

REGISTERED COMPANY NUMBER: 259058 (England and Wales)  
REGISTERED CHARITY NUMBER: 1060476

CHARITY COMMISSION  
FIRST CONTACT

6 APR 2017

ACCOUNTS  
RECEIVED

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2016  
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 2016**

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# **THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016**

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 2016.

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 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.

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 and an 'Ugly Bug' weekend. In addition to the Guide movement the site has been used in the year by Dorset Camping & Caravan Club, The Boys Brigade, The Jean Jaures School from Cherbourg, St Catherines School Wimborne PTA, a spiritual retreat group, Bishop Aldhelms School, Meridian Corps of Drums, Castle Cameras, three Private Family gatherings and Dudsbury Quilters.

In addition Sunbeams Day Nursery have been utilising the Chalet Building since the beginning of 2016 for up to three days per week during term time. The arrangements were amended and renewed in August for a 12 month period where they will hold 4 sessions per week during school term time until July 2017.

#### **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 2016

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

During 2016 we have seen another period of steady activity. Occupancy levels and related income were very slightly down on 2015 and still represent a degree of underutilisation of the site as a whole. Guiding related usage has declined slightly but this has been compensated for by increased activity from non-Guiding bookings.

General donations were up thanks to a £1,625 donation from Dorset Trefoil which we earmarked for the Chalet renovation fund and we managed to attract substantial specific grants to assist with Phase 1 of the Chalet refurbishment and what is generally referred to as the "Footpath" project. There were no bequests received in 2016. The Fund Raising Committee continued to work hard and for a second year running generated in excess of £3000 net from various events. Souvenir sales were down but nevertheless contributed a useful surplus of £1048 (£1081 in 2015). Overall, excluding Chalet Phase 1 costs, capital equipment, restricted grants and depreciation, we generated an unrestricted cash surplus of £6,734, (Net expenditure £5175 less depreciation £11,909).

Running costs were well contained and were over £4000 below 2015 levels excluding depreciation and capital additions.. This reflects that much of our time and effort was spent on the Chalet project and 2017 will require an element of catching up on a number of Repairs and Renewals identified in our annual Site Survey.

As mentioned Phase 1 of the Chalet Refurbishment was undertaken at a cost of £14,515. This was funded by utilising the remaining balance of the Kathleen Harding bequest, grants and donations from Sainsbury's (2014), The Talbot Trust and Dorset Trefoil and the use of cash released from the redemption of our holding of War Stock (2015). As such we only had to find £842 from current funds towards this project.

During 2016 we obtained grants from Dorset County Council and the National Heritage Lottery Fund towards our "Footpath" project totalling £35,330 of which £16,180 is payable in 2017. The official title is "Interpreting and conserving Dudsbury Ancient Hill Fort and the history of girlguiding on it". The project includes 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 total cost is £35,330 and the funding is now in place.

A local nursery school has been hiring the Chalet building and we are hoping to develop this relationship further to increase usage of the site. Given the changing environment in which we are working we see the building of these types of alliances 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. Two additional posts have been created, that of Site Manager and Members' Secretary and we will continue this process when suitable volunteers can be brought on board. It remains our intention to update our Memorandum & Articles of Association.

#### **Grant funding & donations**

In addition to above, unrestricted donations and subscriptions totalling £595 (2015:£851) were received in the year . Two Colman event shelters with sides were very kindly donated by Friends of Dudsbury at a cost of £647. We have received no other payments in kind for services during the year apart from the time of volunteers that cannot be quantified.

#### **Grant Giving**

No grant was made from the Myfanwy Jones Travel Scholarship fund in the year.

As previously reported the fund has been moribund in recent years following the redemption of the 3.5% War Stock and the low interest rates currently available. Accordingly, following legal advice steps were taken to change the purpose of the Trust and de-restrict the use of the capital and income. These steps received approval from the Charity Commission in November 2016 and the capital and interest totalling £1355 was absorbed into general funds.

