

COMPANY REGISTRATION NUMBER NI018561

**CAMPBILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE
ACCOUNTS
31 JANUARY 2014**

Charity Number XR74489



SP McCaffrey & Co
Chartered Accountants & Statutory Auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

**CAMPHILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

ACCOUNTS

YEAR ENDED 31 JANUARY 2014

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CAMPHILL COMMUNITY CLANABOGAN COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JANUARY 2014

The trustees, who are also directors for the purposes of company law, present their report and the accounts of the charity for the year ended 31 January 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Camphill Community Clanabogan
Charity registration number	XR74489
Company registration number	NI018561
Principal office	15 Drudgeon Road Omagh Co Tyrone BT78 1TJ
Registered office	15 Drudgeon Road Omagh Co Tyrone BT78 1TJ

The trustees

The trustees who served the charity during the period were as follows:

V Brogan
M Campbell
J Entwistle
P Faulhaber
J Faux
R Jamshidi
H Kemper
A Peters
M Sturm

Secretary Maire Campbell

Auditor SP McCaffrey & Co
Chartered Accountants
& Statutory Auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Bankers Bank of Ireland
4-8 High Street
Belfast
BT1 2BA

STRUCTURE, GOVERNANCE AND MANAGEMENT

CAMPBILL COMMUNITY CLANABOGAN COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 JANUARY 2014

Governing document

Camphill Community Clanabogan is a company limited by guarantee (Registration Number NI018561). The company is governed by its Memorandum of Articles of Association. In the event of the company being wound up, liability is limited to £5 per member. The company is recognised as a charity by HMRC (reference XR74489).

Principal activity

The Principal activity of the company is the provision of residential accommodation and social care and therapy for adults with learning disabilities within a life sharing community setting.

Recruiting and Appointing New Council Members

The method of selection for all new council members is through appointment by existing council members.

Training of New Council Members

There is Council Member Induction Pack for new members of the Management Council as well as conferences and organised training days.

Decision Making

The Council of Management as trustees of Camphill Community Clanabogan are responsible for the overall legal and financial management of the community. The Council of Management meets once a month with the exception of July. The work of implementing most of their policies is carried out by a set of mandated groups, to which the Council of Management has delegated responsibility.

The Council of Management has mandated decision making to the following groups:

Focus/Finance Group
Village Forum
Home Co-ordinators Group
Social Care Group
Home & Work Co-ordinators Group
Building & Maintenance Group

Relationships with any other charity or organisation

The company is part of a worldwide charitable organisation and has relationships with the following companies within the Camphill movement in Northern Ireland - Camphill Communities Trust (NI), Camphill Community Holywood, Camphill Community Mourne Grange, Camphill Community Glencraig and Camphill Social Fund (NI).

Statement of Risks

The main risks to the company are associated with being adequately funded to continue with caring for its vulnerable adults. Increasing care and support needs due to age and health as well as additional administration require additional resources and employed staff. The succession of co-workers is also an issue. The Council of Management is responsible for all risks faced by the community. Detailed considerations of risk are delegated to the mandated groups established to deal with each of these areas. Risks are identified, assessed and controls established throughout the year. Through the risk management processes established, the Council of Management is satisfied that all major risks identified have been adequately mitigated, where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

CAMPBILL COMMUNITY CLANABOGAN COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 JANUARY 2014

OBJECTIVES AND ACTIVITIES

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Charity's Aims

The principal aims of the company are the provision of Supported Living, Domiciliary Care and Day Opportunities for adults with a learning disability and associated difficulties within a life sharing sustainable community setting.

Strategies for Achieving Objectives

The four core objectives under the Quality Assessment Framework (QAF)-

- Need Assessment and Support Planning

- Health & Safety

- Protection from Abuse

- Fair Access, Diversity & Inclusion

and by ensuring continuous improvement to achieve higher standards.

In addition there are thirteen supplementary objectives and the company assesses its performance in meeting defined standards on an evidence based approach.

Details of significant Activities

In February an inspection of the Estate was carried out by RQAI in relation to day care, this involved all workshops. The inspectors were very impressed with the co-ordination of the workshops and reported positively on their findings.

In June the annual Domiciliary and Day Care inspection took place, the inspectors were highly commending of the standard of work carried out by staff.

