



camphill village trust

annual report and financial statements

31 March 2019

Company Registration No: 00539694

Registered Charity No: 232402

Our objects

Camphill Village Trust's objects, contained in the company's Memorandum of Association (which were first adopted in this format in 2012) are;

“for the public benefit, to relieve sickness, promote good health, provide care to and advance the education and training of people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner (as summarised in the Appendix to this Memorandum), particularly (without limitation) by the establishment and maintenance of communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort in community with persons providing support.”



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The Camphill Village Trust Limited uses "Camphill Village Trust" and 'the Trust' as operating names and these names are used throughout this document.

Trustees' report

Reflections from our Chair and Chief Executive



In the last 12 months, we have been evaluating recent progress and ongoing challenges, plus focusing on the future direction of the Trust.

Trustees have overseen a 'refreshing' of the Trust's vision, mission and strategy to ensure we continue to respond to the changing social care and charitable worlds we operate in and best focus our resources on our beneficiaries, namely the people we support.

Following a series of workshops and a review of recent surveys from the people we support, family members and staff, trustees agreed an updated strategy that will direct our resources and attention over the next 3 years.

The core of our strategy is based on a platform of continuous and consistent quality improvement, growing our support to people with complex support needs and greater community integration.

Alongside these important developments we undertook a rebranding project so that our



revised strategy could be matched by an updated representation of the charity, which helps us to articulate our core values and purpose. It has been positive to see this work being so well received, because it was felt to represent our historic values in a contemporary way.

As with most providers the general state of the sector continues to present a major challenge and it is disappointing that the much-anticipated Green Paper on Adult Social Care is yet to be published, and direction on the future funding of long-term social care remains uncertain.

The Trust continues to make strong representation on these and other sector issues, both independently and through its membership of both the Voluntary Organisations of Disability Group (VODG) and Learning Disability England (LDE). In addition, the Trust is playing a prominent role in the emergent Social Care Futures movement, which is challenging traditional views around how social care is perceived and how third sector providers can,

and are, supporting people in innovative and community based non-institutional models.

Despite such context it was pleasing to receive our first Care Quality Commission (CQC) 'Outstanding' rating for Responsiveness and to note the impact our expanded co-produced Quality of Life review teams are having on our internal quality standards and monitoring.

As always, much of this progress is supported by a range of important people, those who donate to the

charity and enable us to continue to offer and develop care and support, to family members for their support and feedback, friends and volunteers.

Our new strategy has the requirement of a development fund and we are in a position to implement this within the next financial year. We are very excited about this new development.

Despite the evident challenges of the wider sector, the Trust is looking forward to focusing upon our refreshed strategy and goals.

Trustees' report

Our purpose, vision and mission

We are a national charity supporting people with learning and other disabilities, empowering the people we support to be part of, and contribute to, the wider community. By offering a sense of community and belonging, we help individuals build relationships and self-esteem enabling them to lead meaningful lives.

Camphill Village Trust started life in 1954 inspired by anthroposophy, and we continue to seek to apply these founding principles whilst constantly responding to people's changing lifestyles and support needs, along with wider regulatory requirements.

We remain committed to the benefits that community brings to everyone and understand that 'community' can mean different things to different people, which is why we support in a person-centred way and help to provide a life of opportunity which makes sense to each person we support.

We recognise the dignity, spiritual integrity and valued contribution of each individual and we try to offer a life of purpose, accomplishment, celebration and meaning.

Our vision

To see more people with learning and other disabilities lead a life of opportunity.

Our mission

To empower the people we support to lead more connected, fulfilled lives and make informed life choices.

Our strategy

Our updated strategy is focused around three primary areas, namely:

1. To continue to improve the quality and consistency of our care and support to those we presently support

2. To develop more support to people with Autism and more complex support needs
3. To ensure all our care and support is integrated within local communities.

To deliver these goals our revised strategic aims are:

- Our support is consistently high quality
- People we support live healthy, active lives and have friends
- The voice of people we support informs what we do
- We make a difference to people's lives
- We support more people and respond to changing needs and expectations in more integrated environments
- We demonstrate our environmental values in practice
- Our colleagues are happy and well-equipped to do a great job
- We remain sustainable despite the financial pressures of the sector.



Progress update against our strategic plan



three-way relationship between people with learning disabilities, their families and the staff who support them.

The voice of the people we support informs what we do

This year's annual My Life Survey was completed by over 80% of people supported by the charity, this is a 30% increase on the last survey. People shared their views on a range of issues including staffing consistency,

being kept better informed and concerns about getting older - informing and shaping our priorities and the way we work.

We've trained more people to expand our Quality of Life review teams who are crucial in providing a strong and direct voice for all people we support.

We have further developed our vibrant Regional Forums, which are open to all. We have celebrated, amongst other things, National Co-production Week and Learning Disability Pride.

People we support regularly represent and contribute at national conferences and events, sharing their lived experiences and Trust projects.

2019 saw the relaunch of CVT Connect with additional features, encouraging over 350 people to join, sharing ideas, activities and inspiration, plus providing a direct link to senior managers and trustees.

Our support is consistently high quality

To focus on continuous and consistent quality improvement, the Trust invested in a new Director of Care and Support role to lead on this. The role is already looking at how our best practice is shared and implemented across the charity.

We're delighted to have achieved our first 'Outstanding' CQC ratings for Responsiveness, and are equally pleased that a second community achieved the same just a few weeks later - our ambition now is to reach this standard across all communities.

To provide greater support and accountability to the governance of quality across the Trust our Safeguarding Committee has been integrated into a wider ranging Quality Committee.

People we support live healthy, active lives and have friends

Our northern communities have built upon their successful health and well-being programme for people we support and employees, achieving Gold in the Better Health at Work Awards.

We are constantly reviewing our resources and how these can be used to support healthy, active lives and respond to people's changing interests and ambitions. We're increasing the promotion of open days and community events, facilitating gym sessions, yoga, walking groups and exercise classes.

We have introduced an innovative training workshop in partnership with the organisation, Learn With Us. The interactive training film, made with family members, highlights areas of conflict and difficulty which can arise between families and support providers and aims to ensure a greater understanding of the

Trustees' report

Progress update against our strategic plan (continued)

We make a difference to people's lives

The My Life Survey told us most people were happy with their homes and support, but we have produced easy read summaries and co-developed community 'My Life' groups to really test the report outcomes and explore how we can better respond to people's feedback and become more skilled at involving people with communication challenges.

Our Quality of Life reviewers have been focused on talking to people we support who have experienced a significant change in their lives, identifying positive support models that have worked well and areas for learning and improvement.

We support more people and respond to changing needs and expectations in more integrated environments.

We had a 10% increase in the number of people we support in the past year, with the growth of our Shared Lives model and more people attending our day-support resources and remodelled Social Farms.

A housing refurbishment programme is underway, responding to the changing needs of people now and in the future. The work includes adapted bathrooms and kitchens and improving access for all abilities.

Ashfield House refurbishment in our Stourbridge community was completed this year with better facilities and the opportunity to welcome new people who have more complex support needs.

