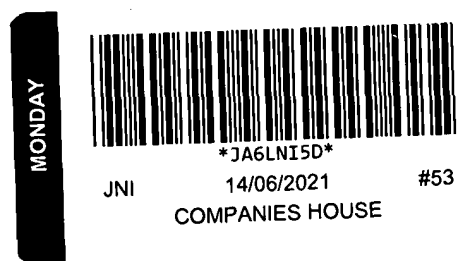


COMPANY REGISTRATION NUMBER: NI018561
CHARITY REGISTRATION NUMBER: NIC101781

**Camphill Community Clanabogan
Company Limited by Guarantee
Financial Statements
31 January 2021**



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 2021

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Camphill Community Clanabogan

Company Limited by Guarantee

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

Year ended 31 January 2021

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 2021.

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
Dr J Moore
M/s D Stevenson
Mr M Sturm
Mr J Nevin
M/s U Davey
M/s A Colhoun (Appointed 27 April 2020)
Mr G Thomas (Appointed 27 April 2020)
M/s A Peters (Appointed 6 July 2020)

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 2021

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 2021

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 2021

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 2021

Achievements and performance

The word "unprecedented" is often misapplied but is certainly apt in the case of the last year. COVID-19 has infiltrated everyone's lives to an extraordinary extent and dealt myriad challenges, but few as extremely as experienced by those giving and receiving care. However, the response within Camphill Community Clanabogan (CCC) has been inspirational and has highlighted their resilience, leadership and dedication. It is entirely to the community's credit that those in their care have been completely protected from the virus during the year. The sheer scale of COVID has brought unrelenting pressure on staff. Domiciliary Care in Supporting People, the model within which CCC operates, often saw operating requirements or guidance being issued by government organisations. Aimed at the majority, it often had to be adapted for our particular circumstances, resulting in much staff effort being needed to clarify applicability. Our co-productive culture facilitated the people we support. The community and families worked more closely than ever to apply innovative solutions and responses to the challenges presented by the pandemic - whether it was around core care and support, communications or keeping up levels of well-being - both physically and mentally. Despite additional Government funding for the social care sector during the start of the pandemic, further long-term challenges remain. A sector already underfunded, exposed by the lack of a regional long-term plan, Brexit impacts, new immigration rules and the media's presentation of a high risk, low paid career: all these may well compound the challenge of recruiting quality people to the sector. It is against this challenging backdrop that CCC will endeavour to develop and grow, whilst still continuing to provide the highest quality support and care for those living in the community.

SUPPORTED LIVING SERVICE

Camphill Community Clanabogan has 5 shared living houses and one independent living unit in which Domiciliary Care in Supported Living is provided. 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. There are currently 30 residents living in the Community which leaves us at full capacity. We carried into last year one vacancy which was filled in July 2020. The past year was dominated by COVID and its restrictions. These restrictions had a big impact on our service and on the people that we provided care and support to. The COVID impact on our Supported Living service changed how we operated on a Community level. Each house was in its own bubble, there was no sharing of households, no socialising between houses and no gathering together for Community events: each house stood alone. There was a complete cessation on outside opportunities such as RDA, SW SW College, Black Moon Discos and other social and educational outlets. There was also restriction on visitors, both people coming in to visit and residents going to visit their family homes. This meant a loss of physical contact with parents, siblings and other family and friends, loss of days out, loss of weekends, loss of holidays with family.

For staffing teams' additional stresses were placed too by COVID restrictions. Aside from the increased infection control protocols, which created additional work and required heightened vigilance; there was the necessity of ensuring the health and wellbeing of each individual resident and supporting them through this new way of living. This meant staff have had to be hyper alert for a sustained and prolonged period of time which has led to increased stress levels. What has sustained our service throughout this time has been the support of families, the dedication of our staffing team and most importantly the resilience, adaptability and positivity that our residents have shown throughout the year. Through teamwork, good practice and good fortune we have not had a single case of COVID 19 in our Supported Living service. (See COVID Management section)

DAY OPPORTUNITIES

Day and Work Opportunities are an integral part of Community life. There are 6 key work settings that provide day and work opportunities for internal and external service users. These settings include the Social Care Farm and Garden, the Wood Workshop, the Bakery, the Weavery, the Ceramics Workshop as well as seasonal workshops such as the Herb Workshop. Considerable effort had gone into attracting more external day opportunities attenders including collaborative working with special

