



(Incorporated as a Company Limited by Guarantee and not having a Share Capital)

**FINANCIAL STATEMENTS AND ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Reference and Administrative Details of The Charity, its Trustees and Advisers

Company number	08794342 (England and Wales)
Charity number	1156511 (England and Wales)
Board of trustees (Directors)	CHAMBERLAYNE, Edward Charles (Treasurer) – appointed 17.6.22 GILBERT, Sally Elizabeth HADFIELD, Peter Charles HAZELL, Martin Graeme - resigned 22.7.22 LESITER, Rachel Mary MIDDLEBROOK, Rev David John – appointed 29.7.22 SIMPSON, Helen Margaret TUSTING, James Charles TUSTING, John Robert (Interim Chair)
Independent examiner	Gavin Williams Premier FD Limited 51 Cardiff Road Dunstable Bedfordshire LU1 1PP
Bankers	Barclays Bank Plc 8 Market Street Wellingborough Northamptonshire NN8 1AP Cambridge & Counties Bank Charnwood Court New Walk Leicester LE1 6TE
Registered address	The Chellington Centre Felmersham Road Carlton Bedford MK43 7NA
Website	http://www.chellington.org

Strategic Report



Our mission is to provide an inspirational rural setting for young people to develop their personal potential

The Chellington Centre is an award winning, eco-friendly youth residential retreat - a base for exclusive-use learning, recreation and self-development in a beautiful, rural setting.

It is a place of expedition, inspiration and invigoration, particularly but not exclusively for young people, offering many opportunities to build self-confidence, reflect and celebrate life. A place of transformation.

Every year, we welcome thousands of overnight or day visitors from a diverse range of backgrounds, visiting with their schools, youth groups, families or through a charity.



“Chellington is uniquely able to create a magical reality, a space unto itself, the world as it should be. Having experienced it, when they return home, the young people can remember what they built for themselves at Chellington, and what can be built in their own community too.”

CEO of Advocacy Academy



Heralding a new chapter



Over the last few years, trustees and staff have worked hard to raise funds, gain permissions and manage the construction of the Herald Building. We were all delighted to celebrate the official opening of this much needed facility in May.

The new camping washrooms in the Herald Building increase the overall occupancy capacity on site to 66, with 36 indoors and 30 campers, and we enjoyed welcoming the first larger groups over the summer months.

Staff, volunteers and trustees are also enjoying their new office space in close proximity to the Centre after spending many years in the temporary office accommodation generously provided by Emmaus.

The trustees are extremely grateful to all those who have supported this major endeavor.



“We created an orienteering course around the village. The children worked as a team and had lots of outdoor experiences. With a night away they learnt how to look after themselves and all of the children came back, growing in confidence and becoming more rounded children. I believe that the children gained more from this venue than they can from any of the other residential providers.”

Assistant Head Teacher of St Matthews Primary School, Luton

2023 Key Priorities

1. Build community relationships that deliver life changing experiences at Chellington for disadvantaged young people
2. Raise awareness and funds for the Chellington Bursary Fund
3. Complete our expansion project
4. Host ethical weddings and premium events to underpin our running costs and fund youth programmes
5. Develop a long-term fundraising strategy to build financial resilience and future-proof the Charity



Build community relationships that deliver life changing experiences at Chellington for disadvantaged young people

The Chellington team strives to build community in three ways:

- The local community around Chellington, from which we draw volunteers who support the running and development of the Centre
- The community of groups and organisations that we engage with, who in turn are working within their own community to support identified needs
- The community that comes together at Chellington as part of a group's growing and learning experience

Enabling groups to achieve their outcomes for a visit to Chellington is key to our purpose, so that their stay is an integral part of their ongoing support and work with young people within their community.

Organisationally, we strive to build strong relationships with leaders that becomes more than resource provider and client, developing new opportunities for partnerships and ongoing use of the centre as part of their programmes.

Every group has its own objectives for their residential and young people have a range of needs. We want to see every child & young person impacted by their stay, showing increased confidence and recognising their own potential through engagement with the countryside that surrounds them. Time to reflect and discuss their experience and the environment they are in, and decide how they want to be when they return home.

