

COMPANY REGISTRATION NUMBER: NI018561
CHARITY REGISTRATION NUMBER: NIC101781

**Camphill Community Clanabogan
Company Limited by Guarantee
Financial Statements
31 January 2020**

MONDAY



J9A7784P

JNI 27/07/2020 #54

COMPANIES HOUSE

SP McCAFFREY & CO
Chartered accountant & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Camphill Community Clanabogan

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	10
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Statement of cash flows	16
Notes to the financial statements	17

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2020

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 January 2020.

Reference and administrative details

Registered charity name Camphill Community Clanabogan

Charity registration number NIC101781

Company registration number NI018561

Principal office and registered office 15 Drudgeon Road
Omagh
Co Tyrone
BT78 1TJ

The trustees

Mr T Alcorn
Mr P Archdale
Mr P Deas
Mr K Matthews
Dr M McCavert
Mr J Moore
M/s Stevenson
Mr M Sturm
Mr J Nevin (Appointed 5 August 2019)
M/s U Davey (Appointed 7 October 2019)
Mrs M Wilkinson (Resigned 3 September 2019)

Auditor SP McCaffrey & Co
Chartered accountant & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

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

Ulster Bank
14 High Street
Omagh
Co Tyrone
BT78 1BJ

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

Structure, governance and management

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 and registered by the Charities Commission for Northern Ireland (ref NIC101781).

Principal activity

The Principal activity of the company is the provision of residential accommodation, day activities, 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

New members of the Management Council are supplied with a Council Trustees Induction Pack. A programme of internal Board Development training is conducted, in addition to wider governance training opportunities that is facilitated through membership of NICVA and CO3.

Decision Making

The Board of Trustees of Camphill Community Clanabogan are responsible for the overall legal and financial management of the community and meets in plenary session every 2 months. Implementation of most of their policies is carried out by a set of mandated groups, to which the Board has delegated responsibility.

The Board has mandated decision making to the following groups:

Finance & Corporate Performance Committee

Focus Group

Permanent Co-workers Circle

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).

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

Structure, governance and management *(continued)*

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 Board 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 and assessed and controls established throughout the year. Through the risk management processes established, the Board 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.

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 and Work Opportunities for adults with a learning disability, acquired brain injury, autistic spectrum conditions and associated challenges within a life sharing sustainable community setting.

Strategies for Achieving Objectives

The five core objectives under the Quality Assessment Framework (QAF2)-

- Assessment and Support Planning
- Security, Health & Safety
- Safeguarding and Protection from Abuse
- Fair Access, Diversity & Inclusion
- Client Involvement and Empowerment

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.

RQIA seek to ensure that the organisation is committed to delivering safe, effective and compassionate care and that the service is well led.

Camphill Community Clanabogan

Camphill Community Clanabogan is one of four Northern Ireland Camphill communities, situated on a working farm outside Omagh, County Tyrone. It provides domiciliary care, day and work opportunities for adults with learning disabilities and complex needs.

The Camphill ethos is founded on the individual's intrinsic worth being valued and respected. Equality, inclusion and interdependence are implicit in way of life at Camphill Clanabogan. These values are based on community and human relationships and are underpinned by legislation and departmental guidance. The Community offers a life experience which covers many aspects: home, work, family, culture, spirituality and recreation.

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

Achievements and performance

SUPPORTED LIVING SERVICE

We have 5 shared living houses and one independent living unit in which we provide Domiciliary Care in Supported Living. We have 29 residents living in these accommodations. Care and support is provided by a trained workforce consisting of Vocational Co-workers, employed Support Staff and Volunteer Co-workers. These houses are at the heart of our Community.

Capacity

We currently have 29 residents living in the Community, full capacity is 30 thus we are carrying one vacancy. This year we saw a significant turnover (10%) in our resident population. Due to changing needs three of our long-term residents moved on to other services. The additional vacancies have been filled and in 2019 we welcomed three new members to our Community. The changes in the needs of our population prompted us toward a more proactive recruitment process. All HSCTs across Northern Ireland have been notified of vacancies and ongoing marketing efforts are made via stakeholder events, social media, etc. We developed promotional literature including a Supported Living brochure and flyers to advertise when we have vacancies.