Camphill Community Clanabogan

Company Limited by Guarantee

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

Year ended 31 January 2021

schools, WHSCT transition officers and social workers. A summer scheme for the wider learning disabled community was being organised and welcomed by the WHSCT. There was a significant increase in expressions of interest to join our Day Opportunity setting: then came COVID. COVID changed how we ran our Day Opportunity service overnight. We had to stop all external day attenders coming into the Community as we went into lockdown. We also had to reconfigure how we operated this service for our own residents. As houses were in their own bubbles we could no longer have mixed work settings. Instead each house was allocated a dedicated work setting with no intermingling. This change in the way we worked allowed us to continue Day Opportunities for our residents and in fact increase what we offer with the addition of the art class workshop. Being able to have this facility to engage people in meaningful activity throughout this difficult period was highly beneficial to all. In fact for some new skills were learned and new interests developed by a change in work setting. In September 2021 we revisited our Day Opportunity provision and risk was reassessed. As a result of this two external day attenders resumed attendance on the farm adhering to social distancing requirements. The physical space in indoor workshops was risk assessed as not sufficient for day attenders to maintain social distance hence indoor day attenders have not been able to resume placement. We have had no COVID cases in our Day Opportunity setting. (See COVID Management section)

COVID MANAGEMENT

Fortunately, to-date CCC has had no suspected or confirmed cases of C-19. COVID 19 disrupted our Community, our lifestyle and our way of being, it struck to the very core of who we are. As previously mentioned we had to create single house bubbles and restrict our Day Opportunities to facilitate these bubbles. From the outset of lockdown there was a sustained and proactive response to manage this and its implications. Initially Focus Group met daily, there was structured daily monitoring of every household. Families received updates as they happened as well as a weekly newsletter. The Board was kept informed throughout. At the outset there was also daily meetings facilitated by ARCNI which were actively attended. Governmental / departmental / RQIA / HSCT's advice was monitored daily and any changes communicated.

Once systems and practices became more established and the critical implementation of restrictions stabilised there was a gradual easing of the frequency of meetings to enable normal management to resume. CCC provided and continues to provide data re residents, staff and PPE supplies to WHSCT daily. For a period of time the WHSCT made available a day-care worker to meet additional staffing needs. Financial support was received from Supporting People and the National Lottery. SP support was with the purchase of PPE, staff costs, cleaning & infection control costs, loss of Income and associated support/ overhead costs i.e. training. Operationally logistical challenges were met with centralising shopping, pre ordering provisions and engaging a local volunteer to do pharmacy runs. CCC discontinued use of agency night staff who also work in other community care facilities in an effort to minimise risk of cross contamination. Technology became a tool for communication for meetings, maintain contact with families and other houses.

H&S MANAGEMENT

A new Health and Safety Consultant, M Doran, was engaged in order to enable a more dynamic approach to Health and Safety. This will be supported by recruiting a new Maintenance Officer with a Health and Safety qualification to reinforce the health and safety culture within the organisation.

Maintenance, repairs and building

Routine maintenance was carried out throughout the year and scheduled maintenance commenced in two houses. In Artaban House the common area flooring was replaced. The bedrooms of Rainbow House also had flooring replaced. Further work in other houses is scheduled, subject to impact from Covid rules.

Training

All staff are inducted into health and safety and receive regular health and safety training relevant to role. 8 staff completed Level 3 Health and Safety training this year. All staff have annual fire safety training and are subject to routine fire drills.

Camphill Community Clanabogan

Company Limited by Guarantee

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

Year ended 31 January 2021

HUMAN RESOURCES

No staff were furloughed during the year. Where services were reduced staff were reallocated, this was primarily a shift from diversion of day opportunity staff into the supported living service.

Recruitment and Retention

Recruitment and retention is traditionally difficult in Social care but CCC has for the large part a stable staffing base. This year continued to see an increase in staff turnover, with 7 staff disengaging equating to a 15.5 % turnover rate. 5 new staff were employed and 4 new vocational co-workers engaged. CCC have an ongoing recruitment process to engage dedicated night staff to meet the increasing need for night awareness in 3 houses. To date a mix of employed and agency staff are being used to meet this need.