A major two-year project is underway involving a partnership between our Botton Village community and Community Catalysts.

We demonstrate our environmental values in practice

A land and property strategy is being developed, including a focus on the expansions of our Social Farms and Gardens across the charity.

We manage our land with environmental considerations at heart and aim to work biodynamically or organically.

We've seen a reduction in gas and electricity use following the introduction of Biomass systems.

Our colleagues are happy and well equipped to do a great job.

In 2019, our staff survey had its best response rate ever and, whilst we are delighted that 78% would recommend the charity as a good place to work and 87% like working in Camphill Village Trust, there is plenty of room for improvement. We have been developing local and charity-wide plans in response to the survey.

The number of our local volunteers has been steadily increasing, bringing added value to our support. We have successfully applied to increase the number of residential volunteers funded by the EU Erasmus scheme.

We remain sustainable despite the financial pressures of the sector

Our Fundraising Team continue to adapt our resources to respond to changing donor dynamics and public support, including regional roles to improve local links and relationships.

A Regional Business and Development role is being piloted in the northern communities to support a review of our workshop and enterprise activities.

We are working with our commissioners in reviewing the financial models, for both care and housing and challenging present funding levels.

We are reviewing our property portfolio, to ensure our housing stock adapts to the present or future needs of the people we support.



Our support is consistently high quality



One relative commented, 'Living at St Albans Community has definitely improved their life. They're able to work on their independence and go out and join other people in the community. There is an amazing range of opportunities to take part in and it is a true reflection of what community living should be about.'

Views on the ground

We always strive to provide 'outstanding' support and to be recognised by the CQC is fantastic, well done to Croft and St Albans communities!

Outstanding feedback

We are delighted that the Care Quality Commission (CQC) has found that two of our communities are 'Outstanding' in Responsiveness, during their latest inspections.

Succeeding and achieving at Croft Community

When CQC inspectors visited our Croft Community they found that 'A life of purpose, accomplishment, celebration and meaning was at the heart of the services culture and values' (CQC Inspection March 2019).

Croft Community is well established in Malton, meaning the people we support here play an active part in the wider community.

One relative commented, 'Croft Community promotes and nurtures the ability of each individual to live the most fulfilling life they can, encouraging them to strive to attain new goals and providing them with the support they need to feel that

they are not only succeeding and achieving, but also contributing to the community.'

Encouraged and supported at St Albans

With the benefits of living in a bustling town with all amenities and opportunities it has to offer, the people who are supported in St Albans Community are helped to live as independently as possible, and to gain new skills and experience in the wider community.

At their visit to the community the CQC inspector said that St Albans Community was 'totally committed to assisting people to pursue their interests which created a sense of belonging and purpose' (CQC Inspection January 2019)

The report goes on to talk about how members of the community are encouraged and supported to embark on work experience, including in our social enterprise Café on the Corner, which offers opportunities in catering and customer service.

However, what really makes us realise we are heading in the right direction is the feedback we receive from the people we support and their families.

One parent, whose son is supported at our Botton Village community told us; 'At Camphill Village Trust he has acquired the confidence to know that he can make mistakes without being judged by them; consequently, he is far more willing to seek and enjoy new challenges. He is proud of who he is and feels, at last, that he has found a place where he can, and does, succeed. He is more emotionally independent and increasingly resilient. He knows that he is a valued member of the community and that has made a world of difference to him – he has genuine ambition for himself, he just didn't have that before.'

Strategic focus

The people we support live healthy, active lives and have friends



Don't be afraid – be cancer aware

We all want to lead healthy, active lives and have friends; as an employer, support provider and good neighbour we are working hard to facilitate and encourage this lifestyle for all.

We run an extensive range of health campaigns and initiatives across the charity for the people we support staff and the wider community. Our northern communities have been involved in a train the trainer cancer awareness scheme with Macmillan Cancer Support in partnership with North East and Cumbria NHS Trust.

Developing knowledge and understanding

When you hear the word cancer it can evoke feelings of fear and confusion – and for people with learning disabilities this can be further exacerbated when finding it hard to talk to health professionals.

The Macmillan training is specially designed for adults with learning disabilities and follows a 'peer mentor' approach.

The interactive training increases people's understanding of cancer and their awareness of screening, and it also teaches people about how cancer is diagnosed and treated.

Stephen who took part in the training said *'I didn't know much about cancer, but now I've been to the training I know a lot more'*.

'I used to think cancer was scary and worrying but they helped me get over that. We heard real life stories,' Stephen explains. 'We did a role

play about making an appointment. Doing the role play really helped.'

Peer mentoring

The training followed a 'peer mentor' approach, with a small group of people being trained to carry the messages to their peers. Sometimes it can be easier to talk initially to a friend about how you are feeling or worries you may have about your health.

The peer mentoring approach means that the participants are developing new skills. The training helped those who took part to feel more confident in speaking to their friends and sharing what they've learnt in the session. They have also learnt how to deliver information to people and how to support people who may have questions. This all adds up to increased self-esteem.

'If people want to talk to someone about cancer, they can come to me. I feel very confident and ready to talk to people about it now,' explained one of the new trainers.



Strategic focus

The voice of the people we support informs what we do



in their meeting to hear directly from us and act on the suggestions coming from the Quality of Life group. It works much better this way.'

During the year, some review teams had the opportunity to return to communities previously visited two years ago. Reviewers look at how these communities have developed since their last review. In a recent report the review stated, 'we were really pleased at how much had changed in two years.' They especially commented on the quality of support

delivered by the three support workers they met.

Other notable outcomes resulting from these reviews include the development of independent living accommodation, improved tenancy rights, access to employment opportunities, changes to support delivery, improved access to transport and, not least, new friendships and relationships.

Christina told us how she feels about being a Quality of Life reviewer: 'I love to see the other communities and talking to other people about the things that they do and to hear about the support that they get. I enjoy being a Quality of Life reviewer very much. It's helped me develop my confidence and it gives me an insight into other people's lives.'

We will continue to build upon the positive outcomes of this important quality programme.

People changing our culture

We all gain expertise through our interactions with the world and the people around us. Therefore our 'lived experiences' are all different, influencing the decisions we make and the opportunities we experience.

The challenge in social care settings is that the decisions are often made by others with a different perspective or outlook from the very person it impacts on. When this happens people's quality of life can be diminished.

With this in mind, the Trust has continued to develop a Quality of Life review culture across the charity.

Improving quality of life

The main aim of the Quality of Life programme is to ensure that the people we support have real influence, not only in their own lives, but that they also inform everything that happens across the charity.

At present we have nine Quality of Life reviewers who work alongside a staff 'partner'. Together they visit different communities, spending time with people who live or are supported there. They then write a review report which explores what they saw, heard and were told. The reports conclude with recommendations on how the support can continue to enable people to live the life they choose.

This year, a new process has been put in place to enable the reviewers to attend the Board of Trustees' Quality Committee. Reviewers meet directly with trustees and senior managers to present their findings, advice and recommendations for improvements.

