



Campus Children's Holidays (Cambridge University)

Trustees' Report and Financial Statements

Year ended 30th September 2018

Charity no. 252982

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Legal and administrative information

Trustees

During the year 2017– 2018:

L Day (Chair)
E Dommett (Secretary)
S Dodhia (Finance Officer)
C Howell (Treasurer)
~~E Miedzybrodzka~~
L Omodara
J Parmar
J Rummens
E Thorley
J Whitby
M Willis

At the date of the signing of the accounts:

H Petty (Chair)
C Howell (Treasurer)
S Riley (Secretary)
Z Bunce
~~L Day~~
E Miedzybrodzka
J Rummens
A Tibbles
J Whitby

Key Management Team (Executive Committee)

During the year 2017 – 2018:

L Day (Chair)
E Dommett (Secretary)
S Dodhia (Finance Officer)
C Howell (Treasurer)
L Akrill
E Andrews
J Beverley
Z Bunce
A Dickson
J Landy
E Miedzybrodzka
L Omodara
J Parmar
S Riley
J Rummens
C Somerville
H Scott
E Thorley
J Whitby
M Willis

At the date of the signing of the accounts:

H Petty (Chair)
S Riley (Secretary)
E Andrews (Finance Officer)
C Howell (Treasurer)
L Akrill
E Bealey
J Boyd
Z Bunce
E Davies
L Day
E Dommett
B Dowling
H Hellowell
J Landy
A Magee
E Miedzybrodzka
J Parmar
J Rummens
H Scott
E Stanton
A Tibbles
J Whitby

Annual General Meeting Dates

14th October 2017
27th October 2018

Executive Committee Meetings between Annual General Meetings

29th October 2017
13th January 2018
17th March 2018
28th April 2018
17th June 2018
16th September 2018

Address

PO Box 421
Cambridge
CB2 1YG

Bankers

CAF Bank Ltd, National Westminster Bank plc, HSBC Bank plc

Report of the trustees for the year ended 30 September 2018

The trustees present their report along with the financial statements of the charity for the year ended 30 September 2018. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 - 14.

Constitution and objects

Campus Children's Holidays is a charitable unincorporated association, founded in 1967, and its governing document is its constitution. It is a registered charity, number 252982.

The objects of the charity are to provide or assist in the provision of holidays and holiday activities in the interests of social welfare for children whose conditions of life will thereby be improved and who have need of such holidays by reason of their poverty or social and economic circumstances.

Organisation

The trustees who have served during the year and serve currently are set out on pages 2- 3. Trustees are elected at the Annual General Meeting by the Campus membership, which consists of the volunteers on its projects. The board of trustees along with other individuals who volunteer to assist with the running of the charity (known as the Executive Committee) meet at regular intervals during the year, though there are also subgroup and working group meetings throughout the year, reporting back to the Executive Committee. Trustees communicate frequently between meetings, and conduct a large amount of work on an individual basis and in small groups.

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Projects

Residential Project

This is the largest of our projects. For up to five weeks over the summer Campus takes around 28 children for a week at a time on a residential holiday, where they participate in activities such as climbing, swimming, ice skating or cycling. The children are aged between eight and thirteen, and are divided into groups of four to six children. Each group is looked after by two to three volunteers who ensure their group gets the most out of their holiday. In 2018, the project was based at a residential school in North Yorkshire. This year it ran for 5 weeks and a total of 143 disadvantaged children benefited from the residential project (2017: 4 weeks and 117 children)

Hippocampus Project

This project also runs for up to five weeks during the summer and is a day project. In 2018, Hippocampus was held in a church hall in Liverpool. Hippocampus is aimed at younger children (6 to 10 years old), those with special needs and those aged 11 to 13 who would have not been suitable for the Residential Project. Children take part in craft activities and games, as well as organised activities such as swimming and farm visits. This project takes approximately between 10 and 20 children each week with a ratio of one volunteer for every two children, allowing all participants to benefit from the high volunteer- to-child ratio. Hippocampus ran for 3 weeks in 2018 with 49 children benefitting (2017: 50).

Young Helper Project

Young Helpers are volunteers aged between 14 and 17 who attended Campus projects as children and now come back on the projects as volunteers. The Young Helper Project is designed to train and assess those teenagers who in their last years as children on the Residential Project showed evidence of the responsibility needed to be a volunteer on one of our projects. Those who complete this project successfully are invited back onto other projects in the future in the capacity of a Young Helper. 7 teenagers attended the Young Helper Project in 2018 (2017: 8) of which 5 successfully completed the training. All of these 5 volunteered as Young Helpers on projects during the summer.