"I like the house I live in. I have people to talk to if I have a problem."

Funding

To meet the changing needs of our current population additional funding was provided by WHSCT to engage two night staff to meet the needs of a number of individuals across four different houses. The majority of waking night staff are agency staff as recruitment of permanent night staff has been very difficult due to shortage in the local area.

Contract meetings were held with the WHSCT and the outcome was that the Domiciliary Care in Supported Living and Day Opportunities contracts will be amalgamated. External day attenders will have separate contracts.

"I have moved into my new house and I love it. I was so excited I jumped for joy. I felt so grown up."

Quality Assurance

Supporting People accreditation was awarded on 16/01/2019 and is valid until 20/01/2022.

RQIA carried out their annual unannounced inspection in March 2019, there were no recommendations, this is the 4th consecutive year without recommendations.

Monthly Monitoring visits are carried out in the house settings to maintain quality standards and drive service development.

A Safeguarding Position Report, Analysis of Incidents and Review of Medication Errors is completed annually. Data from these are included in the annual Quality Report and inform the Service Improvement Plan.

"I have lived in the community for 30 years now, I am happy living here. I like to get out and meet new people and do new thing."

DAY OPPORTUNITIES

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

Day and Work Opportunities are an integral part of our Community life. An active working life has many benefits, and so our days are structured to promote productivity and a positive lifestyle. We have 6 key work settings that provide day opportunities not only for our residents but also for external day attenders. These settings include the Social Care Farm and Garden, the Wood Workshop, the Bakery and Learners' Café, the Weavery, the Ceramics Workshop as well as seasonal workshops such as the Herb Workshop. As well as providing day and work opportunities for our residents CCC also offers these opportunities to external Day Attenders. There has been a high level of interest in day opportunities placements from individuals living in the southern sector of the WHSCT. Day visits and taster sessions are being facilitated for prospective applicants and placements pursued. This year saw a significant increase in the number of external day attenders which brings the total of external day attenders to 10.

Considerable effort has gone into attracting more external day opportunities attenders including collaborative working with special schools, WHSCT transition officers and social workers. Promotional literature has also been developed as part of this process.

"I am working slowly, there is no rush. A good job takes time. I am enjoying doing this piece, I like how it feels. We all work well as a team and enjoy the work."

The Day Opportunities settings offer accredited qualifications to their attendees. Six people have successfully undertaken Entry Level 1 in Occupational Studies, completing the Catering and Baking Units. The candidates are also part of the Learners' Café team and are thus gaining practical experience in the hospitality industry. Creative crafts RQF is offered in the Creative workshops and this year there were four successful entrants.

"I am enjoying my QCF, I have done a lot of work for it and have tried out many new things. I am happy with how my final piece is coming on."

STAFFING

Recruitment and Retention

CCC HR Group completed a comprehensive overview of recruitment and retention issues and has undertaken a benchmarking exercise with other social care providers in the locality considering pay scales, working conditions, incentives for staff. Policies and procedures and job descriptions have been reviewed and updated.

Training

All staff engage in as many relevant training opportunities as possible. This is not only to satisfy mandatory requirements and to meet national standards but it is essential to further professional development and increase the knowledge and skill base of staff. Mandatory training requirements were adhered to. Additionally staff and team development opportunities were identified and provided. A large group of staff participated in 2-day training on Communication, Leadership and Management with Dr Rowland on 04/06 and 05/06/2019. Work coordinators have finished a Study Group lead by Cherry How based on the book "You Could Look at it Differently", discussing different constitution types within the framework of Social Therapy. The group aims to re-unite after the summer. Dr Maria van den Berg delivered a day workshop on 'Understanding Anxiety'. Cherry How facilitated training sessions for support workers on 'Camphill Values' and 'Understanding Camphill Festivals'. Three permanent co-workers and three support workers attended the international Camphill Youth Conference in Eske Valley, England from 23/08 to 25/08/2019.