#### **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 2016 were £53,992 (2015: £51,661). The directors consider that this is an appropriate level of free reserves to meet the charity's continuing operational obligations and fugitive monies.

# THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

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

#### Investment Policy

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

### 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 one resignation (Y Bartlett) amongst the Directors as detailed below. This person's departure has left the post of Indoor Holiday Adviser vacant. We have appointed a Members' Secretary (L M Grocott) and introduced an annual subscription of £1 per head (payable 1st October annually); we currently have 35 Members. In addition we have appointed a Site Manager (J M Daniels) to support the Warden. These appointments are in line with our policy of updating the management structure. The other positions remain unchanged.

Management Adviser - R A Tattum  
Bookings Adviser - EA Dawkins  
Indoor Holiday Adviser - Vacant position

#### 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 notes 2 and 15 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 15 to the financial statements.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
259058 (England and Wales)

**Registered Charity number**  
1060476

**Registered office**  
96 Castle Lane West  
Bournemouth  
Dorset  
BH9 3JU

**Trustees**

Mrs E A Dawkins

Mrs Y Bartlett

- resigned 11.1.16

Mrs R Tattum

Mrs J E Wright

Mrs A D Wilson

Mrs K S Calvert-Mindell

P J Harris

Mrs D R Thorpe

Mrs J M Daniels

Mrs L M Grocott

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**

P J Harris

**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

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

Approved by order of the board of trustees on 22/03/2017 and signed on its behalf by:

P J Harris - Secretary

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

I report on the accounts for the year ended 31 December 2016 set out on pages six to twenty.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with 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 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 1 January 2015)

have not been met; or

(2) to which, in my opinion, attention should be drawn 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

Date: 31/03/2017

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Not es	Unrestricted funds £	Restricted funds £	31.12.16 Total funds £	31.12.15 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	2,867	26,050	28,917	851
<b>Charitable activities</b>					
Campers & hikers fees		20,237	-	20,237	21,602
Other trading activities	4	9,142	-	9,142	10,615
Investment income	5	<u>87</u>	<u>-</u>	<u>87</u>	<u>135</u>
<b>Total</b>		<b>32,333</b>	<b>26,050</b>	<b>58,383</b>	<b>33,203</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	3,031	-	3,031	4,084
<b>Charitable activities</b>	7				
Campers & hikers fees		<u>34,477</u>	<u>-</u>	<u>34,477</u>	<u>36,551</u>
<b>Total</b>		<b>37,508</b>	<b>-</b>	<b>37,508</b>	<b>40,635</b>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,175)</b>	<b>26,050</b>	<b>20,875</b>	<b>(7,442)</b>
<b>Transfers between funds</b>	16	<u>11,928</u>	<u>(11,928)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>6,753</b>	<b>14,122</b>	<b>20,875</b>	<b>(7,442)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>223,072</b>	<b>5,478</b>	<b>228,550</b>	<b>235,992</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>229,825</u></b>	<b><u>19,600</u></b>	<b><u>249,425</u></b>	<b><u>228,550</u></b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**BALANCE SHEET  
AT 31 DECEMBER 2016**

		Unrestricted funds	Restricted funds	31.12.16 Total funds	31.12.15 Total funds
	Not es	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	11	175,008	-	175,008	171,411
Heritage assets	12	<u>-</u>	<u>450</u>	<u>450</u>	<u>450</u>
		175,008	450	175,458	171,861
<b>CURRENT ASSETS</b>					
Stocks	13	1,333	-	1,333	2,007
Debtors	14	1,843	-	1,843	2,585
Cash at bank and in hand		<u>54,926</u>	<u>19,150</u>	<u>74,076</u>	<u>55,263</u>
		58,102	19,150	77,252	59,855
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(3,285)</u>	<u>-</u>	<u>(3,285)</u>	<u>(3,166)</u>
<b>NET CURRENT ASSETS</b>		<u>54,817</u>	<u>19,150</u>	<u>73,967</u>	<u>56,689</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>229,825</u>	<u>19,600</u>	<u>249,425</u>	<u>228,550</u>
<b>NET ASSETS</b>		<u>229,825</u>	<u>19,600</u>	<u>249,425</u>	<u>228,550</u>
<b>FUNDS</b>					
Unrestricted funds	16			229,825	223,072
Restricted funds				<u>19,600</u>	<u>5,478</u>
<b>TOTAL FUNDS</b>				<u>249,425</u>	<u>228,550</u>