Winter Project

Winter Project runs for up to five days after Christmas and serves as a one-day reunion for the children, as well as for volunteers, with each of the weeks of both the summer projects (Residential Project and Hippocampus) being invited to attend for a day of craft, games and organised activities. This project provides continuity for the children, and gives them a chance to meet up again with the friends they made during the summer, as well as giving their parents a break during a busy and sometimes stressful time of year. 101 children attended Winter Project in 2017 (2016: 104).

How our activities deliver public benefit

The trustees have had due regard to the guidance published by the Charities Commission in compliance with its duties under Section 4 of the Charities Act 2011.

This guidance sets out two key principles.

- (1) the organisation must have an identifiable benefit; and
- (2) the benefit must be to the public or a section of the public.

Campus strives to provide enjoyable and high-quality holidays to as many children as we are able. We provide holidays to those children who would otherwise not have such an opportunity, by reason of poverty and difficult family circumstances. Where families have more than one child we will take all the children of the relevant ages on holiday wherever appropriate. This gives them a holiday together whilst also giving their parents or carers a break. Once we have taken a child on a Campus holiday we continue to invite them each year until they are 14, thus providing them with continuity and reliability. We make no requirements of the children's families and all our holidays are provided entirely free of charge. We make a particular effort to welcome and assist those children with special needs, and endeavour to offer equal opportunities to all children, unless their attendance would put them or others at risk. In 2018, 12% of children who attended our projects had an Education, Health and Care Plan (compared to 3% nationally).

We work very closely with Liverpool City Council's Children's Services department and have done so for many years. Social workers identify those children who they think would benefit from our holidays and refer these children to us. We also work with Barnardo's and Early Help, who help us identify additional children who would benefit from the holidays that we provide.

Our holidays are greatly enjoyed by the children who take part in them, and greatly appreciated by their families, carers and social workers.

Of parents and carers who responded to our 2017 survey:

- 100% agreed that their child enjoyed their Campus holiday
- 96% reported that family benefited from the break provided by Campus
- 96% indicated that they would like their child to attend future Campus projects

The trustees consider that for these reasons the charity meets the public benefit requirement.

Financial review

Campus relies upon grant-making organisations, fundraising events and donations from individuals, groups, companies and Cambridge University colleges for its income.

In 2017/18 total income was £100,636, compared to £71,289 the previous year. This was achieved through: increased donations from individuals (£40,958) including a large one-off legacy donation (£20,000), strong grant application success (£41,450) and sustained levels of income through Oxfizz and donations from organisations. This was offset by a decrease in fundraising income as expected post the 50th anniversary events.

This breaks down as follows (£):

	2017-18	2016-17
From individuals	40,958	16,625
From organisations	5,896	4,138
From trusts and grant-giving bodies	41,450	30,160
Fundraising events	4,273	12,281
Oxfizz volunteering	3,924	3,534
Reclaimed tax	3,627	4,332
Other income*	508	219
Total Incoming resources	100,636	71,289

*Other income includes bank interest, sale of merchandise (t-shirts), and income from expired cheques

Total expenditure this year amounted to £55,069 compared to £47,374 in 2015/16. This increase reflects that our Residential Project was run for 5 weeks this year (2017: 4 weeks), and the depreciation and insurance costs of the newly purchased minibus.

Campus has historically had income fluctuating significantly subject to unexpected one-off donations, sometimes covering up to a third of Campus's annual expenditure. Over the last few years Campus has been implementing a revised fundraising plan to ensure Campus can cover expenses without depending on unsolicited large one-off donations. This year, excluding large one-off donations, income covered expenses, indicating a more stable future for Campus Children's Holidays.

Reserves policy

Campus aims to hold at the start of the financial year (1st October) unrestricted reserves equal to between 80% and 100% of the following year's forecast total expenditure (as an indicative example in 18/19 this is approximately £50,000). If there are any restricted funds that are allocated to operational expenditure on particular projects in the coming year and within the forecast expenditure for those projects then they are considered as unrestricted for the purpose of assessing the above target. This policy is kept under review in order to ensure that the financial risks to which Campus is exposed are mitigated as far as is possible.

At the end of the year 2017/18 the amount held in unrestricted free reserves is £73,861. We also have £3,000 held in a restricted fund specifically for the Residential Project held in 2019. This unusually high level of reserves is due to large one-off donations and better than expected success with grant applications.