DEVELOPMENTS AND EVENTS

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

Key Performance Indicators

Key Performance Indicators were developed and agreed in line with ensuring we meet our business objectives. The KPIs are a cascading process, and the measurables will be used to develop and maintain the service.

WHST

In May 2019 CCC hosted a Training Day for 40 professionals from the Adult Learning Disability teams in the Omagh and Fermanagh area (southern sector of WHST). The Learners' Café provided the catering and new and existing staff had an opportunity to familiarise themselves with the services CCC has to offer. Feedback from professionals was very positive and a number of prospective applicants and their families have visited CCC since.

NIHE

Following on from a very successful visit, the NIHE hosted their AGM in CCC in October 2019. The event was fully catered for by CCC and proved to be a great success, further cementing relationships between our organisations.

Open Day

CCC Open Day was well organised and supported by many helpful volunteers. CCC welcomed over 1000 visitors on the day and feedback was very positive.

VOICES GROUP

CCC played host to the first Northern Voices meeting, a self-advocacy group with representatives from all NI Camphill Communities and Camphill Ballybay, ROI. These meetings continue in other locations during the year. The Voices group have engaged with various organisations over identified issues that affect their lives.

"Every year we are amazed by how much our daughter has achieved. She is wonderfully motivated and is always striving to do more and is facilitated to do so. I think what Camphill has provided for our daughter is encouragement and opportunities, she likes to be challenged, she thrives on it. Here she has the chance to continually develop, to grow and to learn. She has a great life, she is happy and content because of the way she lives and the things she does. She has friends and interests; her creativity is nurtured and she has become such a capable thoughtful woman. We are delighted with the care and support she gets."

Review of Performance against Objectives

The Board continue to ensure the process of self-assessment against the Quality Assessment and Improvement Framework issued by Supporting People and the adherence to the standards and regulations set out by RQIA for Domiciliary Care in Supported Living and the guidelines issued by DHSS and WHST for Day Opportunities.

The Board and CCC Management Team were engaged with external professional advisors in the progression of governance and operational management issues, developing policies, procedures and guidelines for decision making to ensure compliance with HMRC and the NI Charity Commission's requirements. This also included development of Role, Remit and Function of the various groups and committees within CCC and Memoranda of Understanding between them.

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

Financial review

Review of the Business

The Community is non-profit making with net incoming resources of £118,831 for the year. The management continues to be engaged in ongoing efficiency savings and is aware of the sustainable use of resources.

Plans for Future Periods

During the coming year we plan to focus on controlling costs and improving internal efficiency, while maintaining the high standards of care provided. A business plan is in place for the next 5 years detailing the various strategic objectives of the Community.

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 £482,000 in an effort to minimise the risks identified by the Charity and to fund the projects as contained within the business plan.

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 directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Camphill Community Clanabogan

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2020

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 financial statements 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

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

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have 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.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 27 April 2020 and signed on behalf of the board of trustees by:



Mr P Archdale
Trustee

Camphill Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan

Year ended 31 January 2020

Opinion

We have audited the financial statements of Camphill Community Clanabogan (the 'charity') for the year ended 31 January 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2020 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Camphill Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan *(continued)*

Year ended 31 January 2020

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 financial statements 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.

Camphill Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan *(continued)*

Year ended 31 January 2020

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Camphill Community Clanabogan

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Clanabogan *(continued)*

Year ended 31 January 2020

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Gary Thompson (Senior Statutory Auditor)