Training

Mandatory training requirements were adhered to. COVID saw a change in training delivery and there was an increased reliance on online or zoom training. All staff engage in relevant training opportunities, not only to satisfy mandatory requirements but to further professional development and increase the knowledge and skill base of staff. 4 staff are currently undertaking their Level 3 qualification Health and Social Care.

QUALITY ASSURANCE

Quality assurance processes remain integral to ensuring an ongoing high quality service provision. Throughout the year the processes that drive service improvement are both formal and informal. There is monitoring, reviewing and auditing processes as well as from the input and feedback of the range of people engaged with or in our service. The information collated will form the Annual Quality Assurance Report and inform the Service Improvement Plan.

RQIA carried out their annual unannounced inspection in March 2020, there were no recommendation, this is the 5th consecutive year without recommendations.

Key Performance Indicators

Key Performance Indicator (KPIs) were implemented during the year of 2020. These will be evaluated in the Annual Quality Assurance Report.

DEVELOPMENTS AND EVENTS

Queens Award For Industry

Camphill Community Clanabogan received the Queen's Award for Voluntary Service. The Queen's Award for Voluntary Service is a recognition of outstanding work by volunteer groups to benefit their local communities. It was created in 2002 to celebrate the Queen's Golden Jubilee. It is the highest award a voluntary group can receive in the UK. The aim of Camphill has always been to create a community life including people with and without learning disabilities, living and working together to uphold each other in a spirit of love and service for the wellbeing of humanity and the earth. Since 1984, when Clanabogan began, it has been based on the contribution of volunteers sharing their lives with residents. Volunteers bring more than their work and abilities, they enrich the place with new ideas and positive change. The Award also pays tribute to the large numbers of our supporters who have given their time and energy voluntarily over the past 35 years: the Friends of Clanabogan, Trustees, donors and fundraisers, parents and families and all our local volunteers and international coworkers from the past years. We would like to thank them for their dedication and support. Camphill was founded on volunteering and it can be a lifechanging experience for a person. We hope that this Award will inspire a new generation of people to try this way of community life.

Camphill Community Clanabogan

Company Limited by Guarantee

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

Year ended 31 January 2021

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 WHSCT 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.

Financial review

Review of the Business

The Community is non-profit making with net incoming resources of £328,462 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 continue 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 £1,109,418 in an effort to minimise the risks identified by the Charity and to fund the projects as 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).

Camphill Community Clanabogan

Company Limited by Guarantee

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

Year ended 31 January 2021

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.

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 26 April 2021 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 2021

Opinion

We have audited the financial statements of Camphill Community Clanabogan (the 'charity') for the year ended 31 January 2021 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 2021 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 2021

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 2021

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 2021

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

26 April 2021

Camphill Community Clanabogan

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	211,729	25,000	236,729	116,070
Charitable activities	6	1,084,155	565,629	1,649,784	1,577,932
Other income	7	500	—	500	149,235
Total income		<u>1,296,384</u>	<u>590,629</u>	<u>1,887,013</u>	<u>1,843,237</u>
Expenditure					
Expenditure on charitable activities	8,9	1,017,484	541,066	1,558,551	1,724,406
Total expenditure		<u>1,017,484</u>	<u>541,066</u>	<u>1,558,551</u>	<u>1,724,406</u>
Net income		<u>278,900</u>	<u>49,563</u>	<u>328,462</u>	<u>118,831</u>
Transfers between funds		25,000	(25,000)	—	—
Net movement in funds		<u>303,900</u>	<u>24,563</u>	<u>328,462</u>	<u>118,831</u>
Reconciliation of funds					
Total funds brought forward		2,453,193	45,196	2,498,389	2,379,558
Total funds carried forward		<u>2,757,093</u>	<u>69,759</u>	<u>2,826,852</u>	<u>2,498,389</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