The Centre enjoys high levels of repeat bookings from schools, religious youth groups, local authorities and youth charities looking to create opportunities for young people to step out of their normal lives and experience a different world at Chellington.

As well as supporting these returning groups in any way we can, we constantly strive to attract new groups - engaging with community networks and organisations in the area to identify with others how we can facilitate responses to needs and utilising our bursary scheme to support use of the centre whenever necessary.

Targeted marketing and development plans for the three key youth sectors (schools, youth charities and religious youth groups) have been designed to reach out and open up discussions about how the Chellington Centre Charity can help these communities change the lives of young people.



Raise awareness and funds for the Chellington Bursary



“Many of our children come from large families, often with two or three generations sharing a house. They come from hugely disadvantaged homes and going away overnight is something they can only dream of! The bursary makes this an affordable trip; it makes this trip possible!”

Head Teacher at Queen's Park Primary School, Bedford



The trustees believe that every young person should have the opportunity to have a life changing residential experience.

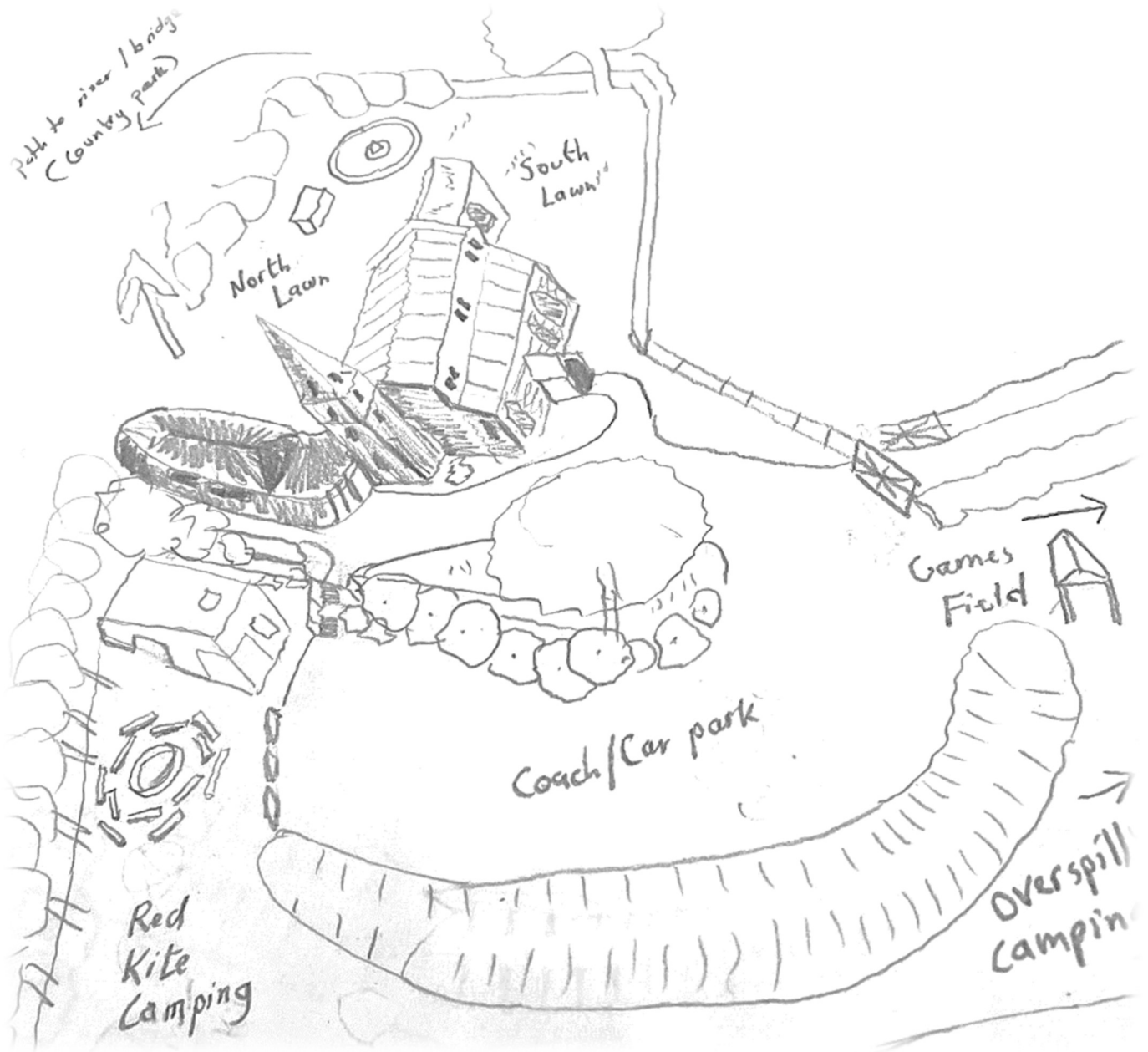
The Bursary Fund was set up to support this belief, offering financial support to school groups who find funding for a residential hard to access.