Also there was an overall increase in the number of villagers cared for from 28 in January 2013 to 29 in January 2014.

ACHIEVEMENTS AND PERFORMANCE

Review of Performance against Objectives

The Council of Management continue the process of self assessment against the Quality Assessment and Improvement Framework issued by RQAI.

FINANCIAL REVIEW

Review of the Business

The Community is non-profit making with net incoming resources of £99,969 for the year. The management continues to be engaged in ongoing efficiency savings and is aware of the sustainable use of resources.

Reserves Policy

The trustees of Camphill Community Clanabogan have set a reserves policy which requires that reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty and to assist in the future strategic development of the organisation. The trustees have agreed that the Charity should endeavour to hold reserves at an amount not less than £467,193 in an effort to minimise the risks identified by the Charity.

CAMPHILL COMMUNITY CLANABOGAN COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 JANUARY 2014

PLANS FOR FUTURE PERIODS

For the coming year we plan to focus on controlling costs and improving internal efficiency, while maintaining the high standards of care provided.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Camphill Community Clanabogan for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and regulations.

Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, 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 accounting estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

AUDITOR

SP McCaffrey & Co are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and

**CAMPBILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 JANUARY 2014

each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Registered office:
15 Drudgeon Road
Omagh
Co Tyrone
BT78 1TJ

Signed by order of the trustees



MAIRE CAMPBELL
Charity Secretary

5 September 2014

**CAMPBILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CAMPBILL COMMUNITY CLANABOGAN**

YEAR ENDED 31 JANUARY 2014

We have audited the accounts of Camphill Community Clanabogan for the year ended 31 January 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE ACCOUNTS

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON ACCOUNTS

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

**CAMPHILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

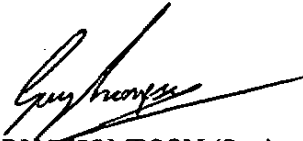
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CAMPHILL COMMUNITY CLANABOGAN *(continued)***

YEAR ENDED 31 JANUARY 2014

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



GARY THOMPSON (Senior Statutory Auditor)

For and on behalf of
SP McCAFFREY & CO
Chartered Accountants
& Statutory Auditor

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

5 September 2014

**CAMP HILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 JANUARY 2014

		Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013 (restated)
	Note	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	58,408	7,181	65,589	62,448
Activities for generating funds	3	505	—	505	1,934
Incoming resources from charitable activities	4	<u>764,025</u>	<u>557,779</u>	<u>1,321,804</u>	<u>1,271,256</u>
TOTAL INCOMING RESOURCES		<u>822,938</u>	<u>564,960</u>	<u>1,387,898</u>	<u>1,335,638</u>
RESOURCES EXPENDED					
Charitable activities	5/6	(709,544)	(572,885)	(1,282,429)	(1,203,780)
Governance costs	7	<u>(5,500)</u>	<u>—</u>	<u>(5,500)</u>	<u>(7,250)</u>
TOTAL RESOURCES EXPENDED		<u>(715,044)</u>	<u>(572,885)</u>	<u>(1,287,929)</u>	<u>(1,211,030)</u>
NET INCOME FOR THE YEAR	8	107,894	(7,925)	99,969	124,608
OTHER RECOGNISED GAINS AND LOSSES					
RECONCILIATION OF FUNDS					
Total funds brought forward		241,867	108,555	350,422	(117,099)
Prior year adjustment	9	<u>—</u>	<u>—</u>	<u>—</u>	<u>342,914</u>
Total funds brought forward restated		<u>241,867</u>	<u>108,555</u>	<u>350,422</u>	<u>225,815</u>
TOTAL FUNDS CARRIED FORWARD		<u>349,761</u>	<u>100,630</u>	<u>450,391</u>	<u>350,423</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 15 form part of these accounts.