The notes form part of these financial statements

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**BALANCE SHEET - CONTINUED  
AT 31 DECEMBER 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 financial statements were approved by the Board of Trustees on 22/03/2017 and were signed on its behalf by:

Mrs R Tattum -Trustee

# THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 1. STATUTORY INFORMATION

The organisation is a charitable 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' 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 (£).

First time adoption of FRS 102 - See Note 21.

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

The charity has taken advantage of the following disclosure exemption 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 2016**

**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 15.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**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 £	31.12.16 £	31.12.15 £
<u>Donations</u>				
Trustees	35	-	35	60
Dorset Trefoil	1,625	-	1,625	-
Friends of Dudsbury (donated equipment)	647	-	647	330
Bournemouth North Guides	-	-	-	-
Bournemouth South Guides	-	-	-	-
Subscriptions	35	-	35	-
General	525	-	525	461
	<hr/>	<hr/>	<hr/>	<hr/>
	2,867	-	2,867	851
 <u>Grants</u>				
The Talbot Trust	-	6,900	6,900	-
Dorset County Council	-	3,000	3,000	-
Heritage Lottery Fund	-	16,150	16,150	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	26,050	26,050	-
 <u>Legacies</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
	2,867	26,050	28,917	851
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The restricted grants relate to the Refurbishment of the Chalet £6,900 and the 'Footpath' fund £19,150, see note 16 for further details. A further Heritage Lottery Grant of £16,180 is payable in 2017.

THE BOURNEMOUTH GUIDE CAMP ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016

4. OTHER TRADING ACTIVITIES

	31.12.16	31.12.15
	£	£
Souvenirs & sundries sales	2,366	3,090
Census	1,185	1,174
Field & storage rent	860	980
Disco	1,526	1,910
Midsummer camp	776	919
Car boot sale	-	85
Ugly bug weekend	2,429	1,985
Brownies 'Go for it' weekend	-	472
	<u>9,142</u>	<u>10,615</u>

5. INVESTMENT INCOME

	31.12.16	31.12.15
	£	£
3.5% war stock income	-	32
Deposit account interest	<u>87</u>	<u>103</u>
	<u>87</u>	<u>135</u>

The War Stock was redeemed in the year ended 31.12.15.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**6. RAISING FUNDS**

**Other trading activities**

	31.12.16	31.12.15
	£	£
Souvenirs & sundries - cost of sales	1,318	2,009
Disco	584	628
Midsummer camp	239	244
Car boot sale	-	6
Ugly bug weekend	890	851
Brownies 'Go for it' weekend	<u>-</u>	<u>346</u>
	<u><u>3,031</u></u>	<u><u>4,084</u></u>

**Souvenirs & sundries trading account**

	31.12.16	31.12.16	31.12.15	31.12.15
	£	£	£	£
Sales		2,366		3,090
<u>Cost of sales</u>				
Opening stock	2,007		2,287	
Purchases	<u>644</u>		<u>1,729</u>	
	2,651		4,016	
Closing stock	<u>(1,333)</u>		<u>(2,007)</u>	
		<u>1,318</u>		<u>2,009</u>
		<u><u>1,048</u></u>		<u><u>1,081</u></u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**7. CHARITABLE ACTIVITIES COSTS**