Typically, this might be:

- Schools/youth groups/other organisations working across areas of deprivation
- Groups that, by the nature of the need, would only use the centre for a small group
- Organisations working with young people with special educational needs
- Organisations working with people with physical disabilities

Raising funds for the Chellington Bursary Fund remains a strategic priority for the trustees, both to attract new, relevant youth organisations and to continue to meet our Charitable Objects, ensuring the Centre remains accessible to all, regardless of means.

Complete our expansion project



The creation of Red Kite camp means we can now cater for large groups of up to 66, utilising all the bunk and sofa bed accommodation inside the Centre and the tent pitches outside.

Thanks to the generosity of the Stewardship Foundation Ibbett Fund, we are close to raising all the funds needed to complete the final stage of our expansion project. This involves creating outdoor facilities for the campsite including a rustic log bench picnic /social area with shelter, cooking and catering equipment and a washing up area.

Achieve GOLD tourism award

Having received the silver award in recognition for our green credentials, we are working towards gold status. Among many other things, this involves the creation of a visitors' charter to encourage groups to embrace our commitment to green tourism.



“The time at Chellington allows children to forge new friendships, try new things, talk about things they wouldn't normally talk about at school. All these things help the children to develop their self-confidence and encourages them to experience different things. Many of our children do not leave Queens Park so experiencing being in the countryside is often a new concept!”

Head Teacher at Queen's Park Primary School, Bedford

Host ethical weddings and premium events to underpin our running costs and fund youth programmes

A key part of our fundraising strategy involves generating core income from hosting a limited number of ethical weddings and premium events at the Centre. Income from these events helps fund our operational costs as well as contributing directly to our youth programmes.



In addition to generating income, these events help to engage and educate the community on what goes on at the Centre and ways to support it.

Build financial resilience and future-proof the Charity

Since the creation of the Chellington Centre Charity at the end of 2013, the Chellington team has done much to build a first-class reputation for hosting residencies. Continuous efforts have been made to be self-sustaining financially through efficient management and with the help of many volunteers.

However, the Charity's mission to benefit the disadvantaged where possible through bursaries and concessions in fees will and must always remain a high priority. This results in the constant need to strike a careful balance between the focus on generating enough bookings income to finance the running costs and our commitment to supporting the disadvantaged youth people who sit at the very core of the Charity's objectives.

To date, the Charity has been extremely fortunate in receiving financial support from a number of key benefactors, responding with great generosity when called upon. However, Chellington lacks an endowment fund to provide financial security and therefore has no guaranteed fall-back resilience.

Over the next 5 years, as well as building financial reserves through the generation of bookings income and careful cost management, the Charity will seek to secure a future that achieves a longer-term level of financial resilience, working in partnership with other organisations sharing the same vision to improve the lives of disadvantaged young people.

