BH9 3JU

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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# **THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report, incorporating the directors' report, with the financial statements for the charity for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) and its Update Bulletin 1 and the Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland'

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects of the charity are to establish and maintain in Hampshire or Dorset, or either of those counties, one or more camps for the use, on such terms as may be thought proper, of the members of the Guide Association and members of such kindred societies or institutions as are approved by the charity. To achieve this The Bournemouth Guide Camp Association maintains a site for camp and pack holidays at Dudsbury, near Ferndown, Dorset. There have been no changes in policy in the current year.

The camp site is an Iron Age Fort. The site is registered as an ancient monument with English Heritage due to its unique archaeological significance. The charity has nearly completed a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp.

In addition to the provision of a site for camp and pack holidays, events undertaken during the year include a Midsummer Camp Fire Supper Evening, Autumn Disco, an "Ugly Safari" Weekend, an Apple Fair and a Roundhouse Xmas Workshop. In addition to the Guide movement the site has been used by Dorset Camping & Caravan Club, the Boys' Brigade, Jean Jaures School from Cherbourg, Abbas & Templecombe Primary School, Dorset Reclaim, a Craft Group, the Weald Singers, Cambridge University Brass Band, the Scout & Guide Graduate Association and a local Scout Group.

Sunbeams Day Nursery continue to utilise the Chalet for up to five days per week during term time. The arrangements were again renewed in August for a 12 month period until July 2020.

The charity keeps in mind the Charity Commission's guidance on public benefit, meeting the criteria for the advancement of education, citizenship and community development in promoting the education of young people to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

#### **Volunteers**

Voluntary assistance was provided throughout the year. Such assistance has been essential to the running of the charity particularly in fulfilling the objects of the charity. The work of Dudsbury and its associated Events are run by the trustees and the fundraising committee which amounts to around 20 individuals. When Events are run we receive additional assistance from local guide leaders working under our supervision.

# **THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

### **ACHIEVEMENT AND PERFORMANCE (incorporating Financial Review and Future Developments)**

During 2019 we have enjoyed a successful period with improved occupancy levels that generated a record level of Bookings income. Most of the increase was from Guiding related usage, which is encouraging, but non-Guiding income also improved.

General donations were higher, there were no bequests received in 2019. The Fund Raising Committee had another busy and successful period and for the first time generated in excess of £4000 net from various events. Souvenir Sales were 47% up on the previous year making a very useful net cash contribution.

Overall we once again generated a cash surplus, before charging for depreciation and a smaller deficit after depreciation, the increase in cash enables us to start formulating plans for further work on the Chalet and moving us nearer to embarking on a partial rebuilding and renovation of the outside Toilet Block used by campers.

Running costs were well contained and at very similar overall levels to 2018 with an increase in repairs and renewals expenditure balanced by a reduction in estate work. As far as possible it is essential that we keep spending on maintaining the fabric of the buildings and protecting the site with the overall objective to preserve and enhance the attractiveness of Dudsbury to our Hirers.

As reported in previous years we obtained grants from Dorset County Council and the National Heritage Lottery Fund towards our "Heritage Footpath" project. The official title is "Interpreting and conserving Dudsbury Ancient Hill Fort and the history of Girlguiding on it". Most of the work was carried out in 2017 and it had been hoped to complete everything in 2018. However, we experienced delays with the procedural issues relating to the re-routing of the public footpath and it also became apparent that remedial work on the Round House was required to overcome initial design shortcomings. During 2019 this work was completed and the Round House is now a much admired and appreciated attraction. Meanwhile formal approval to the re-routing of the public footpath is moving closer and we are hopeful that 2020 will see everything finalised.

A local nursery school has continued to hire the Chalet and during 2019 we renewed the 12 month agreement through until the end of the 2020 summer term. They are endeavouring to expand their activities and given the evolving environment in which we are operating we continue to see this type of alliance as vital to the future viability and survival of Dudsbury.

We remain committed to updating and expanding our Management structure to reflect current needs and changed circumstances within Girlguiding. Additional posts will be created when suitable volunteers can be brought on board. Work has commenced on updating our Memorandum & Articles of Association.