Listening and learning

This development is mirrored in communities where Quality of Life groups meet with the managers to state what outcomes they would like. James is the Chair of the Botton Village Quality of Life Group, he says that 'they have allocated time

We make a difference to people's lives



Celebrating achievements

Our strategic aim of making a difference in people's lives, means we will continuously improve our approaches to support planning, reviews and recording so we can show the impact of our work. We will also celebrate the achievements of people we support.

When we were working through our progress, news from one of our communities stood out – it demonstrates the impact of person-centred support – and is a personal achievement well worth celebrating.

National championships

Ian, who is supported at Botton Village, said; *'I feel happy and excited when I'm riding, I don't feel frightened at all – it's fun.'*

This summer, Ian made it to the RDA National Championships (Riding for the Disabled Association), in Gloucestershire. Maureen, a Support Team Leader – and also a horse lover – drove Ian to the event. She told us *'Ian was immaculately turned out. He has a great network of friends at the RDA.'*

Celebrating its 25th Anniversary, this year's event was bigger than ever, in fact it has grown bigger than the Paralympics and Para World Championships combined!

The competition was fierce and only the best from each region got to compete in events such as carriage driving, countryside challenge, dressage, showjumping, vaulting and showing.

Dedication

Ian told us he has been training for the past few weeks and has had to memorise the course; *'If I make a mistake on the course I get a fail. When I arrived, I watched the course throughout the day to refresh my memory before it was my turn on the horse. My horse is a 15.2 bay gelding named Jasper.'*

Bringing home the rosettes

Ian performed brilliantly in his events, coming fourth in the country in the Countryside Challenge and third for Best Turned Out Horse and Rider. Ian also received a rosette for his Equine Knowledge.

'I thought I wouldn't have placed but I did. I've been practicing the course at my riding lessons with Stokesley RDA, so that helped me to remember

where to go. I felt really proud of myself when I went up to collect my rosettes.'

Enabling people to achieve their potential

Through person-centred support plans and enabling increased independence, Ian has achieved so much not only in his horse-riding accomplishments but in his everyday life.

Ian sums up his progress over the last few years; *'If you had asked me three years ago, I never thought I would be ready to leave Botton Village. Now I have the opportunity to move into my own flat! And being more confident has led me to begin some new paid work.'*

A huge well done to Ian and Jasper!



Strategic focus

We support more people, respond to changing needs and expectations in more integrated environments



We're proud of what we've achieved already

Our Community Champions are even gaining academic recognition. Prior Pursglove College is accrediting the Champions' work with an Entry Level I Certificate - 'Living in the Community'. Martin, from Botton Village told us; *'I like doing the qualification and going to the college in Guisborough.'*

The hard work is paying off - we've seen new people coming to buy produce and look

Building strong connections

We know that being part of a community has so many benefits. Our 10 communities and services provide a sense of belonging, but we appreciate that we cannot work in isolation.

Botton Village, in North Yorkshire, has started a new project teaming up with the organisation, Community Catalysts, to help us reach out to the wider community.

Enlisting local experts

To lead on the project a Community Connector was recruited, and over 20 people from Botton Village and the local area have volunteered as Community Champions.

The first aim for the Community Champions was to make meaningful connections in the surrounding

areas. The second is to share our resources to benefit local people and address local issues.

Exploration

The team developed a survey which has been completed by 166 people from across 16 villages in the North York Moors. Alan, a Community Champion, told us; *'I really liked going out to speak to people about Botton Village.'*

The surveys highlighted some key issues such as a lack of local activities, loneliness and isolation and issues of accessibility due to transport.

The group then analysed the research and started generating ideas in response.

around, and bigger groups such as the Women's Institute are booking group day trips. Reverend Sally Wilson, a Community Champion from the local area said: *'It's so good meeting other people and being part of something very exciting!'*

What do we hope to achieve?

The Champions already have lots of ideas, such as setting up a befriending service to help combat loneliness in the local area.

We will maintain and continue to build on the fantastic strategic partnerships already established, such as with the North York Moors National Park Authority, Stronger Communities, the Moorsbus, local clergy and Esk Moors Caring. The Community Connector is looking for more opportunities to work collaboratively to tackle local issues.

We demonstrate our environmental values in practice



Expanding our Social Farms and Gardens

In our last Annual Report, we shared how the Social Farm model was enabling the Trust to update its established approach of connecting people and the land through therapeutic activities. We are pleased to share further progress.

The development of Delrow Community's Social Farm and Garden is now a shining example of how we put our environmental values into practice.

Co-produced and co-created

Following much appreciated fundraising support, and with the help of people living at Delrow, their families, staff and the local community, this year, saw the opening of the new Delrow Community Social Farm and Garden.

The finished product includes a sensory garden, a tropical garden, and many places to just sit and contemplate life – a much valued resource for this growing community.

The increased accessibility means that people who have previously been unable to garden can now enjoy the benefits of increased exercise and the satisfaction of producing food for the table. With raised flower beds, widened paths, no steps and plenty of resting places, they have created a space accessible to all.

Celebrating the fruits of their labour

The new Social Farm and Garden provides a working space that everyone can enjoy, meaning the community has another means of promoting health and wellbeing.

Working sustainably, the food produced is used within people's homes and in the community's cafe, Delrow Central. The gardeners are also working with St Albans Café on the Corner, who

will now benefit from the fruits of Delrow's labour, literally!

As the farm produces more, we plan to sell produce to the wider community, and all the money raised will be used to help the running of the activities.

There's a buzz in the air!

Delrow Community has also formed a partnership with the West Herts Bee Keeping Society and welcomed three hives to the farm providing new opportunities for people to learn about, and take care of, the bees. Any profits from the honey will be shared between Delrow and our new beekeeper partners.

The Social Farm and Garden is also home to guest allotments, and work has started to identify local community groups who may wish to share in this fantastic resource.

Increasing the scope and range of activities also enables Delrow Community to offer more day placements, further increasing the sustainability of the community and the project.



Strategic focus

Our colleagues are happy and well equipped to do a great job



Social media is now playing an increasingly important role in recruitment. Over the summer months, we took part in a successful pilot of Sticky People's new Care Friends app, which aims to make it easier for our staff to share our vacancies on social media and recommend people they know who they think would make a great support worker.

Supported employees provide great support

We are focusing just as hard on retaining staff. We have recently improved the benefits we offer staff with a focus on making sure long service is recognised.

We are also working on better ways to communicate with staff, so people feel well informed about what is going on not only in the Trust but in the wider sector. And looking at ways to make it easier for staff to speak to other colleagues and senior managers to share experiences or ask for support or advice.

Recruiting and retaining great staff

We know that great support needs great staff, so our colleagues being happy and well-equipped to do a great job is a key strategic goal for the next three years.

We need to recruit the right people; support them to learn, develop and provide great support; and then retain them.

Recruitment is getting harder both for the charity and for the social care sector as a whole. The need for carers is growing year on year as the population in the UK ages, and the working population is not keeping up.

Pressures on local government funding has reached crisis point and funding packages from local authorities mean it is increasingly difficult to keep pay for care and support workers above the national living (minimum) wage, yet what is expected of carers continues to grow.