“The children are constantly amazed by what they find here!”
Luton School

We are extremely grateful to the following donors for their generous support:

Edith Winifred Hall Trust
The Leathersellers Company
The Carlton Education Trust
Beatrice Laing Trust
Garfield Weston CT
The Bedfordshire Charitable Trust (formerly Ibbett)
Anson Trust
Mrs B L Robinson CT
John Apthorp CT
The Hobson Charity
Gale Family Trust

Treasurer's Report

Going Concern: Trading (unrestricted) account

2022 saw the return to more normal activity following the substantial effects of the Covid-19 pandemic on the two previous years. Bookings income of £108,751 exceeded the cost of our charitable activities which were £100,182, resulting in a surplus on charitable operations of £8,569. We also received a final element of local government pandemic related support of £2,667. In addition to this, we were fortunate to receive unrestricted donations amounting to £15,553, including £10,000 from the Wixamtree Trust and £5,000 from the Sylvia Adams Trust.

Free Cash

At the end of 2022, our available unrestricted cash reserves amounted to £50,865. This is an improvement on £13,449 in 2021 arising from a combination of a surplus on charitable operations (which is after deduction of a non-cash depreciation charge of £9,843), unrestricted donations and government support. As a result, free reserves are now above our target of 3 months' operating expenditure. The trustees remain confident that we are able to maintain the business as a going concern for the foreseeable future.

Operating Expenses

We continue to manage our operating costs to minimise our cost base wherever possible.

Capital (restricted) accounts

2022 saw the completion of the construction of the Herald Building. We received further donations towards the construction and related costs amounting to £15,913. The building was opened in May at which point the total costs of the project were capitalised and transferred to the unrestricted account with an opening book cost of £313,583. The building is being depreciated on a straight-line basis over a 25-year useful life.

During 2022, we have continued to raise funds for the ongoing development of the Centre (£13,946) and our Bursary Fund (£300). These funds will allow us to continue to support disadvantaged children and young people and complete the development of camping facilities.

2023 Financial Outlook

Forward Bookings

As of 31 December 2022, we have confirmed bookings for 2023 and beyond to the value of £74,871 (2021: £72,051), against which we hold deposits of £20,060 (2021: £21,846).

Like many businesses we are faced with a very substantial increase in our energy costs in 2023. We have raised our prices for use of the Centre as a result in order to recover some of these costs from our visitors. However, our operating budget for 2023 indicates a modest operating deficit for the year. The extent to which we will need to draw on our reserves to cover any shortfall will depend upon the amount of unrestricted donations and grants we receive during the year.

Our fundraising efforts will focus on raising funds for the Bursary Fund to enable more young people who would otherwise be unable to visit the Centre to benefit from what can offer.

Approved and authorised for issue by the Board of Trustees on 23rd March 2023 and signed on their behalf by:



Edward Chamberlayne – Treasurer

Governance Report

1. Structure

The Chellington Centre Charity was set up with the singular purpose of supporting and developing the work at the Chellington Centre.

The Charity was established as a registered charity on 2 April 2014 as the Chellington Centre, having been set up and incorporated as a company on 28 November 2013.

The governing document is the Memorandum and Articles of Association dated 21 November 2013, which were adopted by special resolution on the 13 March 2014.

In accordance with the Articles of Association, at least half the number of appointed directors reside within a 15-mile radius of the Chellington Centre.

2. Trustees

Martin Hazell resigned from the board midway through 2022 due to other commitments. We are extremely grateful to Martin for all he contributed.

We welcome Edward Chamberlayne to our Board of Trustees as our new Treasurer.

3. Mission and Charity's Objects

The provision, maintenance, organisation and management of The Chellington Centre to:

- 1) Advance education, particularly of the young,
- 2) Develop the physical, mental and spiritual capacities of those in need by reason of youth, age, ill health, disability, financial hardship or another disadvantage.

Our mission is to provide an inspirational and rural setting for young people to develop their personal potential

4. Bursary Fund

In furtherance of the Objects, but not for any other purpose, the Charity has established a bursary fund from which to provide bursaries to make the facilities of the Charity as accessible as possible to as wide a range of groups as possible.

5. Charity Governance Code for smaller charities

The Charity's Trustees have adopted the Charity Governance Code for smaller charities:

1. **Organisational purpose** - The board is clear about the charity's aims and ensure that these are being delivered effectively and sustainably.
2. **Leadership** - The board provides strategic leadership in line with the charity's aims and values. Full

trustee meetings are held at least quarterly to review financial results, policies and procedures and any issues of governance.