### **Grant funding & donations**

Unrestricted donations totalling £1,574 (2018:£157) were received in the year in addition to restricted donations totalling £4,509 (2018: £1656) from a number of sources including the BH Coastal Lottery, JP Morgan, HSBC and Bournemouth Guide Shop. No legacies were received in the year. We have received a pledge of £7000 from Friends of Dudsbury towards the Toilet Block refurbishment. We have received no payments in kind for services during the year apart from the time of volunteers that cannot be quantified.

### **Grant Giving**

No Grants were made during the year.

### **Reserves Policy**

The charity's free reserves (that is those funds not tied up in fixed assets or designated and restricted funds) at 31 December 2019 were £56,096 (2018: £51,789). The directors consider that this is an appropriate level of free reserves to meet the charity's continuing operational obligations and fugitive monies. We currently hold £25,000 on an HSBC Money Market account against unforeseen repair costs and a further £25,000 allows about 12 months (in terms of normal day to day expenses) to recover from any unforeseen shocks, such as Covid 19.

# **THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

Our revised forecasts, which assume that we have no further significant income between now and 31st December 2020 due to Covid 19, suggests our overall cash balances will decline by about £16000 to around £54000 by the financial year end. This takes account of the waiving of Business Rates but does not include the £10000 from the Government's Retail, Hospitality and Leisure Grant Fund which we have applied for. We are obviously battening down the hatches as much as possible and only undertaking essential maintenance work for the time being. As such we are hopeful for the future although we suspect that 2021 will still be very difficult even assuming that life has returned to something like normal. Money (for discretionary purposes such as holidays) will be short and bookings will probably be down and numbers of individual attendees as well. We have also committed to rolling over deposits from this year which will have an impact on next year's income. We are confident we have enough reserves to see us through as things stand.

### **Investment Policy**

Under the memorandum and articles of association, the charity has the power to make any investment, which the trustees see fit.

### **Risk**

Our annual Risk Assessment relating to the Site and Buildings, first carried out in 2006, has been updated and reviewed at our meeting in September 2019. We are also working our way through our records to ensure that we meet the relevant Data Protection guidelines (GDPR).

# **THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 17th September 1931 and registered as a charity on 3rd February 1997.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Recruitment and appointment of new trustees**

Trustees are recruited and appointed where they are deemed to possess the experience and skills required to perform the role of a trustee.

#### **Organisational structure**

Members of the council of management are directors for the purpose of company law and trustees for the purpose of charity law. As set out in the Articles of Association, the council nominates a chairman and secretary. Council nominates four directors for the camp site. Other directors are the Dorset County Commissioner of the Guide Association, the division commissioners or assistant division commissioners for each of the Bournemouth divisions of the guide association and ten district commissioners of the Guide Association or warranted guiders who hold a uniformed appointment with a Bournemouth division of the Guide Association (five nominated by the North Division and five by the South Division). Council may appoint further directors as appropriate.

Members of the Council of Management (the trustees/directors) , who meet six times per annum, administer the charity.

There has been no changes to Directors during 2019. Specific Positions are as follows:

Management Adviser - Vacant Position  
Bookings Adviser - E A Dawkins  
Members' Secretary - L M Grocott  
Site Manager - J M Daniels

#### Other management

Camp Adviser - S Webb

#### **Induction and training of new trustees**

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

#### **Related parties**

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, both of which nominate directors and provide occasional funding to enable the charity to carry out its charitable objectives. A summary of transactions with those parties is set out in note 17 to the financial statements.

The Camp Adviser, S Webb, lives at the camp's cottage, with her husband D R Webb, which is owned by the charitable company. Details of transactions with them can also be found under note 17 to the financial statements.