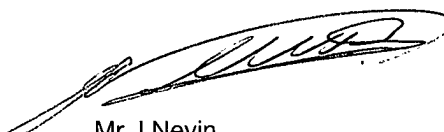
31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	1,780,003	1,837,769
Current assets			
Stocks	16	91,423	79,145
Debtors	17	253,850	484,430
Resident's Funds	18	328,286	209,774
Cash at bank and in hand		1,165,672	455,241
		<u>1,839,231</u>	<u>1,228,590</u>
Creditors: amounts falling due within one year	19	<u>792,383</u>	<u>567,970</u>
Net current assets		<u>1,046,848</u>	<u>660,620</u>
Total assets less current liabilities		<u>2,826,851</u>	<u>2,498,389</u>
Net assets		<u>2,826,851</u>	<u>2,498,389</u>
Funds of the charity			
Restricted funds		69,759	45,196
Unrestricted funds:			
Revaluation reserve		858,000	897,000
Other unrestricted income funds		<u>1,899,093</u>	<u>1,556,193</u>
Total unrestricted funds		<u>2,757,093</u>	<u>2,453,193</u>
Total charity funds	21	<u>2,826,852</u>	<u>2,498,389</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 April 2021, and are signed on behalf of the board by:



Mr P Archdale
Trustee



Mr J Nevin
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 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	328,462	118,831
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	87,524	86,389
Accrued expenses	96,181	93,204
<i>Changes in:</i>		
Stocks	(12,278)	3,973
Trade and other debtors	230,580	8,304
Trade and other creditors	128,232	(12,425)
Cash generated from operations	858,701	298,276
Net cash from operating activities	<u>858,701</u>	<u>298,276</u>
Cash flows from investing activities		
Purchase of tangible assets	(29,758)	(104,238)
Purchases of other investments	(118,512)	–
Proceeds from sale of other investments	–	12,427
Net cash used in investing activities	<u>(148,270)</u>	<u>(91,811)</u>
Net increase in cash and cash equivalents	710,431	206,465
Cash and cash equivalents at beginning of year	<u>455,241</u>	<u>248,776</u>
Cash and cash equivalents at end of year	<u>1,165,672</u>	<u>455,241</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 2021

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 2021

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 2021

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 2021

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 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	17,855	–	17,855
Support from CCTNI	160,000	–	160,000
Wolfson Foundation	–	–	–
Clothworkers' Foundation	–	–	–
Ulster Garden Villages	–	–	–
Albert Hunt Foundation	–	25,000	25,000
Grants			
Lottery Covid 19 Grant	6,371	–	6,371
Other donations and legacies			
Craigowen Housing Association	10,259	–	10,259
Old Age Pension Refunds	17,244	–	17,244
	<u>211,729</u>	<u>25,000</u>	<u>236,729</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	11,653	–	11,653
Support from CCTNI	–	–	–
Wolfson Foundation	–	30,000	30,000
Clothworkers' Foundation	–	23,000	23,000
Ulster Garden Villages	–	30,000	30,000
Albert Hunt Foundation	–	–	–
Grants			
Lottery Covid 19 Grant	–	–	–
Other donations and legacies			
Craigowen Housing Association	–	–	–
Old Age Pension Refunds	21,417	–	21,417
	<u>33,070</u>	<u>83,000</u>	<u>116,070</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Sundry Income	1,441	—	1,441
Renewable Heat Incentive	1,067	—	1,067
Rental Income	13,113	—	13,113
Farm	19,399	—	19,399
Bakery	196	—	196
Weavery	1,622	—	1,622
Woodwork	703	—	703
Care package	743,572	—	743,572
Supporting people	—	565,629	565,629
Resident's charges	302,254	—	302,254
Candle/Pottery	788	—	788
Open Day Income	—	—	—
	<u>1,084,155</u>	<u>565,629</u>	<u>1,649,784</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Sundry Income	727	—	727
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>

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Insurance proceeds	<u>500</u>	<u>500</u>	<u>149,235</u>	<u>149,235</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Community costs	966,997	541,066	1,508,064
Farm	39,400	—	39,400
Estate & garden	1,848	—	1,848
Bakery	1,053	—	1,053
Weavery	3,174	—	3,174
Woodwork	29	—	29
Pottery/ceramics	(89)	—	(89)
Support costs	5,072	—	5,072
	<u>1,017,484</u>	<u>541,066</u>	<u>1,558,551</u>