3. **Integrity** - The board acts with integrity, adopting values and creating a culture which help achieve the organisation's charitable purposes. The board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly.
4. **Decision-making, risk and control** - The board makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

The Trustees have assessed the risks that the charity faces. The major financial risk is a reduction in occupation of the Centre. This risk is controlled by close monitoring of advance bookings and adjustment of budgeted spend for flexible costs, when required.

5. **Board effectiveness** - The board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions.
6. **Diversity** - The board's approach to diversity supports its effectiveness, leadership and decision-making.
7. **Openness and accountability** - The board leads the organisation in being transparent and accountable.

6. Reserves policy

The Trustees have determined that, given the seasonality of income, it is appropriate that unrestricted free cash reserves at year end should be maintained to enable us to cover approximately three months' salaries and fixed operating expenditure.

Customer deposits and prepayments are held in a separate bank account until such time as occupancy takes place.

Restricted reserves are managed to ensure that they are maintained in separate bank accounts and are only applied for the purposes set out in the grant applications and donations.

7. Trustees' responsibilities to prepare financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the deficit or surplus of the charity for that year. 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,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which 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 Act 2011. They are also responsible for safeguarding the assets of

the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

8. Independent Examiner

A proposal to reappoint Gavin Williams of Premier FD Limited as the Independent Examiner will be proposed at our forthcoming AGM and he has expressed a willingness to accept.

9. Approval

Approved and authorised for issue by the Board of Trustees on 23rd March 2023 and signed on their behalf by:



John Tusting – Interim Chair

Independent Examiner's Report to The Members of The Chellington Centre

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Gavin Williams FCA DChA
Premier FD Limited
51 Cardiff Road, Dunstable, Bedfordshire LU1 1PP
www.premier-fd.com

14th April 2023

Income & Expenditure Account

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Incoming resources from charitable activities:					
Voluntary income		15,587	30,375	45,962	181,515
Bookings income		108,751		108,751	56,367
Government funding		2,667		2,667	27,532
Total incoming resources	2	127,004	30,375	157,380	265,414
Resources expended					
Fundraising		578	578	1,155	5,775
Charitable activities	3 & 4	100,182	13,615	113,797	95,685
Total resources expended		100,759	14,193	114,952	101,460
Transfers	10	313,583	-313,583		
Net Movement in funds		339,829	-297,401	42,428	163,954
Reconciliation of funds					
Total funds brought forward		26,744	316,238	342,982	179,028
Total funds carried forward		366,573	18,837	385,410	342,982

All income and expenditures are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

The notes on pages 19 to 27 form part of these financial statements

Balance Sheet

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	7	315,708	11,968
Construction in Progress			232,902
Current assets			
Cash in hand and in bank		100,899	158,619
Prepaid fire & security policy			615
Accounts receivable			159,234
		<u>100,899</u>	<u>159,234</u>
Creditors: amounts falling due within one year	8	<u>-31,196</u>	<u>-61,122</u>
Net current assets		<u>69,702</u>	<u>98,112</u>
Net assets		<u>385,410</u>	<u>342,982</u>
Funds			
Unrestricted fund		366,573	26,744
Restricted funds		<u>18,837</u>	<u>316,238</u>
Total funds		<u>385,410</u>	<u>342,982</u>

The notes on pages 19 to 27 form part of these financial statements.

For the financial year ended 31 December 2022 the charity was entitled to exemption from audit under section 477 Companies Act 2006. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 23rd March 2023.



J Tusting – Interim Chair



Ed Chamberlayne – Treasurer

Registered company number: 08794342 (England and Wales)

Notes to the Financial Statements

1. Accounting Policies

1.1. Accounting convention

The financial statements are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019 – FRS 102 version), applicable accounting standards and the Companies Act 2006. The charity has taken advantage of the Small Entity provisions of FRS 102. The financial statements are presented in Sterling (£).