<u>Support costs</u>	Unrestricted £	Restricted £	31.12.16 £	31.12.15 £
General				
Rates	2,984	-	2,984	2,914
Insurance	2,193	-	2,193	2,799
Gas, electricity & water	5,357	-	5,357	4,820
Telephone	963	-	963	930
Postage, stationery & advertising	468	-	468	391
Sundries	114	-	114	53
General upkeep & maintenance	8,336	-	8,336	12,283
Depreciation - Building & improvements	10,839	-	10,839	9,414
Depreciation - Furniture & equipment	1,070	-	1,070	1,084
	<u>32,324</u>	-	<u>32,324</u>	<u>34,688</u>
<u>Governance</u>				
Independent examiner fee	2,040	-	2,040	1,800
Company registration fee	13	-	13	13
Professional fees	50	-	100	50
	<u>2,153</u>	-	<u>2,153</u>	<u>1,863</u>
	<u>34,477</u>	-	<u>34,477</u>	<u>36,551</u>

All support costs are deemed to be related to Campers and hikers income. General upkeep & maintenance includes goods donated by Friends of Dudsbury to the value of £NIL (2015 £330).

**8. NET INCOME/(EXPENDITURE)**

	31.12.16 £	31.12.15 £
Depreciation - owned assets	11,909	10,498
Independent examiner fee	<u>2,040</u>	<u>1,800</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

**Trustees' expenses**

A total of £1,955 of expenses were reimbursed to 6 trustees in the year, (2015: £2,507 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 2016**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	851	-	851
<b>Charitable activities</b>			
Campers & hikers fees	21,602	-	21,602
Other trading activities	10,615	-	10,615
Investment income	<u>125</u>	<u>10</u>	<u>135</u>
<b>Total</b>	33,193	10	33,203
 <b>EXPENDITURE ON</b>			
Raising funds	4,084	-	4,084
<b>Charitable activities</b>			
Campers & hikers fees	<u>36,551</u>	<u>-</u>	<u>36,551</u>
<b>Total</b>	40,635	-	40,635
Net gains/(losses) on investments	<u>(7)</u>	<u>(3)</u>	<u>(10)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,449)	7	(7,442)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>230,521</u>	<u>5,471</u>	<u>235,992</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>223,072</u></u>	 <u><u>5,478</u></u>	 <u><u>228,550</u></u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**11. TANGIBLE FIXED ASSETS**

	Freehold buildings & improvements £	Furniture & equipment £	Totals £
<b>COST</b>			
At 1 January 2016	281,786	51,940	333,726
Additions	<u>14,515</u>	<u>991</u>	<u>15,506</u>
At 31 December 2016	<u>296,301</u>	<u>52,931</u>	<u>349,232</u>
 <b>DEPRECIATION</b>			
At 1 January 2016	116,521	45,794	162,315
Charge for year	<u>10,839</u>	<u>1,070</u>	<u>11,909</u>
At 31 December 2016	<u>127,360</u>	<u>46,864</u>	<u>174,224</u>
 <b>NET BOOK VALUE</b>			
At 31 December 2016	<u>168,941</u>	<u>6,067</u>	<u>175,008</u>
At 31 December 2015	<u>165,265</u>	<u>6,146</u>	<u>171,411</u>

**12. HERITAGE ASSETS**

	Total £
<b>MARKET VALUE</b>	
At 1 January 2016 and 31 December 2016	<u>450</u>
 <b>NET BOOK VALUE</b>	
At 31 December 2016	<u>450</u>
At 31 December 2015	<u>450</u>

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 note 16.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**13. STOCKS**

	31.12.16	31.12.15
	£	£
Stocks	<u>1,333</u>	<u>2,007</u>

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

	31.12.16	31.12.15
	£	£
Trade debtors	-	574
Prepaid expenses	<u>1,843</u>	<u>2,011</u>
	<u>1,843</u>	<u>2,585</u>