For and on behalf of
SP McCaffrey & Co
Chartered accountant & statutory auditor

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

27 April 2020

Camphill Community Clanabogan
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 January 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	33,070	83,000	116,070	280,174
Charitable activities	6	1,045,481	532,451	1,577,932	1,536,126
Other income	7	149,235	—	149,235	—
Total income		<u>1,227,786</u>	<u>615,451</u>	<u>1,843,237</u>	<u>1,816,300</u>
Expenditure					
Expenditure on charitable activities	8,9	1,191,955	532,451	1,724,406	1,666,756
Total expenditure		<u>1,191,955</u>	<u>532,451</u>	<u>1,724,406</u>	<u>1,666,756</u>
Net income		<u>35,831</u>	<u>83,000</u>	<u>118,831</u>	<u>149,544</u>
Transfers between funds		83,000	(83,000)	—	—
Net movement in funds		<u>118,831</u>	<u>—</u>	<u>118,831</u>	<u>149,544</u>
Reconciliation of funds					
Total funds brought forward		2,334,362	45,196	2,379,558	2,230,014
Total funds carried forward		<u>2,453,193</u>	<u>45,196</u>	<u>2,498,389</u>	<u>2,379,557</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 27 form part of these financial statements.

Camphill Community Clanabogan


Company Limited by Guarantee

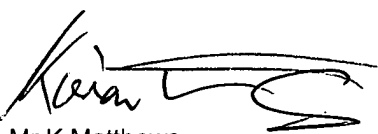
Statement of Financial Position

31 January 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	1,837,769	1,819,920
Current assets			
Stocks	16	79,145	83,118
Debtors	17	484,430	492,734
Resident's Funds	18	209,774	222,201
Cash at bank and in hand		455,241	248,776
		<u>1,228,590</u>	<u>1,046,829</u>
Creditors: amounts falling due within one year	19	<u>567,970</u>	<u>487,191</u>
Net current assets		<u>660,620</u>	<u>559,638</u>
Total assets less current liabilities		<u>2,498,389</u>	<u>2,379,558</u>
Net assets		<u>2,498,389</u>	<u>2,379,558</u>
Funds of the charity			
Restricted funds		45,196	45,195
Unrestricted funds:			
Revaluation reserve		897,000	936,000
Other unrestricted income funds		<u>1,556,193</u>	<u>1,398,362</u>
Total unrestricted funds		<u>2,453,193</u>	<u>2,334,362</u>
Total charity funds	21	<u>2,498,389</u>	<u>2,379,557</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 April 2020, and are signed on behalf of the board by:


Mr P Archdale
Trustee


Mr K Matthews
Trustee

The notes on pages 17 to 27 form part of these financial statements.

Camphill Community Clanabogan

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income	118,831	149,544
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	86,389	54,648
Accrued expenses	93,204	138,882
<i>Changes in:</i>		
Stocks	3,973	(1,595)
Trade and other debtors	8,304	(208,737)
Trade and other creditors	(12,425)	12,921
Cash generated from operations	298,276	145,663
Net cash from operating activities	<u>298,276</u>	<u>145,663</u>
Cash flows from investing activities		
Purchase of tangible assets	(104,238)	(499,597)
Purchases of other investments	—	(12,921)
Proceeds from sale of other investments	12,427	—
Net cash used in investing activities	<u>(91,811)</u>	<u>(512,518)</u>
Net increase/(decrease) in cash and cash equivalents	206,465	(366,855)
Cash and cash equivalents at beginning of year	248,776	615,631
Cash and cash equivalents at end of year	<u>455,241</u>	<u>248,776</u>

The notes on pages 17 to 27 form part of these financial statements.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 15 Drudgeon Road, Omagh, Co Tyrone, BT78 1TJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