	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>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
	£	£	£	£
Community costs	1,508,064	—	1,508,064	1,652,154
Farm	39,400	—	39,400	46,875
Estate & garden	1,848	—	1,848	10,481
Bakery	1,053	—	1,053	2,116
Weavery	3,174	—	3,174	5,362
Woodwork	29	—	29	1,054
Pottery/ceramics	(89)	—	(89)	1,309
Governance costs	—	5,072	5,072	5,055
	<u>1,553,479</u>	<u>5,072</u>	<u>1,558,551</u>	<u>1,724,406</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Governance costs	<u>5,072</u>	<u>5,072</u>	<u>5,055</u>

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>87,524</u>	<u>86,389</u>

12. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>5,073</u>	<u>5,055</u>

13. Staff costs

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

	2021	2020
	£	£
Wages and salaries	603,179	605,993
Social security costs	41,620	40,879
Employer contributions to pension plans	<u>15,437</u>	<u>15,660</u>
	<u>660,236</u>	<u>662,532</u>

The average head count of employees during the year was 35 (2020: 39). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of Staff	<u>35</u>	<u>39</u>

No employee received employee benefits of more than £60,000 during the year (2020: 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 24 (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 2021

15. Tangible fixed assets

	Freehold property £	Long leasehold property £	Equipment £	Motor vehicles £	Plant & Machinery £	Total £
Cost						
At 1 Feb 2020	328,264	1,445,861	24,809	126,555	340,728	2,266,217
Additions	—	26,707	1,350	—	1,701	29,758
At 31 Jan 2021	328,264	1,472,568	26,159	126,555	342,429	2,295,975
Depreciation						
At 1 Feb 2020	5,683	98,053	13,450	83,086	228,176	428,448
Charge for the year	—	58,903	3,923	8,885	15,813	87,524
At 31 Jan 2021	5,683	156,956	17,373	91,971	243,989	515,972
Carrying amount						
At 31 Jan 2021	322,581	1,315,612	8,786	34,584	98,440	1,780,003
At 31 Jan 2020	322,581	1,347,808	11,359	43,469	112,552	1,837,769

16. Stocks

	2021 £	2020 £
Raw materials and consumables	91,423	79,145

17. Debtors

	2021 £	2020 £
Trade debtors	250,564	481,831
Other debtors	3,286	2,599
	253,850	484,430

18. Resident's funds

	2021 £	2020 £
Money held on behalf of residents	328,286	209,774

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	454,375	358,194
Social security and other taxes	9,721	—
Money held on behalf of residents	328,287	209,776
	<u>792,383</u>	<u>567,970</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 £15,437 (2020: £15,660).

21. Analysis of charitable funds

Unrestricted funds

	At 1 February 2020	Income	Expenditure	Transfers	At 31 January 2021
	£	£	£	£	£
General funds	1,033,743	1,296,384	(1,017,484)	64,000	1,376,643
Capital Projects	522,450	—	—	—	522,450
Revaluation reserve	897,000	—	—	(39,000)	858,000
	<u>2,453,193</u>	<u>1,296,384</u>	<u>(1,017,484)</u>	<u>25,000</u>	<u>2,757,093</u>

Restricted funds

	At 1 February 2020	Income	Expenditure	Transfers	At 31 January 2021
	£	£	£	£	£
DFC-Supporting People Funding	—	565,629	(541,066)	—	24,563
Donations Account	20,196	25,000	—	(25,000)	20,196
Gift of land from CCTNI	25,000	—	—	—	25,000
	<u>45,196</u>	<u>590,629</u>	<u>(541,066)</u>	<u>(25,000)</u>	<u>69,759</u>

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible fixed assets	1,755,003	25,000	1,780,003	1,837,769
Current assets	1,819,035	20,196	1,839,231	1,228,590
Creditors less than 1 year	(792,383)	—	(792,383)	(567,970)
Net assets	<u>2,781,655</u>	<u>45,196</u>	<u>2,826,851</u>	<u>2,498,389</u>

Camphill Community Clanabogan

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2021

23. Prior year adjustments

24. Related parties

No members of the management committee received any remuneration during the year, however three 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). Two Camphill Community Clanabogan Co-Workers sit on the Management Council of that charity also. During the year Camphill Community Clanabogan was charged £54,166 towards the 'Co-worker old age fund' and £48,275 towards the 'Social Fund' by Camphill Social Fund (NI). At the year end Camphill Community Clanabogan owed Camphill Social Fund (NI) £405,207.