Statement on going concern

After reviewing the charity's forecasts and projections, the directors have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.2 Company status

The charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.3. Incoming resources

Incoming resources represents the total income receivable during the year comprising of donated income, income from events and bookings. All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

1.4. Expenditure

All expenditure is included on an accruals basis and is inclusive of all VAT, which cannot be reclaimed, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Fundraising expenditure comprises those costs incurred by the charity for professional services in relation to the identification of potential funders and the preparation of grant applications in compliance with the Code of Fundraising Practice issued by the independent regulator of charitable fundraising in England, Wales and Northern Ireland.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fees and costs linked to the strategic management of the charity.
- All costs are allocated directly, as such there are no support costs to apportion.

1.5. Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by the donor. The aim and use of the restricted funds are set out in the notes of the financial statements.

1.6. Tangible fixed assets and depreciation

Capital expenditure on items costing £2,000 or higher are recorded as tangible fixed assets. Tangible fixed assets are stated at cost valuation less depreciation.

Depreciation of equipment is provided on a straight-line basis at rates calculated to write off the cost or valuation less estimated residual of each asset over its expected useful life. The Herald Building is depreciated over a 25-year useful life; Kitchen equipment is depreciated over a three-year useful life; Alarm systems are depreciated over a ten-year useful life; Media equipment is depreciated over a five-year useful life; Camping equipment and Games equipment valued at less than £5,000 is fully depreciated in the year of acquisition.

1.7. Herald Building income, expenses and fixed assets

Restricted grants received towards the Peter Herald Building Project are recorded as Income when received UNLESS:

- a. The grant includes a provision for repayment of monies advanced, if the project does not go ahead AND
- b. There is a realistic expectation that the project will not proceed.

Accordingly, all monies received to date have been recorded as Income in the Financial Statements.

Following the resolution to proceed with the project, expenses to date (including planning application fees, professional fees relating to obtaining planning permission and to technical design, and expenses for site preparation) were capitalised as Restricted Construction in Progress in the Balance Sheet.

This Construction in Progress was held on the Restricted Balance Sheet as a fixed asset until the building was brought into use when it was transferred to the Unrestricted Balance Sheet and appropriate depreciation policies applied.

1.8. Pensions

The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity has no further payment obligations.

The contributions are recognised as an expense in the Income and Expenditure Account when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.9. Taxation

The Chellington Centre is a registered charity and is not liable to Corporation Tax.

2. Incoming Resources from Charitable Activities

Incoming resources from charitable activities:	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Voluntary Income				
Donation - Edith Winifred Hall Trust		15,600	15,600	
Donation - Ibbett Trust		12,946	12,946	
Donations – New Building		313	313	138,221
Donations - Bursary Fund		300	300	3,970
Donations - Site Development		1,000	1,000	27,500
Donation - Sylvia Adams Trust	5,000		5,000	
Donation - Wimamtree Trust	10,000		10,000	
Donation – Gayle Family Trust				10,000
Donations - General	553		553	261
Other income (bank interest)	34	217	251	1,563
	15,587	30,375	45,962	181,515
Bookings income				
Youth bookings	44,565		44,565	24,735
Non-youth bookings	64,186		64,186	31,632
	108,751		108,751	56,367
Government funding				
Furlough credit				10,140
Covid-19 grants	2,667		2,667	17,392
	2,667		2,667	27,532
Total incoming resources	127,004	30,375	157,380	265,414

Donations include associated Gift Aid of £63 (2021, £6,324) received from HMRC during the year.

3. Charitable Activities (including Governance Costs)

Resources expended	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Fundraising costs				
Professional services	578	578	1,155	5,775
Charitable activities				
Direct costs of bookings	3,479		3,479	2,332
Staff costs	59,065		59,065	54,919
Legal & professional fees	3,983		3,983	4,392
Advertising & marketing	2,019		2,019	1,600
Depreciation	9,843		9,843	534
Repairs & renewals - general	7,160		7,160	12,468
Repairs & renewals - restricted (net)		10,575	10,575	7,192
Rent, Rates and Utilities	10,562		10,562	7,706
Office & general costs	4,070		4,070	2,354
Bursaries		3,040	3,040	1,880
Herald building project (net)				308
Total cost of charitable activities	<u>100,182</u>	<u>13,615</u>	<u>113,797</u>	<u>95,685</u>
Total cost of resources expended	<u>100,759</u>	<u>14,193</u>	<u>114,952</u>	<u>101,460</u>

4. Governance Costs

	2022	2021
	£	£
Governance costs		
Independent examiner's remuneration (included in Note 3)	900	900
Trustees' expenses		
Total governance costs	<u>900</u>	<u>900</u>

5. Trustees' remuneration

The trustees received no remuneration (£2021: £nil) and received no reimbursements.