3. Accounting policies *(continued)*

Depreciation

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

Freehold Property	-	Not Depreciated
Leasehold Property	-	4% straight line
Fixtures & Fittings	-	25% straight line
Motor Vehicles	-	15% straight line
Plant & Machinery	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. 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.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	11,653	—	11,653
Esme Mitchell Trust	—	—	—
Beatrice Laing Trust	—	—	—
The Act Foundation	—	—	—
Garfield Weston Foundation	—	—	—
Screwfix	—	—	—
Grant for Social Farm	—	—	—
Support from CCTNI	—	—	—
Wolfson Foundation	—	30,000	30,000
Clothworkers' Foundation	—	23,000	23,000
Ulster Garden Villages	—	30,000	30,000
Other donations and legacies			
Expenses refunded Re: Housing support	—	—	—
Old Age Pension Refunds	21,417	—	21,417
	<u>33,070</u>	<u>83,000</u>	<u>116,070</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	16,007	—	16,007
Esme Mitchell Trust	—	4,000	4,000
Beatrice Laing Trust	—	5,000	5,000
The Act Foundation	—	25,000	25,000
Garfield Weston Foundation	—	20,000	20,000
Screwfix	—	5,000	5,000
Grant for Social Farm	—	17,669	17,669
Support from CCTNI	130,020	—	130,020
Wolfson Foundation	—	—	—
Clothworkers' Foundation	—	—	—
Ulster Garden Villages	—	—	—
Other donations and legacies			
Expenses refunded Re: Housing support	41,664	—	41,664
Old Age Pension Refunds	15,814	—	15,814
	<u>203,505</u>	<u>76,669</u>	<u>280,174</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Sundry Income	727	—	727
Sessional Income from Arvalee	—	—	—
Renewable Heat Incentive	4,009	—	4,009
Rental Income	8,394	—	8,394
Farm	31,317	—	31,317
Bakery	1,849	—	1,849
Weavery	3,510	—	3,510
Woodwork	2,319	—	2,319
Care package	674,414	—	674,414
Supporting people	—	532,451	532,451
Resident's charges	310,601	—	310,601
Candle/Pottery	1,072	—	1,072
Open Day Income	7,269	—	7,269
	<u>1,045,481</u>	<u>532,451</u>	<u>1,577,932</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Sundry Income	350	—	350
Sessional Income from Arvalee	2,200	—	2,200
Renewable Heat Incentive	10,917	—	10,917
Rental Income	5,324	—	5,324
Farm	23,623	—	23,623
Bakery	1,199	—	1,199
Weavery	3,105	—	3,105
Woodwork	1,204	—	1,204
Care package	648,218	—	648,218
Supporting people	—	552,138	552,138
Resident's charges	278,629	—	278,629
Candle/Pottery	1,785	—	1,785
Open Day Income	7,434	—	7,434
	<u>983,988</u>	<u>552,138</u>	<u>1,536,126</u>

7. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Insurance proceeds	<u>149,235</u>	<u>149,235</u>	<u>—</u>	<u>—</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Community costs	1,119,702	532,451	1,652,154
Farm	46,875	—	46,875
Estate & garden	10,481	—	10,481
Bakery	2,116	—	2,116
Weavery	5,362	—	5,362
Woodwork	1,054	—	1,054
Pottery/ceramics	1,309	—	1,309
Support costs	5,056	—	5,055
	<u>1,191,955</u>	<u>532,451</u>	<u>1,724,406</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Community costs	818,413	729,369	1,547,782
Farm	98,111	—	98,111
Estate & garden	6,354	—	6,354
Bakery	1,122	—	1,122
Weavery	4,859	—	4,859
Woodwork	1,147	—	1,147
Pottery/ceramics	2,583	—	2,583
Support costs	4,799	—	4,798
	<u>937,388</u>	<u>729,369</u>	<u>1,666,756</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
Community costs	1,652,154	—	1,652,154	1,547,782
Farm	46,875	—	46,875	98,111
Estate & garden	10,481	—	10,481	6,354
Bakery	2,116	—	2,116	1,122
Weavery	5,362	—	5,362	4,859
Woodwork	1,054	—	1,054	1,147
Pottery/ceramics	1,309	—	1,309	2,583
Governance costs	—	5,055	5,055	4,798
	<u>1,719,351</u>	<u>5,055</u>	<u>1,724,406</u>	<u>1,666,756</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2020	Total 2019
	£	£	£
Governance costs	<u>5,055</u>	<u>5,055</u>	<u>4,800</u>

11. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>86,389</u>	<u>54,648</u>

12. Auditors remuneration

	2020	2019
	£	£
Fees payable for the audit of the financial statements	<u>5,055</u>	<u>4,800</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	605,993	521,098
Social security costs	40,879	33,996
Employer contributions to pension plans	<u>15,660</u>	<u>13,977</u>
	<u>662,532</u>	<u>569,071</u>

The average head count of employees during the year was 39 (2019: 35). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of Staff	<u>39</u>	<u>35</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No trustee received any remuneration or other benefits from employment with Camphill Community Clanabogan or any other related entity. However as outlined in Note 23 (Related Parties) three trustees live within the community and their living expenses are paid by the community.