As we focus on improving our approach to attracting and recruiting staff the recent rebranding of the charity has been a great foundation for new recruitment materials and a fresh presentation of the charity as an employer.

We continue to work with Neil Eastwood of Sticky People, a social care recruitment expert and author of 'Saving Social Care'.



Strategic focus

We remain sustainable despite the financial pressures



wrapping and inside with all the protection. A big thank you to Jane and Jackie. Please tell them I loved their card. At this stage the tasting is still to come but I am sure will be as equally wonderful. Another major credit to Camphill Village Trust. Well done. Warmest thanks Lawrence and Helen.'

To find out how you can receive our gift catalogue get in touch with our Fundraising Team

camphillfamily@cvt.org.uk or
call 01287 661238.

Working for a sustainable future

It is well documented that substantial financial pressures exist in the social care sector. Our generous supporters provide us with much-needed funds to help ensure the sustainability of our charity. To enable the charity to increase the level of voluntary income, our Fundraising Team looks for ways to attract support from both existing and new friends of Camphill Village Trust.

In time for Christmas 2018, the fundraising department, working hand in hand with people we support and workshop leads, launched our first Christmas Cards and Gifts brochure. Christmas card designs were put forward by people connected to Camphill Village Trust, including people we support, staff and volunteers. Our 14 final festive designs, used a range of different mediums including felt work, silk painting, lino prints, photography and pencil design, illustrating the wealth of talent that exists within the communities. We were delighted that we sold over 10,000 cards.

Our gift sets and hampers, featured items that were produced in Botton Village, including preserves, biscuits, and other baked goods. Again, the response from our supporters was phenomenal and this gave us the confidence to have a year-round brochure, offering a variety of cards and gifts sets, including a 'pamper hamper' and a gardening gift set, featuring goods made in a number of our communities.

Collaboration

Co-production is central to the range of products offered for sale in our brochures. People we support grow the vegetables and fruit which is made into the jams and chutneys in our Food Centre, we print the cards at our own Botton Press, our Craft Workshops supply soaps and candles and a small Enterprise Workshop has been set up, where people we support are involved in the packaging and dispatch of orders.

Wonderful feedback

Customers, Lawrence and Helen, wrote to tell us; *'Having just received our order of the two Trios [of biscuits and jams] I wanted immediately to say how wonderfully they had been packed both the outside paper*



Fundraising update

Fundraising activities, have focused on improving things for people we support. Funds have been raised for initiatives to update and upgrade people's environments, from new kitchens and bathrooms to extended craft workshops.

Our important Christmas appeal generated income to enable the Trust to continue to provide exceptional care and support in the face of limited budgets from the government, which simply do not cover the cost of delivering the support that people need and deserve. Our thanks go to everyone who has supported these appeals;

improving life for people with learning disabilities.

As part of our plans to widen our fundraising focus we have employed our first Community Fundraiser, whose role is around engaging new supporters of the charity as well as assisting our communities with their fundraising.

The biggest change over the year, has been the introduction of a marketing team into the charity. This small team has enabled the fundraising newsletter and appeal to be produced at a fraction of its previous cost, whilst also helping

the charity to develop a suite of marketing materials for use across our communities and services, promoting the work of the charity.

The marketing team has overseen the rebrand of the charity. The new brand has been put in place to enable Camphill Village Trust to establish a stronger identity in the crowded charity arena. This is important from both a fundraising and operational perspective. We are proud of the services that we offer, and our strong, new identity helps us to stand out.

Our approach to fundraising

Our fundraising activities follow the regulations and guidelines set down by the Fundraising Regulator. Oversight of fundraising activity remains with the trustee-led Fundraising Forum and ultimately the Board of Trustees. The Fundraising and Marketing Director is a member of the Senior Management Team and provides regular updates to leadership colleagues.

Following the implementation of General Data Protection Regulations (GDPR), we have scrutinised our strategy and its implementation to

ensure we follow both the spirit and letter of the law.

We have undertaken the requisite balancing exercises and our fundraising approach is based on legitimate interest, or consent, depending on the activity. Our new website allows us to have a level of granularity for donors opting into communications, which was not previously possible.

As part of our commitment to transparency, we told people who are on our database that we may, undertake screening to identify

people who could be in a position to use their philanthropic giving to deliver substantive change to Camphill Village Trust. 16 supporters told us that they did not approve of this approach and asked to be removed from our database of supporters.



Strategic report

Financial review

Our overall result for the year

The financial statements show Camphill Village Trust having a net surplus of £2.05m (2018: £1.32m surplus). This is an improved result of £0.73m on prior year and is as a result of a £0.68m increase year on year in the market value of our investments and an increase in legacies income of £0.75m compared to the prior year. The charity continues to face the challenges of providing day services within a model of care and support that is not fully funded by

local authority commissioners, and which is a significant contribution to the operating deficit identified in the table.

Operating results

The table below shows a decline in the operating result compared to the prior year, from a deficit of £4.72m for the prior year to a deficit of £5.51m for the year ended 31 March 2019.

The decline in operational results is as a consequence of the continued social sector challenges in respect of funding and staff recruitment/

retention. Although we have seen an increase in number of people we support and a rise in our income as result of this, we find, like others in the sector, that the commissioned rates received are not covering the costs of delivering the care. Camphill Village Trust will not compromise on delivery of quality care and therefore are in essence subsidising commissioned care. We are working with the Local Authorities in addressing this issue.

As in previous years, the fundraised income and legacy donations contribute to meeting the operational deficit.

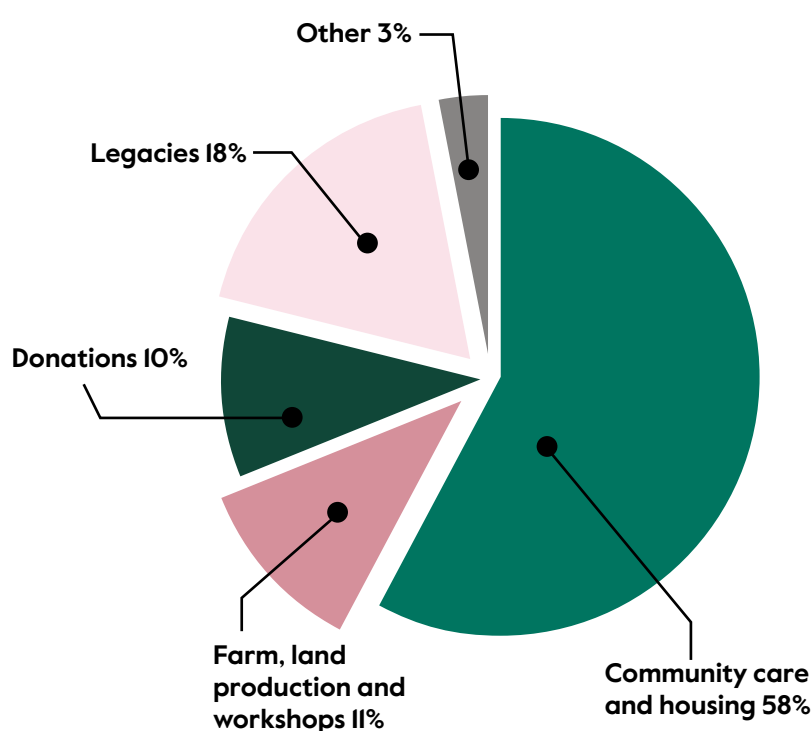
	2019 £m	2018 £m
Total income from charitable activities	17.46	16.71
Investment income	0.47	0.37
	<hr/>	<hr/>
Total operating income	17.93	17.08
	<hr/>	<hr/>
Expenditure on charitable activities	(23.44)	(21.80)
	<hr/>	<hr/>
Net operating deficit	(5.51)	(4.72)
Fundraising donations (net of costs)	2.12	2.23
Legacy donations	4.57	3.82
Other income	0.34	0.14
	<hr/>	<hr/>
Surplus/(deficit) before net investment gains	1.52	1.47
Net gains/(losses) on investments	0.53	(0.15)
	<hr/>	<hr/>
Net movement in funds per SOFA	2.05	1.32
	<hr/>	<hr/>