# **THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

00259058 (England and Wales)

**Registered Charity number**

1060476

**Registered office**

96 Castle Lane West

Bournemouth

Dorset

BH9 3JU

**Trustees**

Mrs E A Dawkins

Mrs R Tattum

Mrs A D Wilson

Mrs K S Calvert-Mindell

P J Harris

Mrs D R Thorpe

Mrs J M Daniels

Mrs L M Grocott

Mrs H M Longland

Mrs T Fisher

Mrs C H Hohne

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are shown.

**Company Secretary**

Mrs H M Longland

**Independent Examiner**

Paget Reid York

Chartered Certified Accountants

96 - 98 Castle Lane West

Bournemouth

Dorset

BH9 3JU

**Solicitors**

Paul Reynolds, Dutton Gregory Solicitors incorporating RWPS Law, 48-50 Parkstone Road, Poole, BH15 2PG

**Accountants**

Paget Reid York, 96-98 Castle Lane West, Bournemouth, Dorset, BH9 3JU

**Bankers**

HSBC PLC, 59 Old Christchurch Road, Bournemouth, BH1 1EH

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 May 2020 and signed on its behalf by:

Mrs H M Longland - Secretary



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**Independent examiner's report to the trustees of The Bournemouth Guide Camp Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

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

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

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

James Paget FCCA  
Paget Reid York  
Chartered Certified Accountants  
96 - 98 Castle Lane West  
Bournemouth  
Dorset  
BH9 3JU

1 July 2020

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	1,574	4,509	6,083	1,854
<b>Charitable activities</b>					
Camping & hiking		26,620	-	26,620	24,054
Other trading activities	4	11,131	-	11,131	8,931
Investment income	5	241	-	241	157
<b>Total</b>		<u>39,566</u>	<u>4,509</u>	<u>44,075</u>	<u>34,996</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	4,804	-	4,804	3,461
<b>Charitable activities</b>	7				
Camping & hiking		37,703	5,638	43,341	43,027
<b>Total</b>		<u>42,507</u>	<u>5,638</u>	<u>48,145</u>	<u>46,488</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(2,941)</u>	<u>(1,129)</u>	<u>(4,070)</u>	<u>(11,492)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		225,228	9,366	234,594	246,086
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>222,287</u></u>	<u><u>8,237</u></u>	<u><u>230,524</u></u>	<u><u>234,594</u></u>

The notes form part of these financial statements

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**BALANCE SHEET  
31 DECEMBER 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	161,027	-	161,027	173,439
Heritage assets	12	-	450	450	450
		<u>161,027</u>	<u>450</u>	<u>161,477</u>	<u>173,889</u>
<b>CURRENT ASSETS</b>					
Stocks	13	2,238	-	2,238	3,213
Debtors	14	2,974	-	2,974	2,279
Cash at bank and in hand		<u>62,257</u>	<u>7,787</u>	<u>70,044</u>	<u>59,638</u>
		<u>67,469</u>	<u>7,787</u>	<u>75,256</u>	<u>65,130</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(6,209)	-	(6,209)	(4,425)
<b>NET CURRENT ASSETS</b>		<u>61,260</u>	<u>7,787</u>	<u>69,047</u>	<u>60,705</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>222,287</u>	<u>8,237</u>	<u>230,524</u>	<u>234,594</u>
<b>NET ASSETS</b>		<u>222,287</u>	<u>8,237</u>	<u>230,524</u>	<u>234,594</u>
<b>FUNDS</b>	16				
Unrestricted funds				222,287	225,228
Restricted funds				<u>8,237</u>	<u>9,366</u>
<b>TOTAL FUNDS</b>				<u>230,524</u>	<u>234,594</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**BALANCE SHEET - continued**  
**31 DECEMBER 2019**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 May 2020 and were signed on its behalf by:

R Tattum - Trustee

# THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 1. STATUTORY INFORMATION

The organisation is an individual charitable private company registered in England and Wales and limited by guarantee, incorporated on 17th September 1931 and registered as a charity on 3rd February 1997. The nature of the charity's operations and its principal activities are noted in the Trustees Report.

Registered office: 96 Castle Lane West, Bournemouth, Dorset BH9 3JU

Place of business: The Cottage, Dudsbury Guide Camp, 174 Christchurch Road, West Parley, Ferndown, Dorset BH22 8SS.