6. Staff Remuneration and numbers

	2022	2021
	£	£
Remuneration		
Wages and salaries	58,018	54,539
Accrued holiday pay	-84	-1,288
Social Security costs		344
Pension costs	1,131	1,324
Staff training		
Total staff remuneration	59,065	54,919

The average number of full and part-time employees during the year were as follows:

	2022	2021
Full time – Centre Manager	1.0	1.0
Part time – Business Development Manager		0.2
Part time – Assistant Managers (two)	1.0	0.6
Part time – Apprentice		0.3
	2.0	2.1

No employees received emoluments of more than £60,000 per annum.

Remuneration costs were not offset by HMRC furlough credits in 2022 (2021 – £10,140)

7. Tangible fixed assets

Tangible fixed assets	Herald Building	Alarm Systems	Camping Equipment	Other Equipment	Total
	£	£	£	£	£
Cost or valuation					
At 1 January 2022	232,902	11,365	3,076	6,998	254,341
Disposals					
Acquisitions	80,681				80,681
At 31 December 2022	313,583	11,365	3,076	6,998	335,022
Depreciation					
At 1 January 2022		189	3,076	6,206	9,472
Disposals					
Charge for year	8,362	1,137		345	9,844
At 31 December 2022	8,362	1,326	3,076	6,551	19,316
Net book value					
At 31 December 2021	232,902	11,176		792	244,870
At 31 December 2022	305,221	10,039		447	315,708

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors: amounts falling due within one year		
Deferred booking income	20,060	21,846
Retention on building contract	6,811	9,816
Accruals	900	1,958
Rent payable		1,007
Accounts payable	3,084	26,233
Barclaycard	342	156
Holiday Pay		84
Expenses due		22
Total creditors	31,196	61,122

Deferred income relates to pre-payments for future bookings and includes £1,000 (2021: £600) of deferred deposits not yet rebooked.

9. Analysis of net assets between funds

Analysis of net assets between funds	Unrestricted Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	315,708	0	315,708
Current assets	75,250	25,649	100,899
Current liabilities	-24,385	-6,812	-31,196
Net assets at 31 December 2022	366,573	18,837	385,410
Tangible fixed assets	11,968	232,902	244,870
Current assets	41,137	118,097	159,234
Current liabilities	-26,361	-34,761	-61,122
Net assets at 31 December 2021	26,744	316,238	342,982

10. Movement in funds

	At 1-Jan-2022	Incoming Resources	Resources Expended	Transfers	At 31-Dec-2022
	£	£	£	£	£
Unrestricted general funds	26,744	127,004	100,759	313,583	366,573
Designated funds					
Restricted funds					
Bursary	7,730	301	3,040		4,991
Site Development	10,322	14,099	10,575		13,846
Herald Building	298,186	15,975	578	-313,583	0
Total restricted funds	316,238	30,375	14,193	-313,583	18,837
Total Funds	342,982	157,380	114,952		385,410

Bursary fund - The aim of the Chellington Bursary Fund is to make The Chellington Centre as accessible as possible, particularly for young people in areas of deprivation where funding is not easily available for residential activity. In 2022 ten Bursaries were awarded to a value of £3,0400 (2021; four awards to a value of £1,880). Two further awards were approved in 2022 to a value of £1,250 for events in 2023.

Herald Building fund - This restricted funding was raised to build the Herald Building, incorporating showers and toilet facilities to be made available to campers, an administrative hub for the Chellington team and much needed storage space for equipment. Construction was completed in 2022 and the build costs were capitalised and transferred to unrestricted funds.

Site Development fund - This restricted funding was raised to upgrade the facilities at The Centre, including new alarm systems, upgrades to air-sourced heat pumps and general site improvements for the benefit of users of The Centre and camping facilities. Capitalised equipment has been transferred to unrestricted funds when brought into use.