Strategic report

Financial review (continued)

An analysis of our income by type together with the comparable information from the prior year.

Income by type	2019 £m	2018 £m
Community care and housing	14.8	14.1
Farm, land production and workshops	2.7	2.6
Donations	2.6	2.8
Legacies	4.6	3.8
Other	0.8	0.4
	<hr/>	<hr/>



Expenditure by activity

- £23.2m on charitable activities (2018: £21.6m)
- £0.58m on fundraising (2018: £0.6m)
- £0.19m on governance costs (2018: £0.17m)

Commentary on expenditure

The proportion of expenditure spent on providing the care and support environment for our communities (our charitable activities) increased by 1p to 98p in the pound (2018: 97p). Of the 98p spent on charitable activities, 86p (2018: 85p) was spent on direct care and support and

the upkeep of the communities, 12p (2018: 12p) was spent on central management support which included professional fees and payments to former co-workers in their old age.

Income from charitable activities has increased by 5% compared to prior year whereas expenditure from charitable activities has increased by 8%. The increase in expenditure of £1.6m is in the main attributable to an

£0.4m increase in staff costs, £0.2m increase in repairs and maintenance, £0.2m increase in rent, rates and water. In addition, there is a £0.2m increase in utilities which is offset by £0.3m of RHI income. Expenditure for 2019 included £0.3m in respect of a new Shared Lives service which was commissioned during the year.

Achievement and performance

An update against our strategic plan and an outline of the progress and achievements is set out on pages 4 to 13 of this trustees' report. The Board continues to use the annual budgets as their key method of monitoring performance, and the key outcomes are outlined in the financial review and earlier in this section. The key performance indicators, (KPIs), which have been specifically monitored and highlighted in the monthly performance reports and scrutinised by the Audit and Finance Committee and the Board, are provided below.

The underlying components of the charity's income and expenditure as highlighted in the table on page 15 identifies clearly the current gap between our care related revenues and the cost of running our communities.

This was a successful fundraising year with the net fundraising income of £2.1m (excluding legacies) exceeding the target KPI of £1.9m.

The trustees have been monitoring staff salaries and agency care costs, which are a significant operational cost in respect of care related activities. Our ratio of care salary costs to social care income was 88% which although a significant improvement on prior year result of 109% was behind the target KPI of 80%. Continued challenges around local fee rates and unfunded day support services contribute to this variance. Although the KPI for care salary costs was short of the target, the agency KPI of 10% was met and agency costs have decreased by £110k during the year.

We recognise that care income has declined in real terms over recent years and that funding to the social care sector remains a challenge with the real threat of further cuts ahead. In addition, trustees acknowledge that the additional costs related to increased regulatory and quality standards are not being reflected in related income uplift.

The day care and social enterprise activities resulted in a £1.8m deficit for the year. The charity still remains reliant upon legacies, and therefore we continue to review and develop our workshop, retail and farming activities, to explore where more sustainable income streams can be achieved.

A major challenge across the sector is being able to attract, recruit and retain staff. Staff turnover, which for the year has been 31.6%. This is fairly consistent with the sector. Skills for Care estimated that the staff turnover rate of directly employed staff working in social care was 27.8 per cent in 2016/17.

Balance sheet

Tangible assets have decreased by £0.79m to £84.8 m as a result of £1.2m capital additions offset by a depreciation charge of £1.67m. The major additions in the year included property refurbishments of £0.7m and investment within plant and machinery of £0.2m.

Investments have increased by £1.0m from £14.7m in 2018 to £15.7m for the year, as a result of a positive change in market value of investments (£0.54m) and cash reinvestment (£0.46m).

Cash balance has increased compared to the prior year and is aligned with working capital requirements.

Strategic report

Reserves policy

The level of reserves held by the charity is kept under regular review in accordance with Charity Commission guidance. This is to enable the policy for holding reserves to remain relevant and up to date, while also ensuring:

- any restricted funds are identified and segregated;
- appropriate allocations for known or likely future commitments are made (designations);
- the balance of general reserves is sufficient to maintain the financial security of the Trust and at the same time fund its strategic plan;

- where any excesses or shortfalls in general reserves are identified, the trustees can plan to deal with such, and provide details in this report;
- the trustees are able to identify the extent general reserves are 'free reserves', in other words the extent to which these reserves are represented by liquid assets in the balance sheet.

The policy is to establish the level of general reserves needed and to estimate the amount of free reserves necessary to maintain financial security. This is informed by the requirements of the charity's strategic plan, the risks to which the charity is exposed and the revenue and cost budgets for the

forthcoming period together with communities' forward forecasts, and capital expenditure budgets not already included in designated funds. It includes, but is not limited to, the need to safeguard against volatile income and align the current cost base to enable sustainability in an environment of reduced voluntary and service income.

The trustees believe, that the current level of general reserves of £11.3m (2018: £11.7m), are at an appropriate level necessary. Movement in funds compared to prior year are detailed in note 25. A factor contributing to the movement in reserves, is the establishment of a new designated fund of £3m for research and development.

Funds

Restricted funds

Restricted funds total £0.11m (2018: £0.11m). They principally comprise historic donations or legacies where the donor has specified the money is to be spent in a particular community or on a particular project.

Designated funds

Designated funds at 31 March 2019 stand at £94.8m (2018: £92.3m). The key designations are set out in note 25 to the financial statements.

Free reserves

Free reserves constitute 100% of general funds, at 31 March 2019 these stood at £11.4m (2018: £11.7m). This is illustrated in the tables below:

Derivation of general reserves	2019 £m	2018 £m
Total reserves	106.26	104.21
Less restricted funds	(0.11)	(0.11)
Less designated funds	(94.76)	(92.36)
	<hr/>	<hr/>
General reserves (all free)	11.39	11.74
	<hr/>	<hr/>

Reserves policy (continued)

Investment policy

As set out in its Articles of Association, the charity has absolute discretion to invest money not immediately required for operational or capital expenditure.