In addition to the unrestricted reserves, Campus continues to benefit from an endowment fund containing £51,447. This money is held for the purpose of generating income for the charity in the form of interest or, exceptionally, to provide capital for new or additional charitable activities within Campus' objectives as agreed by the trustees. Use of the endowment fund to provide capital for new projects can only take place if confirmed by the Campus membership by a resolution of a general meeting.

Investment policy

Campus' unrestricted reserves should be held in an account (or accounts) that offer free, easy and secure access to the funds. It is considered that a current account (or accounts) offers the best ability to achieve this, in particular due to considerations such as ease of withdrawing cash for projects and ease and security of spending money both online and by cheque. As such the interest rate of such an account is of the lowest importance when choosing an account (or accounts).

Campus' endowment fund and any other investment funds should be held in such a way to maximise return on the investment relative to the financial loss incurred for needing access to the funds and the risk of that access being needed.

This will continue to be reviewed annually.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed in the year and systems have been established to mitigate those risks in particular our insurance and management policies.

The Finance Officer and Treasurer report at least three times a year to the Executive Committee on the financial stability of the charity and all major decisions made are made in light of the risk posed by the charity's financial situation.

The Trustee Indemnity Insurance Policy is reviewed annually to ensure it is sufficient for the needs to the charity.

Future plans

Having implemented and achieved results through last year's revised fundraising strategy, it has been agreed by the trustees to continue to implement the most successful:

- Maintain the revised fundraising pack and improved communications with fundraisers, though postponing our next fundraising push until the 50 for 50 campaign is not so recent.
- Maintaining the high quality of the improved applications to grant-giving bodies and subsequent communications and reporting with them, including collecting high-quality feedback
- Improve engagement with our regular donor base through regular and high quality communications.

For 2018/19 a target of £5,000 has been established for money raised through volunteering with Oxfizz. This has been an important source of funds in recent years and the relationship between the two charitable organisations is strong.

Additionally, Campus seeks to update its payments processes, to minimise the need for volunteers to make payments on Campus' behalf and be reimbursed later.

During 2018/19 the trustees intend to continue running all projects to their full capacity (5 weeks for residential project and 3 weeks of hippocampus) given the healthy funding situation, but this will be continually reviewed in light of the future expected income and other constraints such as availability of suitable volunteers.

The trustees will act on a number of mandates from the AGM including:

- Formalise a system of consequences across Campus for children on projects and produce guidance for coordinators about sending kids home
- Complete review of outstanding policies, in particular appeals monitoring committee and complaints policy, and implement structure to continually review them and formalise publicising them
- Review our process for allocating spaces to children on projects
- Consider how to improve effectiveness of Executive Committee meetings in response to the increasing geographical spread of its members
- Implement the recently approved process for archival of old documentation
- Improve the handover process for EC officers

Approved by the trustees and signed on their behalf by:



Charlie Howell
Trustee and Treasurer

Date: 25/07/2019

Independent Examiner's Report to the Trustees of Campus Children's Holidays (Cambridge University)

I report on the trustees on my examinations of the accounts of Campus Children's Holidays (the Trust) for the year ended 30 September 2018.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed: AMKenton

Name: ANNA KENTON

Relevant professional qualification or membership of professional bodies (if any):