### 2. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) and its Update Bulletin 1, Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland' & Section 1A and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The presentation currency of the financial statements is pound sterling (£).

#### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

#### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

#### **Donated goods, services and facilities**

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Donated tangible fixed assets are recorded at fair value.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution.

#### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

# THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

### 2. ACCOUNTING POLICIES - continued

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure is classified as follows:

- Costs of raising funds comprise all costs of selling souvenirs and sundry items together with the costs of staging specific events in the year.
- Expenditure with regards the charitable activity undertaken to further the purposes of the charity and its associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **Governance costs**

Those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

#### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charitable company, any costs related to other income methods are deemed to be immaterial.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings & improvements	- 15% on reducing balance, 10% on cost and 2% on cost
Furniture & equipment	- 15% on reducing balance

#### **Heritage assets**

Heritage assets are valued at cost subject to an annual impairment review. Due to the low cost of the sole asset, charging depreciation would be inappropriate and any impairment unlikely. See note 12.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted general funds - These are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees.

Designated funds - These are unrestricted funds earmarked by the directors/trustees for particular purposes.

Restricted funds - The Freehold Land at Dudsbury is considered to be an inalienable asset and therefore of a restricted nature, due to its historical importance. Details of other restricted funds are shown in note 16.

# THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

### 2. ACCOUNTING POLICIES - continued

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of four months or less from the date of acquisition or opening of the deposit or similar account.

#### Creditors and provisions

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 discounts due.

### 3. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	31.12.19 £	31.12.18 £
<u>Donations</u>				
Trustees	50	-	50	-
Dorset Trefoil	53	20	73	5
Bournemouth North Guides	-	-	-	24
Bournemouth Division - Next Steps	30	-	30	-
North East Forest Guides	50	-	50	-
Bournemouth Guide Shop	-	758	758	755
HSBC	1,000	-	1,000	-
General	289	618	907	1,029
	<hr/>	<hr/>	<hr/>	<hr/>
	1,472	1,396	2,868	1,813
<u>Donations of goods and services</u>				
Friends of Dudsbury	53	-	53	12
Subscriptions	49	-	49	29
<u>Grants</u>				
Heritage Lottery Fund	-	2,113	2,113	-
J P Morgan	-	1,000	1,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	3,113	3,113	-
<u>Legacies</u>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	1,574	4,509	6,083	1,854
	<hr/>	<hr/>	<hr/>	<hr/>

The restricted donations relate to the 'Campers Toilet Block Fund' and the 'Footpath Fund', see note 16 for further details. The £1,000 HSBC donation was through their staff volunteer scheme in which Lesley Williams undertook in the reporting year.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**4. OTHER TRADING ACTIVITIES**

	31.12.19	31.12.18
	£	£
Souvenirs & sundries sales	3,159	2,456
Census	1,049	1,082
Field & storage rent	260	390
Disco	1,072	1,379
Midsummer camp	927	894
Ugly Safari	3,582	-
Apple Fair	237	-
Frosty Sparkler	675	-
Ugly Aliens weekend	-	2,730
Roundhouse Xmas Workshop	170	-
	<u>11,131</u>	<u>8,931</u>

**5. INVESTMENT INCOME**

	31.12.19	31.12.18
	£	£
Deposit account interest	<u>241</u>	<u>157</u>

**6. RAISING FUNDS**

**Other trading activities**

	31.12.19	31.12.18
	£	£
Souvenirs & sundries - cost of sales	2,388	1,720
Disco	392	551
Midsummer camp	269	206
Ugly aliens weekend	-	984
Ugly Safari	1,290	-
Apple Fair	73	-
Frosty Sparklers	337	-
Roundhouse Xmas Workshop	55	-
	<u>4,804</u>	<u>3,461</u>