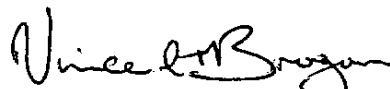
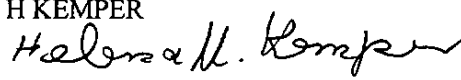
CAMPHILL COMMUNITY CLANABOGAN COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

31 JANUARY 2014

		2014	2013 (restated)
	Note	£	£
FIXED ASSETS			
Tangible assets	11	14,507	22,110
CURRENT ASSETS			
Stocks	12	85,962	75,415
Debtors	13	423,464	412,868
Resident's Funds	14	148,485	156,630
Cash at bank and in hand		122,514	111,706
		<u>780,425</u>	<u>756,619</u>
CREDITORS: Amounts falling due within one year	15	<u>(344,541)</u>	<u>(428,306)</u>
NET CURRENT ASSETS		435,884	328,313
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>450,391</u>	<u>350,423</u>
NET ASSETS		<u>450,391</u>	<u>350,423</u>
FUNDS			
Restricted income funds	16	100,630	108,556
Unrestricted income funds	17	349,761	241,867
TOTAL FUNDS		<u>450,391</u>	<u>350,423</u>

These accounts were approved by the members of the committee and authorised for issue on the 5 September 2014 and are signed on their behalf by:

V BROGAN  H KEMPER 

Company Registration Number: NI018561

The notes on pages 10 to 15 form part of these accounts.

CAMPHILL COMMUNITY CLANABOGAN COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JANUARY 2014

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the accounts on the grounds that the charity is small.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	- 10% Straight Line
Fixtures & Fittings	- 25% Straight Line
Motor Vehicles	- 25% Straight Line

Stocks

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

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013 (restated)
	£	£	£	£
Donations				
Donations	—	7,181	7,181	—
Other income				
Expenses refunded Re: Housing support	37,688	—	37,688	41,298
Parent's contributions	20,720	—	20,720	21,150
	<u>58,408</u>	<u>7,181</u>	<u>65,589</u>	<u>62,448</u>

**CAMPBILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JANUARY 2014

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013 (restated)
	£	£	£
Fundraising events	<u>505</u>	<u>505</u>	<u>1,934</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013 (restated)
	£	£	£	£
Farm	5,762	—	5,762	7,859
Bakery	827	—	827	624
Weavery	1,552	—	1,552	1,680
Woodwork	5,191	—	5,191	3,501
Daycare & Domiciliary Care	502,563	—	502,563	470,088
Supporting people	—	557,779	557,779	551,973
Resident's charges	246,184	—	246,184	235,531
Estate & Garden	145	—	145	—
Candle/Pottery	90	—	90	—
Other Income	1,711	—	1,711	—
	<u>764,025</u>	<u>557,779</u>	<u>1,321,804</u>	<u>1,271,256</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013 (restated)
	£	£	£	£
Community costs	635,835	572,885	1,208,720	1,121,255
Farm	53,526	—	53,526	63,656
Estate and garden	8,983	—	8,983	13,649
Bakery	2,617	—	2,617	3,116
Weavery	3,781	—	3,781	845
Woodwork	4,715	—	4,715	824
Other workshops	87	—	87	435
	<u>709,544</u>	<u>572,885</u>	<u>1,282,429</u>	<u>1,203,780</u>

**CAMP HILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JANUARY 2014

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Direct Charitable Activity	Total Funds 2014	Total Funds 2013 (restated)
	£	£	£
Community costs	1,208,720	1,208,720	1,121,255
Farm	53,526	53,526	63,656
Estate and garden	8,983	8,983	13,649
Bakery	2,617	2,617	3,116
Weavery	3,781	3,781	845
Woodwork	4,715	4,715	824
Other workshops	87	87	435
	<u>1,282,429</u>	<u>1,282,429</u>	<u>1,203,780</u>

7. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013 (restated)
	£	£	£
Audit fees	<u>5,500</u>	<u>5,500</u>	<u>7,250</u>

8. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2014	2013 (restated)
	£	£
Staff pension contributions	5,440	8,501
Depreciation	10,902	10,808
Auditors' remuneration:		
- audit of the financial statements	<u>5,500</u>	<u>7,250</u>

9. PRIOR YEAR ADJUSTMENT

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Balance at 01.02.2013(as previously stated)	(51,281)	58,790	7,509
Creditors overstated in prior periods	240,571	-	240,571
Donations bank account not previously included	-	102,343	102,343
Transfer from Restricted to Unrestricted	<u>52,578</u>	<u>(52,578)</u>	-
Balance Restated at 01.02.13	<u>241,868</u>	<u>108,555</u>	<u>350,423</u>

**CAMPBILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JANUARY 2014

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2014	2013 (restated)
	£	£
Wages and salaries	273,677	231,713
Social security costs	14,038	13,315
Other pension costs	5,440	8,501
	<u>293,155</u>	<u>253,529</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2014	2013 (restated)
	No	No
Number of Staff	<u>22</u>	<u>23</u>

No employee received remuneration of more than £60,000 during the year (2013 - Nil).