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

	31.12.16	31.12.15
	£	£
Trade creditors	131	82
Deferred campers deposits	1,150	850
Accrued expenses	<u>2,004</u>	<u>2,234</u>
	<u>3,285</u>	<u>3,166</u>

**16. MOVEMENT IN FUNDS**

	At 1.1.16	Net movement in funds	Transfers between funds	At 31.12.16
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	223,072	(6,800)	12,728	229,000
Improvements & equipment fund	<u>-</u>	<u>1,625</u>	<u>(800)</u>	<u>825</u>
	223,072	(5,175)	11,928	229,825
<b>Restricted funds</b>				
K A Harding improvements fund	2,573	-	(2,573)	-
Myfanwy Jones travel scholarship fund	1,355	-	(1,355)	-
Freehold land at Dudsbury	450	-	-	450
Chalet renovation fund	1,100	6,900	(8,000)	-
The 'Footpath' fund	<u>-</u>	<u>19,150</u>	<u>-</u>	<u>19,150</u>
	5,478	26,050	(11,928)	19,600
<b>TOTAL FUNDS</b>	<u>228,550</u>	<u>20,875</u>	<u>-</u>	<u>249,425</u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,708	(37,508)	(6,800)
Improvements & equipment fund	<u>1,625</u>	<u>-</u>	<u>1,625</u>
	32,333	(37,508)	(5,175)
<b>Restricted funds</b>			
Chalet renovation fund	6,900	-	6,900
The 'Footpath' fund	<u>19,150</u>	<u>-</u>	<u>19,150</u>
	26,050	-	26,050
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>58,383</u></u>	<u><u>(37,508)</u></u>	<u><u>20,875</u></u>

**Transfers between funds**

The £800, £2,573 and £8,000 transfers relate to expenditure on fixed asset costs which is deemed unrestricted when expended. The expenditure relates to the refurbishment of the Chalet toilet and washing facilities.

The £1,355 transfer to the general unrestricted fund relates to the funds change of use as stated below.

**Restricted funds**

The Kathleen Harding legacy was restricted to expenditure on site repairs, renewals and improvements only. This was expended in the year on the refurbishment of the Chalet toilet and washing facilities.

The Myfanwy Jones Travel Scholarship Fund comprised cash held at bank of £1,355. Resolutions were passed on 16.08.16 and submitted to the Charity Commission thereafter to have the purpose of the fund replaced, be released from any restrictions and be transferred to general reserves. Permission was received from the Charity Commission on 07.11.16.

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 Chalet Renovation Fund comprises donations received for the specific purpose on renovating the Chalet building.

The 'Footpath' fund comprises grants from Dorset County Council £3,000 and the National Heritage Lottery Fund £16,150. The official title is "Interpreting and conserving Dudsbury Ancient Hill Fort and the history of girlguiding on it". The project includes 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. A further Heritage Lottery grant of £16,180 is payable in 2017. The total projected costs of the project is £35,330 and is due for completion by 31.08.17.

The split of funds per assets are shown on the balance sheet. All 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 2016**

**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 charities, if any, are shown in note 2.

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

Trustee D R Thorpe is the Division Commissioner of Bournemouth South and R Tattum is the Division Commissioner for Bournemouth North.

Donations from Trustees in the year totalled £35.

In addition to Trustee expenses (note 8) S Webb, Camp Advisor, was reimbursed a total of £345 (2015: £NIL) for the purchase of small items of equipment, administration and event expenditure during the year.

Maintenance services are provided by D R Webb, husband of Camp Advisor, S Webb. In the year £17,067 (2015: £6,320) was paid for labour and materials £3,568 for general upkeep and maintenance of the site, and £13,499 relating to the refurbishment of Chalet toilet and washing facilities.

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 contributions outstanding of £NIL (2015: £524).

**18. ULTIMATE CONTROLLING PARTY**

The trustees, as directors, control the charitable company.