**Souvenirs & sundries trading account**

	31.12.19	31.12.19	31.12.18	31.12.18
	£	£	£	£
Sales		3,159		2,456
<u>Cost of sales</u>				
Opening stock	3,213		2,755	
Purchases	1,413		2,178	
	<u>4,626</u>		<u>4,933</u>	
Closing stock	(2,238)		(3,213)	
		<u>2,388</u>		<u>1,720</u>
		<u>771</u>		<u>736</u>



# THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019

### 7. CHARITABLE ACTIVITIES COSTS

<u>Support costs</u>	Unrestricted £	Restricted £	31.12.19 £	31.12.18 £
<u>General</u>				
Rates	3,214	-	3,214	3,132
Insurance	2,257	-	2,257	2,173
Gas, electricity & water	5,386	-	5,386	4,784
Telephone	931	-	931	701
Postage, stationery & advertising	214	-	214	100
Sundries	-	-	-	218
General upkeep & maintenance	10,138	-	10,138	15,213
Roundhouse refurbishment	600	5,638	6,238	-
Depreciation - Building & improvements	10,578	-	10,578	11,947
Depreciation - Furniture & equipment	2,282	-	2,282	2,606
	35,600	5,638	41,238	40,874
<u>Governance</u>				
Independent examiner fee	2,040	-	2,040	2,040
Company registration fee	13	-	13	13
Professional fees	50	-	50	100
	2,103	-	2,103	2,153
	37,703	5,638	43,341	43,027

All support costs are deemed to be related to the Campers and Hikers activity. General upkeep & maintenance includes goods donated by Friends of Dudsbury to the value of £53 (2018: £12).

### 8. NET INCOME/(EXPENDITURE)

	31.12.19 £	31.12.18 £
Depreciation - owned assets	12,860	14,553
Independent examiner fee	2,040	2,040

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

#### Trustees' expenses

A total of £2,673 of expenses were reimbursed to 8 trustees in the year, (2018: £2,958 to 7 trustees), for the purchase of small items of repair, equipment, souvenir, administration and event expenditure.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	198	1,656	1,854
<b>Charitable activities</b>			
Camping & hiking	24,054	-	24,054
Other trading activities	8,931	-	8,931
Investment income	157	-	157
	<hr/>	<hr/>	<hr/>
<b>Total</b>	33,340	1,656	34,996
 <b>EXPENDITURE ON</b>			
Raising funds	3,461	-	3,461
<b>Charitable activities</b>			
Camping & hiking	42,752	275	43,027
	<hr/>	<hr/>	<hr/>
<b>Total</b>	46,213	275	46,488
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(12,873)	1,381	(11,492)
<b>Transfers between funds</b>	1,365	(1,365)	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(11,508)	16	(11,492)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	236,736	9,350	246,086
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>225,228</u>	<u>9,366</u>	<u>234,594</u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**11. TANGIBLE FIXED ASSETS**

	Freehold buildings & improvements £	Furniture & equipment £	Totals £
<b>COST</b>			
At 1 January 2019	310,183	66,961	377,144
Additions	-	448	448
	<hr/>	<hr/>	<hr/>
At 31 December 2019	310,183	67,409	377,592
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2019	151,510	52,195	203,705
Charge for year	10,578	2,282	12,860
	<hr/>	<hr/>	<hr/>
At 31 December 2019	162,088	54,477	216,565
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2019	148,095	12,932	161,027
	<hr/>	<hr/>	<hr/>
At 31 December 2018	158,673	14,766	173,439
	<hr/>	<hr/>	<hr/>

**12. HERITAGE ASSETS**

	Total £
<b>MARKET VALUE</b>	
At 1 January 2019 and 31 December 2019	450
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2019	450
	<hr/>
At 31 December 2018	450
	<hr/>

The above relates to the Freehold land at Dudsbury. The camp site is an Iron Age fort. The site is registered as an ancient monument with English Heritage due to its unique archeological significance. As such the book value of the site remains, without any further adjustment being deemed necessary.