Address: 32 ALEXANDRA ROAD
HOUSLOW
TW3 4HN

Date: 16/07/2019

Statement of Financial Activities

Statement of financial activities

	2017-2018					2016-2017				
	Anniversary fund	YHP fund	Residential fund	Hippo fund	Unrestricted funds	Year to 30 Sep 18	Anniversary fund	YHP fund	Residential fund	Unrestricted funds
Funds brought forward	51,447	1,300	-	-	48,994	101,741	51,447	0	0	26,421
INCOMING RESOURCES										
Donations and Legacies	-	-	39,150	300	52,461	91,931	-	1,300	28,860	25,096
Income from Charitable Activities	-	-	-	-	3,924	3,924	-	-	-	3,534
Income from other trading activities	-	-	-	-	4,273	4,273	-	-	-	12,281
Income from sale of merchandise	-	-	-	-	125	125	-	-	-	140
Investment income	-	-	-	-	42	42	-	-	-	37
Other income	-	-	-	-	341	341	-	-	-	-
Total incoming resources	-	-	39,150	300	61,188	100,636	-	1,300	28,860	41,087
RESOURCE EXPENDED										
Costs of raising funds	-	-	-	-	933	933	-	-	-	4,369
Cost of running fundraising events	-	-	-	-	-	-	-	-	-	-
Expenditure on Charitable Activities	-	-	27,927	-	-	27,927	-	-	22,924	-
Residential Project	-	-	-	-	-	-	-	-	-	4,625
Hippocampus Project	-	1,038	-	300	5,331	5,631	-	-	-	1,374
Young Helper Project	-	-	-	-	-	1,038	-	-	-	2,136
Winter Project	-	12	4,428	-	1,695	1,695	-	-	5,006	2,468
Minibus hire and maintenance	-	-	-	-	2,197	6,637	-	-	-	7,474
Other	-	-	-	-	705	4,751	-	-	-	-
Depreciation	-	251	3,795	-	4,763	4,763	-	-	930	2,426
Insurance	-	-	-	-	1,696	1,696	-	-	-	1,115
Administration, volunteers and other	-	-	-	-	17,319	66,068	-	-	28,860	18,614
Total Expenditure	-	1,300	36,150	300	17,319	66,068	-	-	28,860	47,374
Net income/(outgoing) resources	-	(1,300)	3,000	-	43,867	45,567	-	1,300	-	22,673
Transfers between funds	-	-	-	-	-	-	-	-	-	-
Net movement in funds	-	(1,300)	3,000	-	43,867	45,567	-	1,300	-	22,673
Funds brought forward	51,447	1,300	-	-	48,994	101,741	51,447	-	-	26,421
Funds carried forward	51,447	-	3,000	-	92,861	147,308	51,447	1,300	-	48,994

Note – In the 2016/17 accounts, £42 of unpaid accruals were mistakenly recorded as 'Other Income'. This has been corrected for this statement of the 2016/17 accounts.

Balance Sheet

Balance sheet

	As at 30 Sep 18	As at 30 Sep 17
Fixed assets		
Minibus	23,754	19,040
Minibus Equipment	-	1,175
Bouncy castle	1,465	1,465
	<u>25,219</u>	<u>21,680</u>
Accumulated depreciation	(6,216)	(21,680)
Net book value of fixed assets	<u>19,003</u>	<u>-</u>
Current assets		
Cash	125,771	99,804
Debtors	4,302	4,237
Prepayments	1,500	1,740
	<u>131,573</u>	<u>105,780</u>
Provisions	-	-
Creditors	(3,266)	(4,037)
Net current assets	<u>128,307</u>	<u>101,743</u>
NET ASSETS	<u>147,310</u>	<u>101,743</u>
REPRESENTED BY		
Fixed assets fund	-	-
Hippocampus Fund	-	-
Residential Fund	3,000	-
YHP Fund	-	1,300
Restricted funds	<u>3,000</u>	<u>1,300</u>
Unrestricted funds	92,863	48,996
RESERVES	<u>95,863</u>	<u>50,296</u>
Anniversary fund	51,447	51,447
Endowments	<u>51,447</u>	<u>51,447</u>
TOTAL FUNDS	<u>147,310</u>	<u>101,743</u>

Notes forming part of the financial statements for the year ended 30 September 2018

1. Principal accounting policies

Campus Children's Holidays is a public benefit entity under FRS 102. The Financial Statements have been prepared in accordance with the applicable accounting standards, the Charities Act 2011 and the Charity Commission's revised Statement of Recommended Practice issued in Charities SORP 2015 (FRS 102). The Financial Statements have been prepared under the historical cost convention.

a) Accounting convention

The financial statements are prepared under the historical cost convention, and in preparing the financial statements the charity follows best practice as laid down in FRS 102.

b) Funds

General purpose funds represent those funds of Campus Children's Holidays that are not subject to any restrictions regarding their use and which are available for application to the general purposes of Campus Children's Holidays. Funds designated for a particular purpose by Campus Children's Holidays are also unrestricted.

The financial statements include all transactions, assets and liabilities for which Campus Children's Holidays are responsible in law.

c) Voluntary income and capital sources

Collections are recognised when received by or on behalf of Campus Children's Holidays.

Planned giving receivable under Gift Aid etc. is recognised only when received.

Income Tax recoverable on covenants or Gift Aid donations is recognised when the income is probable.

Grants and legacies Campus Children's Holidays are accounted for as soon as Campus Children's Holidays is notified of its legal entitlement and the amount due.

Receipts from fundraising events are accounted for gross.

d) Resources expended

Expenditure is included on an accruals basis.