11. TANGIBLE FIXED ASSETS

	Farm Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST				
At 1 February 2013	164,064	1,639	67,324	233,027
Additions	3,300	—	—	3,300
At 31 January 2014	<u>167,364</u>	<u>1,639</u>	<u>67,324</u>	<u>236,327</u>
DEPRECIATION				
At 1 February 2013	142,773	820	67,324	210,917
Charge for the year	10,492	411	—	10,903
At 31 January 2014	<u>153,265</u>	<u>1,231</u>	<u>67,324</u>	<u>221,820</u>
NET BOOK VALUE				
At 31 January 2014	<u>14,099</u>	<u>408</u>	—	<u>14,507</u>
At 31 January 2013	<u>21,291</u>	<u>819</u>	—	<u>22,110</u>

12. STOCKS

	2014	2013 (restated)
	£	£
Stock	<u>85,962</u>	<u>75,415</u>

**CAMPHILL COMMUNITY CLANABOGAN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JANUARY 2014

13. DEBTORS

	2014	2013 (restated)
	£	£
Trade debtors	98,450	89,873
Camphill Communities Trust (NI)	316,086	315,030
Other debtors	—	1,609
Prepayments	8,928	6,356
	<u>423,464</u>	<u>412,868</u>

14. RESIDENT'S FUNDS

	2014	2013 (restated)
	£	£
Money held on behalf of residents	<u>148,485</u>	<u>156,630</u>

15. CREDITORS: Amounts falling due within one year

	2014	2013 (restated)
	£	£
Bank loans and overdrafts	43,909	77,012
Taxation and social security	4,083	4,641
Money held on behalf of residents	148,485	156,630
Accruals	<u>148,064</u>	<u>190,023</u>
	<u>344,541</u>	<u>428,306</u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 Feb 2013 £	Incoming resources £	Outgoing resources £	Balance at 31 Jan 2014 £
DSD-Supporting People Funding	6,212	557,779	(572,885)	(8,894)
Donations Account	<u>102,343</u>	<u>7,181</u>	<u>—</u>	<u>109,524</u>
	<u>108,555</u>	<u>564,960</u>	<u>(572,885)</u>	<u>100,630</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Feb 2013 £	Incoming resources £	Outgoing resources £	Balance at 31 Jan 2014 £
General Funds	<u>241,867</u>	<u>822,938</u>	<u>(715,044)</u>	<u>349,761</u>

CAMPHILL COMMUNITY CLANABOGAN COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31 JANUARY 2014

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
Restricted Income Funds:			
DSD-Supporting People Funding	–	(8,894)	(8,894)
Donations Account	–	109,524	109,524
	–	100,630	100,630
Unrestricted Income Funds	14,507	335,254	349,761
Total Funds	14,507	435,884	450,391

19. RELATED PARTY TRANSACTIONS

No members of the management committee received any remuneration during the year, however four trustees live within the Community and their living expenses are paid by the Community. It is not practical to quantify these expenses.

Camphill Community Clanabogan is also linked to Camphill Communities Trust (NI). Two members of Camphill Community Clanabogan sit on the Management Council of the trust. It is Camphill Communities Trust (NI) that own the freehold to the majority of the property as used by the Charity. An annual rental charge of £130,020 is paid by the Charity to the Trust in this respect. At the year end Camphill Communities Trust (NI) owed Camphill Community Clanabogan £316,086.

The Charity is also linked to Camphill Social Fund (NI). Two members of Camphill Community Clanabogan sit on the Management Council of that charity also. During the year Camphill Community Clanabogan paid Camphill Social Fund (NI) £90,000 towards the 'Co-worker old age fund' and £40,882 towards the 'Social Fund'. At the year end Camphill Community Clanabogan owed Camphill Social Fund (NI) £105,000.

20. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee, the members being required to pay not more than £5 in the event of a winding up.