The charity is currently undertaking a project to preserve the site and create a new heritage footpath with interpretation panels for the use of locals and users of the Guide Camp. See page 1 - Objectives and Activities under the Report of the Trustees as well as note 16.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**13. STOCKS**

	31.12.19	31.12.18
	£	£
Stocks	<u>2,238</u>	<u>3,213</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19	31.12.18
	£	£
Trade debtors	1,125	140
Prepaid expenses	<u>1,849</u>	<u>2,139</u>
	<u>2,974</u>	<u>2,279</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19	31.12.18
	£	£
Trade creditors	983	172
Deferred campers deposits	2,280	1,300
Accrued expenses	<u>2,946</u>	<u>2,953</u>
	<u>6,209</u>	<u>4,425</u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**16. MOVEMENT IN FUNDS**

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	225,228	(2,941)	(5,164)	217,123
Chalet refurbishment	-	-	5,000	5,000
Campers toilet block fund	-	-	164	164
	<u>225,228</u>	<u>(2,941)</u>	<u>-</u>	<u>222,287</u>
<b>Restricted funds</b>				
Freehold land at Dudsbury	450	-	-	450
The 'Footpath' fund	6,525	(3,525)	-	3,000
Campers toilet block fund	2,391	2,396	-	4,787
	<u>9,366</u>	<u>(1,129)</u>	<u>-</u>	<u>8,237</u>
<b>TOTAL FUNDS</b>	<u>234,594</u>	<u>(4,070)</u>	<u>-</u>	<u>230,524</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,566	(42,507)	(2,941)
<b>Restricted funds</b>			
The 'Footpath' fund	2,113	(5,638)	(3,525)
Campers toilet block fund	2,396	-	2,396
	<u>4,509</u>	<u>(5,638)</u>	<u>(1,129)</u>
<b>TOTAL FUNDS</b>	<u>44,075</u>	<u>(48,145)</u>	<u>(4,070)</u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	236,401	(12,873)	1,700	225,228
Improvements & equipment fund	335	-	(335)	-
	<u>236,736</u>	<u>(12,873)</u>	<u>1,365</u>	<u>225,228</u>
<b>Restricted funds</b>				
Freehold land at Dudsbury	450	-	-	450
The 'Footpath' fund	8,500	(275)	(1,700)	6,525
Girl Guides fund	400	-	(400)	-
Campers toilet block fund	-	1,656	735	2,391
	<u>9,350</u>	<u>1,381</u>	<u>(1,365)</u>	<u>9,366</u>
<b>TOTAL FUNDS</b>	<u>246,086</u>	<u>(11,492)</u>	<u>-</u>	<u>234,594</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,340	(46,213)	(12,873)
<b>Restricted funds</b>			
The 'Footpath' fund	-	(275)	(275)
Campers toilet block fund	1,656	-	1,656
	<u>1,656</u>	<u>(275)</u>	<u>1,381</u>
<b>TOTAL FUNDS</b>	<u>34,996</u>	<u>(46,488)</u>	<u>(11,492)</u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	236,401	(15,814)	(3,464)	217,123
Improvements & equipment fund	335	-	(335)	-
Chalet refurbishment	-	-	5,000	5,000
Campers toilet block fund	-	-	164	164
	<u>236,736</u>	<u>(15,814)</u>	<u>1,365</u>	<u>222,287</u>
<b>Restricted funds</b>				
Freehold land at Dudsbury	450	-	-	450
The 'Footpath' fund	8,500	(3,800)	(1,700)	3,000
Girl Guides fund	400	-	(400)	-
Campers toilet block fund	-	4,052	735	4,787
	<u>9,350</u>	<u>252</u>	<u>(1,365)</u>	<u>8,237</u>
<b>TOTAL FUNDS</b>	<u>246,086</u>	<u>(15,562)</u>	<u>-</u>	<u>230,524</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,906	(88,720)	(15,814)
<b>Restricted funds</b>			
The 'Footpath' fund	2,113	(5,913)	(3,800)
Campers toilet block fund	4,052	-	4,052
	<u>6,165</u>	<u>(5,913)</u>	<u>252</u>
<b>TOTAL FUNDS</b>	<u>79,071</u>	<u>(94,633)</u>	<u>(15,562)</u>

**Restricted funds**

The £450 relates to the cost of the freehold land at Dudsbury which is considered to be an inalienable asset due to its historical importance and therefore should be shown as a restricted fund.