The charity's investments at 31 March 2019 totalled £15.68m (2018: £14.73m). These investments are managed by HSBC Global Management (£11.18m) and Sarasin Partners (£4.5m). The performance of these investment managers is overseen by the Audit and Finance Committee, which reports to the Board of Trustees.

The charity has a statement of investment principles, as recommended by the Charity Commission. Established

in line with their guidance, this sets out an appropriate risk approach to managing the investments. The trustees consider that a medium to long term investment policy, which aims to preserve the capital value of the assets invested while trying to achieve a real return on them, remains appropriate.

The charity's investment managers have general instructions to ensure they apply certain ethical guidelines in selecting investments.

Principal risks and uncertainties facing the charity

Risks

The principal risks identified as significant and currently outside of the charity's risk appetite are:

Risks and Uncertainties	Mitigation
Failure to further reduce costs leads to continued operational deficits draining free reserves. Specifically inability to reduce the underlying deficit at Botton Village and Oaklands Park/Grange Village primarily as a result of unfunded care activities.	All communities required to deliver to agreed local action plans. Continued commitment to progressively review and refocus workshop activities to improve strategic relevance and financial performance. Ongoing lobbying of local/national government to address lack of funding. Proactively seeking other sources of revenue.
Inability to recruit and retain right calibre and quantity of care staff	Review of employee benefits package. Trial introduction of new Sticky People's Care Friends app, an employee referral reward scheme. Review of induction and recruitment process. Annual review of salaries including review against sector. Recruitment of focused Head of HR role.
Failure to develop new services to meet new opportunities. Reduction in social care funding.	Research and Development fund of £3m agreed for investment in new services and development opportunities. More robust negotiations with Local Authorities in respect of local commissioned rates. On-going evaluation of best value.
Significant decline in voluntary income leading to an unexpected drain on free reserves.	Investment in Fundraising Team. Establishment of Fundraising Forum with trustee representation. Development of fundraising strategy.
Inadequate IT/data security (GDPR) leading to loss of sensitive and or key data, with resultant fines and reputational damage	GDPR working group established. Awareness-raising initiatives and training undertaken with staff. Continued investment in IT infrastructure and security.

Uncertainties

The social care sector in which the charity operates continues to be under significant scrutiny and significant downward pressure on funding streams.

These key issues and changes create a range of uncertainties for the charity, including:

- a sector wide concern in the continued delay of the proposed Green Paper on the future of Social Care and the lack of a sustainable long-term funding model for the sector
- a projected further reduction in local authority social care funding
- continued Brexit uncertainty in relation to financial stability and staffing challenges
- a changing commissioning focus with greater emphasis on complex needs and integrated services
- re-assessments of the people we currently support leading to a reduction in support packages
- greater challenges around the recruitment and retention of quality support staff
- a reduction in public trust towards the charity sector generally and the potential impact on donations
- effect of UKVI's 'hostile climate' and immigration rule changes post 'Brexit' particularly on guest volunteer recruitment
- continued uncertainty around sleep ins and application of National Minimum Wage (NMW).

Strategic report

Principal risks and uncertainties facing the charity (continued)

Risk Management and internal controls

The charity continues to carry out and monitor a comprehensive risk-management assessment process. This has identified and addressed the major financial, operational, governance, reputational and regulatory risks which might affect its ability to meet its objectives.

Our corporate risk register records the charity's exposure to major risks and uses a scoring mechanism based on impact and likelihood. It takes into account existing controls and the steps taken to mitigate the risks. It then identifies the residual risk to understand whether it is within the acceptable risk framework, which underpins the process, based on clearly defined appetite to risk protocols, agreed by trustees. Where risks appear to be outside the agreed comfort zone there is a clear focus on actions needed to ensure it is within the risk appetite. The SMT and Board, via its Audit and Finance Committee, have kept the risks under review during the period.

The Board of Trustees has overall responsibility for assessing the risks faced by the Trust and ensuring it has appropriate systems of internal control in place. The Audit and Finance Committee and Quality Committee are delegated to give oversight to this. The charity undertakes mitigating actions on all the major identified risks.

The trustees are of the opinion that they take reasonable steps to ensure that they identify the major risks to which the charity is exposed. They also try to ensure they have put in place systems to mitigate them. They are, however, aware that they design such processes to manage rather than eliminate all major risks and they can only provide reasonable but not absolute assurance over risk management and elimination of material errors.

Going concern

Going concern is a fundamental accounting concept which underpins the preparation of all UK companies' financial statements. Under this concept, it is assumed that a company will continue in operation and that there is neither the intent nor the need to liquidate it or cease trading.

The trustees confirm that they have given due consideration to the key operational and financial sensitivities which may affect the charity's ability to continue its operations.

In the context of the level of free reserves the charity has at its disposal, and through consideration of its strategic plan and financial projections, the trustees consider that there is a reasonable expectation that the charity has more than adequate resources to continue in operational existence for the foreseeable future. Accordingly, we continue to believe it is appropriate to adopt the going concern basis in preparing the annual financial statements.

Remuneration policy for key management personnel

The trustees regard the Senior Management Team (SMT) as its key management personnel in the context of the Charities SORP (FRS102).

The charity, led by its trustees, aims to ensure that its key personnel are of suitable quality and have the necessary commitment to manage the affairs of this complex and high-profile charity to a high standard. With these objectives in mind, the trustees accept that the charity needs to offer a remuneration package that will attract and retain suitably skilled senior managers.

In prior year the trustees took external professional advice to benchmark SMT pay following a restructuring of their roles and responsibilities, and the growth of the team with the recruitment of a Fundraising Director. That pay review took effect from April 2018. The trustees can confirm that remuneration packages remain within sector averages.

The SMT members have the same pensions and other benefits as all staff in the charity including a modest car allowance for staff whose role requires extensive business travel. There are no performance bonus arrangements in place.



Structure, governance and management

The Camphill Village Trust Limited ("Camphill Village Trust") is a charitable company limited by guarantee, registered as a charity and incorporated in England and Wales as The Camphill Village Trust Limited on 26 October 1954. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. The last updates to the Articles of Association, incorporating the Memorandum of Association, were adopted by special resolution at a General Meeting on 22 December 2012.

The charity delivers care, through a model of community living that embraces the principles of Anthroposophy.

The Board of Trustees

The Board of Trustees (the members of which are also directors of the charitable company, under company law) comprises nine members, being the maximum permitted by the Memorandum and Articles. Full details of the trustees who held office during the period are set out on page 51 of this report.

All new trustees and board committee members undertake an induction programme including a structured introduction to the charity, its founding philosophy as well as visits to communities. Training and development sessions in key areas are also facilitated.

The present Chair has introduced a structured annual appraisal approach to review individual trustee contribution and wider board effectiveness.

The majority of board members have a personal or professional knowledge of the social care sector. They give their time voluntarily and receive no benefit from the charity in respect of their duties as trustees. Any expenses reclaimed from the Trust are set out in note 9 of the Financial Statements.

Four formal board sub-committees were in place during the year ended 31 March 2018.