"Administration, volunteers and other" costs comprise expenses such as postage, telephone calls, and transport for project site assessment visits. The charity has no salary or wage expense.

e) Tangible fixed assets and depreciation

Fixed assets are depreciated on a straight-line basis. A useful life of five years is assumed for motor vehicles and three years for other equipment. Assets are depreciated for a full year in the year of acquisition, and are not depreciated in the year of disposal.

f) Debtors

Trade and other debtors are recognised in the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Creditors and Provisions

Creditors and provisions are recognised where the charity has a recent 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.

h) Current Assets

Amounts owing to Campus Children's Holidays at 30 September in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove non-collectible.

i) Cash and bank

Cash at bank and cash in hand is recognised based on the balances at 30 September.

2. Volunteers, trustees and related parties remuneration

Volunteers, trustees and key management personnel received no remuneration or expenses during this year or the previous year. There are no employees. No amounts were paid to third parties for trustees. Related party donations are described in note 8.

3. Tangible fixed assets

A minibus and bouncy castle are carried in the fixed assets fund. In June 2018, a new minibus was purchased for £23,754. The previous minibus along with the minibus equipment was disposed of during the financial year.

	2018				2017			
	Minibus	Minibus Equipment	Bouncy castle	Total	Minibus	Minibus Equipment	Bouncy castle	Total
Cost								
B/F	19,040	1,175	1,465	21,680	19,040	1,175	1,465	21,680
Acquisitions	23,754	-	-	23,754	-	-	-	-
Disposals	(19,040)	(1,175)	-	(20,215)	-	-	-	-
Y/E	23,754	-	1,465	25,219	19,040	1,175	1,465	21,680
Depreciation								
B/F	19,040	1,175	1,465	21,680	19,040	1,175	1,465	21,680
Charge for the year	4,751	-	-	4,751	-	-	-	-
Disposals	(19,040)	(1,175)	-	(20,215)	-	-	-	-
Y/E	4,751	-	1,465	6,216	19,040	1,175	1,465	21,680
Net book value								
B/F	-	-	-	-	-	-	-	-
Y/E	19,003	-	-	19,003	-	-	-	-

4. Debtors

	2018	2017
Accrued income	4,302	4,237

Accrued income primarily consists of Gift Aid to be reclaimed from HM Revenue & Customs and amounts donated to Campus in the period through Virgin Money Giving which were not paid to Campus as at 30 September 2018.

There was one accrued donation where Campus was informed of a donation of £830 from Jesus College May Ball on 29/09/2018 but the payment was not received until 22/01/2019.

5. Prepayments

	2018	2017
Public liability insurance	596	779
Vehicle insurance	715	668
Trustee Indemnity Insurance	182	185
Other Prepayments	8	8
YHP 2018 Site Deposit	-	100
Total Prepayments	1500	1,740

Other prepayments represent a prepayment in respect of the annual fee payable to the Information Commissioner.

6. Creditors

	2018	2017
Other creditors and accruals	3,266	4,037

All creditors are due within one year.

7. Funds

Unrestricted funds comprise those funds that the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds which have been given for particular purposes and projects within the charitable objects of the charity. The Restricted Residential fund consists of all donations from grant

Campus Children's Holidays (Cambridge University)
Year ended 30th September 2018

giving bodies and other organisations including colleges, where the proposal/ application to them was specific about the use being for the Residential Project. The majority of these were designated for use in 2017/18, but the fund also includes £3000 which is allocated to RP 2019 and thus carried over.

The restricted YHP fund consisted of a single grant provided for the express purpose as to fund the Young Helper Project in Easter 2018 as was specified in the application.

The restricted Hippo fund consisted of a single grant which the charity chose to allocate towards the Hippo project, informing the donor trust that the funds would be used in this way.

The Anniversary Fund is an expendable endowment fund. This fund is held for the purpose of generating income for the charity, but the trustees have the power to convert all or part of the fund into income funds that can be spent under certain conditions. The fund was established in 2006-07 and no withdrawals have yet been made. The trustees have approved the following conditions on the fund:

The Anniversary Fund, shall be used:

- (a) to provide predictable unrestricted income to Campus in the form of interest;*
- (b) exceptionally, to provide capital for new or additional charitable activities within Campus' objects as agreed by the trustees, such use only taking place if confirmed by the Campus membership by a resolution of a general meeting.*

8. Income from Trustees and Related Parties

	2017-18
Income	£5,285

Twelve trustees or key management personnel made donations to the charity in 2017-18, totalling £5,246. £39 was raised by sponsorship for a trustee.

All trustees, key personnel and volunteers give of their time freely. No trustees or Key Management Personnel received expenses or remuneration. No amounts were paid to third parties for trustees or Key Members.