The 'Footpath' fund official title is "Interpreting and Conserving Dudsbury Ancient Hill Fort and the History of Girlguiding on it". The project included creating a new heritage footpath, tree and scrub clearance, delivering a training day, involving young people in the collection of oral history, building a Roundhouse and staging a Pageant.

The split of funds per assets are shown on the balance sheet. All restricted funds apart from 'Freehold Land at Dudsbury' are held as cash at bank.

## **THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **17. RELATED PARTY DISCLOSURES**

The charity has a very close relationship with Bournemouth North Division Guide Association and Bournemouth South Division Guides, these charities together nominate the majority of directors and provide occasional funding to enable the charity to carry out its charitable objectives. Grants received from these and other local Guide groups, if any, are shown in note 3.

The charity is paid a 'Census' annually of £1 per head registered with Bournemouth North and South Guides.

Donations from Trustees in the year totalled £50 (2018:£NIL).

Maintenance services are provided by D R Webb, husband of Camp Advisor, S Webb. In the year £6,767 (2018: £11,226) was paid for labour and materials for the general upkeep and maintenance of the site.

S & D R Webb live at The Cottage which is owned by the charitable company. They contribute to the heating costs of the cottage, as at the balance date there were no contributions outstanding.

#### **18. POST BALANCE SHEET EVENTS**

Refer to the Trustees Report, under reserves policy, regarding the possible effects of Covid 19 on the charity's future income.

#### **19. ULTIMATE CONTROLLING PARTY**

The trustees, as directors, control the charitable company.

#### **20. DONATED GOODS AND SERVICES**

The Friends of Dudsbury donated goods to the value of £53 (2017: £1,122) in the year. This value has been included in the Statement of Financial Activities as a donation and £12 as repair expenditure.



**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	31.12.19	31.12.18
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,083	1,854
<b>Other trading activities</b>		
Souvenirs & sundries sales	3,159	2,456
Census	1,049	1,082
Field & storage rent	260	390
Disco	1,072	1,379
Midsummer camp	927	894
Ugly Safari	3,582	-
Apple Fair	237	-
Frosty Sparkler	675	-
Ugly Aliens weekend	-	2,730
Roundhouse Xmas Workshop	170	-
	<hr/>	<hr/>
	11,131	8,931
<b>Investment income</b>		
Deposit account interest	241	157
<b>Charitable activities</b>		
Campers and hikers fees	26,620	24,054
	<hr/>	<hr/>
<b>Total incoming resources</b>	44,075	34,996
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Souvenirs & sundries - cost of sales	2,388	1,720
Disco	392	551
Midsummer camp	269	206
Ugly aliens weekend	-	984
Ugly Safari	1,290	-
Apple Fair	73	-
Frosty Sparklers	337	-
Roundhouse Xmas Workshop	55	-
	<hr/>	<hr/>
	4,804	3,461
<b>Charitable activities</b>		
Rates	3,214	3,132
Insurance	2,257	2,173
Gas, electricity & water	5,386	4,784
Telephone	931	701
Postage, stationery & adverts	214	100
Sundries	-	218
General upkeep & maintenance	10,137	15,213
Carried forward	22,139	26,321

This page does not form part of the statutory financial statements

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	31.12.19	31.12.18
	£	£
<b>Charitable activities</b>		
Brought forward	22,139	26,321
Roundhouse refurbishment	6,239	-
Depn of freehold buildings & improvements	10,578	11,947
Depn of furniture & equipment	2,282	2,606
	<hr/>	<hr/>
	41,238	40,874
 <b>Support costs</b>		
 <b>Governance costs</b>		
Independent examiner fee	2,040	2,040
Company registration fee	13	13
Professional fees	50	100
	<hr/>	<hr/>
	2,103	2,153
	<hr/>	<hr/>
Total resources expended	48,145	46,488
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(4,070)</u>	<u>(11,492)</u>

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