Audit & finance committee

Provides focus and oversight in respect of the financial reporting processes, planning and budgeting compliance, corporate risk, property investment and investment management.

Appointments & remuneration committee

Responsible for reviewing and setting senior management pay and benefits. It also has responsibility for considering and recruiting prospective trustee candidates.

Ruth fund committee

Advises the board on matters of retirement provision in respect of the charity's former co-workers. It has delegated responsibility to administer the financial distributions approved by the board on a discretionary basis. Two trustees are involved in this group.

Quality committee

Specific responsibility on behalf of the Board of Trustees for:

- The development, monitoring and review of an annual Quality Action Plan
- Reporting key outcomes and actions to the main Board of Trustees
- The promotion and delivery of best practice and organisational learning
- To ensure the Trust has the resources and skills to deliver best practice
- A commitment to developing quality across the Trust in a co-productive model



Structure, governance and management (continued)

Other key advisory groups

In order to discharge its duties, the board has set up a number of other working or advisory groups which provide either administrative or specialist support to the charity, or act as conduits for two-way communication.

Fundraising forum

This bi-annual meeting is chaired by a trustee with specialist fundraising knowledge and supports the development and delivery of Camphill Village Trust's fundraising strategy and related operational activities.

Employee forum

The Employee forum convenes several times a year to ensure wider input to operational and strategic matters. They also act as a conduit for the trustee Board and Senior Management Team to communicate key messages on direction, compliance and operational imperatives.

Regional Learn to lead forums

Regional Learn to lead forums are a platform for the people we support to air their views and become more involved in co-production projects. The forums also act as a conduit for people to feedback views, opinions and practical suggestions to the Senior Management Team and the trustee Board. A minimum of one trustee attends each forum meeting.

Trustee duties

The trustees undertake the duties laid down in the charity's governing documents. As trustees, they fully acknowledge they are ultimately responsible for the governance of the charity and the protection of its assets. The board takes ultimate responsibility for the implementation of equal opportunities and health and safety within the Trust.

In order to discharge these responsibilities, the formal Board met regularly during the year, as well as holding additional, externally facilitated governance and strategy workshops. Meetings of the various board committees and other advisory groups in which trustees lead and participate were held regularly throughout the year at intervals commensurate with business needs.

How the charity makes decisions

The Board retain and accept full responsibility for decision making by the charity. These decisions vary in size, scope and consequence from relevant operational decisions to more fundamental and major strategic decisions. In arriving at these decisions, as non-executive directors, the board is mindful that it delegates responsibility for the operational management and leadership of the Trust to the Chief Executive. SMT support the Chief Executive.

This ensures that smaller and relevant decisions can be expedited promptly and efficiently. The SMT and the communities are themselves supported by a small central team of managers and support staff.

The nature and scope of delegation by trustees to its committees and the SMT is set out in a scheme of delegation protocols which detail matters which are reserved solely for the Board, matters which can be authorised by board sub-committees and those which are within the decision making scope of the executive management, under the direction of the SMT.

The specific matters and authority limits across the various areas of activity and functional responsibility are set out in an agreed matrix form.

Trustees record minutes of the relevant board or committee meetings, particularly for all key decisions, where they are required to have direct involvement as set out in the scheme. It is the trustee Board's policy to ensure the SMT provide detailed papers for trustees in order to ensure that the key matters needed for consideration in arriving at such decisions are fully documented. When required or relevant, trustees request one or more board committees to carry out further enquiry or scrutiny before a final decision is made.

Public benefit

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011, by referring to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning its future activities. The trustees consider how all existing and planned activities will contribute to the aims and objectives set out in its governing documents.

Pages 4 to 13 of this report demonstrate how our activities impact and fulfil our public benefit objectives.

Disabilities in the workplace

The charity will not discriminate against a disabled person for a reason that relates to their disability, or treat them less favourably than a non-disabled person. The charity will conduct an individual risk assessment for every employee or volunteer with a disability. This will identify any reasonable adjustments it needs to make in the work place, or job, in order for the person to contribute fully to the work of the charity.

Structure, governance and management (continued)

Membership

At 31 March 2019, the charity had 510 (2018: 466), members. All members have full voting rights under the charity's Articles of Association. Each member guarantees to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

Rules relating to the membership are at the discretion of the trustees, including the admission of new members and removal of members in accordance with the relevant paragraphs of the charity's Articles of Association.

Following the settlement of the legal claim against the charity and in accordance with the mediated settlement agreement, the trustees adopted a new membership policy, communicated it to next of kin who were not already members of the charity, and admitted new members in accordance with the policy.

Membership policy

Camphill Village Trust exists to further its charitable aims, rather than to benefit its members. This policy aims to ensure that any changes to the membership of the Trust will benefit the charity as a whole, and the people it exists to support, now and in the future.

As such, membership is not an automatic entitlement; and any decision regarding the acceptance of a membership application ultimately lies with Camphill Village Trust trustees. Decisions are made in accordance with Camphill Village Trust governing document (its Memorandum and Articles of Association) and any rules made by the charity trustees in accordance with the governing document, on the basis of what is in the best interests of the charity.



Statement of responsibilities of trustees



The trustees (who are also directors of Camphill Village Trust for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation

and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2019 was 510 (2018:466). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report which includes the strategic report has been approved by the trustees on 8 October 2019 and signed on their behalf by

Brian M Walsh OBE
Chair

Independent auditor's report

For the year ending March 31 2019

Opinion

We have audited the financial statements of Camphill Village Trust (the 'charitable company') for the year ended 31 March 2019 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 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 charitable

company 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 charitable company'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.

Other information

The other information comprises the information included in the trustees' annual report, including the strategic 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.

Independent auditor's report (continued)

For the year ending March 31 2019

Opinions on other matters prescribed by the Companies Act 2006

Opinions on other matters are 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' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 charitable company'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 charitable company 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.

Independent auditor's report (continued)

For the year ending March 31 2019

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 entity's 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 entity'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 entity 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.

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.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Judith Miller
(Senior statutory auditor)

28 October 2019

for and on behalf of
Sayer Vincent LLP,
Statutory Auditor
Invicta House, 108-114 Golden Lane,
LONDON, EC1Y 0TL

For the year ending March 31 2019

Statement of financial activities

(incorporating an income and expenditure account)