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

15. Tangible fixed assets

	Freehold property £	Long leasehold property £	Equipment £	Motor vehicles £	Plant & Machinery £	Total £
Cost						
At 1 Feb 2019	328,264	1,381,911	9,662	101,414	340,728	2,161,979
Additions	—	63,950	15,147	25,141	—	104,238
At 31 Jan 2020	328,264	1,445,861	24,809	126,555	340,728	2,266,217
Depreciation						
At 1 Feb 2019	5,683	40,219	9,662	74,201	212,294	342,059
Charge for the year	—	57,834	3,788	8,885	15,882	86,389
At 31 Jan 2020	5,683	98,053	13,450	83,086	228,176	428,448
Carrying amount						
At 31 Jan 2020	322,581	1,347,808	11,359	43,469	112,552	1,837,769
At 31 Jan 2019	322,581	1,341,692	—	27,213	128,434	1,819,920

16. Stocks

	2020 £	2019 £
Raw materials and consumables	79,145	83,118

17. Debtors

	2020 £	2019 £
Trade debtors	481,831	440,950
Prepayments and accrued income	—	2,968
Other debtors	2,599	48,816
	484,430	492,734

Trade Debtors above includes £153,005 owed to Camphill Community Clanabogan by Craigowen Housing Association. The majority of this has been received post year end.

18. Resident's funds

	2020 £	2019 £
Money held on behalf of residents	209,774	222,201

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

19. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	358,194	264,990
Money held on behalf of residents	209,776	222,201
	<u>567,970</u>	<u>487,191</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £15,660 (2019: £13,977).

21. Analysis of charitable funds

Unrestricted funds

	At 1 February 2019	Income	Expenditure	Transfers	At 31 January 2020
	£	£	£	£	£
General funds	875,912	1,227,786	(1,191,955)	122,000	1,033,743
Capital Projects	522,450	—	—	—	522,450
Revaluation reserve	936,000	—	—	(39,000)	897,000
	<u>2,334,362</u>	<u>1,227,786</u>	<u>(1,191,955)</u>	<u>83,000</u>	<u>2,453,193</u>

Restricted funds

	At 1 February 2019	Income	Expenditure	Transfers	At 31 January 2020
	£	£	£	£	£
DFC-Supporting People Funding	—	532,451	(532,451)	—	—
Donations Account	20,196	83,000	—	(83,000)	20,196
Gift of land from CCTNI	25,000	—	—	—	25,000
	<u>45,196</u>	<u>615,451</u>	<u>(532,451)</u>	<u>(83,000)</u>	<u>45,196</u>

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible fixed assets	1,812,769	25,000	1,837,769	1,819,920
Current assets	660,620	—	660,620	559,638
Net assets	<u>2,473,389</u>	<u>25,000</u>	<u>2,498,389</u>	<u>2,379,558</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2020

23. Related parties

No members of the management committee received any remuneration during the year, however two 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). One member of Camphill Community Clanabogan's Management Council sat 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.

The Charity is also linked to Camphill Social Fund (NI). One member of Camphill Community Clanabogan's Management Council and one Camphill Community Clanabogan Co-Worker sat on the Management Council of that charity also. During the year Camphill Community Clanabogan was charged £65,000 towards the 'Co-worker old age fund' and £46,905 towards the 'Social Fund' by Camphill Social Fund (NI). At the year end Camphill Community Clanabogan owed Camphill Social Fund (NI) £302,766.