**19. DONATED GOODS AND SERVICES**

The Friends of Dudsbury donated new equipment purchased for £647 in the year. This value has been included in the Statement of Financial Activities as income and in fixed assets as new equipment purchased.

**20. CHANGES IN RESOURCES APPLIED FOR FIXED ASSETS FOR CHARITY USE**

	Unrestricted £	Restricted £	31.12.16 £	31.12.15 £
Net movement in funds	6,753	14,122	20,875	(7,442)
Resources used for acquisition of fixed assets	<u>(15,506)</u>	<u>-</u>	<u>(15,506)</u>	<u>(592)</u>
Net movement of funds available for future activities	<u>(8,753)</u>	<u>14,122</u>	<u>5,369</u>	<u>(8,034)</u>

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**21. FIRST YEAR ADOPTION**

The charitable company's date of transition to FRS 102 and the Charities SORP (FRS102) reporting standard was 01.01.15, the earliest period for which the charity presents full comparative information under these new standards. The first reporting set of financial statements under this standard being therefore dated 31.12.16. The previous set of financial statements dated 31.12.15 were presented under UKGAAP- the Financial Reporting Standard for Smaller Entities (the FRSE)(effective January 2015) and the Charities SORP (FRSE) (effective 1 January 2015).

There has been no change to the accounting policies of the charitable company due to the transition to FRS 102. There has been no effect on transition to the income and expenditure, assets and liabilities and funds previously reported at 01.01.15 and 31.12.15. Therefore the comparative figures as stated in these financial statements are as those stated in the financial statements dated 31.12.15.

**Transitional relief**

The charitable company has not taken advantage of any transitional relief on transition to FRS 102.

**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	31.12.16 £	31.12.15 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,867	851
Grants	<u>26,050</u>	<u>-</u>
	28,917	851
<b>Other trading activities</b>		
Souvenirs & sundries sales	2,366	3,090
Census	1,185	1,174
Field & storage rent	860	980
Disco	1,526	1,910
Midsummer camp	776	919
Car boot sale	-	85
Ugly bug weekend	2,429	1,985
Brownies 'Go for it' weekend	<u>-</u>	<u>472</u>
	9,142	10,615
<b>Investment income</b>		
3.5% war stock income	-	32
Deposit account interest	<u>87</u>	<u>103</u>
	87	135
<b>Charitable activities</b>		
Campers and hikers fees	<u>20,237</u>	<u>21,602</u>
<b>Total incoming resources</b>	<b>58,383</b>	<b>33,203</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Souvenirs & sundries - cost of sales	1,318	2,009
Disco	584	628
Midsummer camp	239	244
Car boot sale	-	6
Ugly bug weekend	890	851
Brownies 'Go for it' weekend	<u>-</u>	<u>346</u>
	3,031	4,084
<b>Charitable activities</b>		
Rates	2,984	2,914
Insurance	2,193	2,799
Gas, electricity & water	5,357	4,820
Telephone	963	930
Postage, stationery & adverts	468	391
Sundries	114	53
Carried forward	<u>12,079</u>	<u>11,907</u>

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**THE BOURNEMOUTH GUIDE CAMP ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	31.12.16	31.12.15
	£	£
<b>Charitable activities</b>		
Brought forward	12,079	11,907
General upkeep & maintenance	8,336	12,283
Depn of freehold buildings & improvements	10,839	9,414
Depn of furniture & equipment	<u>1,070</u>	<u>1,084</u>
	32,324	34,688
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner fee	2,040	1,800
Company registration fee	13	13
Professional fees	<u>100</u>	<u>50</u>
	<u>2,153</u>	<u>1,863</u>
<b>Total resources expended</b>	<u>37,508</u>	<u>40,635</u>
<b>Net income/(expenditure) before gains and losses</b>	20,875	(7,432)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	-	(10)
<b>Net income/(expenditure)</b>	<u><u>20,875</u></u>	<u><u>(7,442)</u></u>

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