	Note	Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	2019 £'000	2018 £'000
INCOME FROM						
Donations and legacies	3	6,070	270	919	7,259	6,655
Renewable heat income		344	-	-	344	136
CHARITABLE ACTIVITIES						
Community, care and housing	4	14,756	-	-	14,756	14,074
Farm, land, workshop production	4	2,699	-	-	2,699	2,633
Investments	5	469	-	-	469	367
TOTAL INCOME		<u>24,338</u>	<u>270</u>	<u>919</u>	<u>25,527</u>	<u>23,865</u>
EXPENDITURE ON						
Raising funds	6	567	11	-	578	601
CHARITABLE ACTIVITIES						
Community, care and housing	6	15,951	1,807	920	18,678	17,395
Farm, land workshop, production	6	4,365	393	-	4,758	4,404
TOTAL EXPENDITURE		<u>20,883</u>	<u>2,211</u>	<u>920</u>	<u>24,014</u>	<u>22,400</u>
Net income/(expenditure) before net gains/(losses) on investments		3,455	(1,941)	(1)	1,513	1,465
Net gains/(losses) on investments		538	-	-	538	(148)
Net income/(expenditure) for the year	8	<u>3,993</u>	<u>(1,941)</u>	<u>(1)</u>	<u>2,051</u>	<u>1,317</u>
Transfers between funds		(4,348)	4,348	-	-	-
Net movement in funds		<u>(355)</u>	<u>2,407</u>	<u>(1)</u>	<u>2,051</u>	<u>1,317</u>
Reconciliation of funds:						
Total funds brought forward		<u>11,748</u>	<u>92,356</u>	<u>110</u>	<u>104,214</u>	<u>102,897</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>11,393</u></u>	<u><u>94,763</u></u>	<u><u>109</u></u>	<u><u>106,265</u></u>	<u><u>104,214</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 25 to the financial statements.

Financial statements as at 31 March 2019

Balance sheet

	Note	2019 £'000	2018 £'000
FIXED ASSETS			
Tangible assets	15	84,866	85,654
Investments	16	15,685	14,733
		<u>100,551</u>	<u>100,387</u>
CURRENT ASSETS			
Stock	17	466	478
Debtors	18	2,548	2,787
Cash at bank and in hand		5,461	2,395
		<u>8,475</u>	<u>5,660</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	19	2,645	1,667
		<u></u>	<u></u>
NET CURRENT ASSETS		<u>5,830</u>	<u>3,993</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>106,381</u>	<u>104,380</u>
LONG TERM LIABILITIES			
Creditors: Amounts falling due greater than one year		116	166
		<u></u>	<u></u>
TOTAL NET ASSETS		<u>106,265</u>	<u>104,214</u>
The funds of the charity:	25		
Restricted income funds		109	110
Unrestricted income funds			
Designated funds		94,763	92,356
General funds		11,393	11,748
		<u></u>	<u></u>
Total unrestricted funds		106,156	104,104
TOTAL CHARITY FUNDS		<u>106,265</u>	<u>104,214</u>

Approved by the Trustees on 8 October 2019 and signed on their behalf by:

Brian M Walsh

Brian M Walsh OBE
Chair

Company Number: 00539694
Charity Number: 232402

Financial statements for the year ended 31 March 2019

Statement of cash flows

	Note	2019 £'000	2018 £'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	27	3,809	1,408
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income		467	364
Interest received		2	3
Interest paid		(II)	-
Proceeds from the sale of fixed assets		405	147
Purchase of fixed assets		(1,192)	(1,952)
Proceeds from sale of investments		5,672	3,036
Purchase of investments		(6,086)	(3,367)
		<hr/>	<hr/>
Net cash used in investment activities		(743)	(1,769)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		3,066	(361)
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year		2,395	2,756
		<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	28	5,461	2,395
		<hr/> <hr/>	<hr/> <hr/>

Notes to the financial statement

1. Accounting policies

Statutory information

Camphill Village Trust is a charitable company limited by guarantee and is incorporated in the United Kingdom (England and Wales). The registered office address is The Kingfisher Offices, 9 Saville Street, Malton, North Yorkshire, YO17 7LL. Operational addresses for communities are detailed on page 51.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

Going concern and key judgements

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In preparing the financial statements no judgements have been made, apart from those involving estimates in the process of applying the charity's accounting policies. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue grants', is recognised when the charity has entitlement to the

funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Income from legacies, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in attracting third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Charitable activities: These include all expenditure directly related to the objects of the charity and comprise the following:
 - Community, care and housing expenditure: this includes all the costs of supporting people who are living in the communities
 - Farm and land production: costs attributable to running the farms as part of the community activities
 - Workshop and general produce: costs attributable to running craft workshops and retail outlets
 - Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support and governance costs

Support costs are those costs incurred directly in the support of the objects of the charity. Premises overheads relating to depreciation have been allocated on the basis of headcount, all other overheads have been apportioned in relation to income received.

Governance costs are those incurred in the running of the charity and include costs associated with constitutional and statutory requirements and include trustee meetings.

Where costs cannot be directly attributed to a particular activity, they have been allocated on a basis consistent with the use of the resources.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet. Tangible fixed assets were restated at fair value as at 1st April 2014 in accordance with FRS102. These values have been used as deemed cost from 1st April 2014.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:

Land	-	not depreciated
Freehold building		
Structure	-	over 75 years
Roof	-	over 35 years
Windows and doors	-	over 20 years
Kitchen	-	over 15 years
Bathroom	-	over 15 years
Boiler/heating system	-	over 15 years
Lifts/access	-	over 20 years
Leasehold buildings	-	over the term of the lease
Infrastructure	-	over 10 years
IT infrastructure	-	over 10 years
Biomass boiler	-	over 20 years
Plant and machinery	-	over 5 years
Motor vehicles	-	over 5 years
Computer Equipment	-	over 5 years
Fixtures and fittings	-	over 5 years

Listed investments

Investments are a form of non-basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

Stocks

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term, highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has both basic and non-basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. Non-basic financial instruments are measured at fair value with any gain or loss going to the statement of financial activities. Full details are given in the financial instruments note.

Pensions

The community pays contributions to a defined contribution pension scheme for certain employees in line with UK legislation. The contributions paid during the year are charged in the Statement of Financial Activities.

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

2. Detailed comparatives for the statement of financial activities (prior year)

	Unrestricted £'000	Designated £'000	Restricted £'000	2018 Total £'000
INCOME FROM				
Donations and legacies	4,869	582	1,340	6,791
CHARITABLE ACTIVITIES				
Community, care and housing	14,074	-	-	14,074
Farm and land production	423	-	-	423
Workshop and general produce	2,210	-	-	2,210
Investments	367	-	-	367
TOTAL INCOME	21,943	582	1,340	23,865
EXPENDITURE ON				
Raising funds	595	6	-	601
CHARITABLE ACTIVITIES				
Community, care and housing	14,477	1,621	1,297	17,395
Farm and land production	942	59	-	1,001
Workshop and general produce	3,258	145	-	3,403
TOTAL EXPENDITURE	19,272	1,831	1,297	22,400
NET INCOME/EXPENDITURE BEFORE GAINS/ (LOSSES) ON INVESTMENTS	2,671	(1,249)	43	1,465
Net gains/(losses) on investments	(148)	-	-	(148)
NET INCOME/EXPENDITURE	2,523	(1,249)	43	1,317
Transfers between funds	607	(81)	(526)	-
NET MOVEMENT IN FUNDS	3,130	(1,330)	(483)	1,317
Total funds brought forward	8,618	93,686	593	102,897
TOTAL FUNDS CARRIED FORWARD	11,748	92,356	110	104,214

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

3a. Income from donations and legacies

	Unrestricted & Designated £'000	Restricted £'000	2019 Total £'000
Donations	2,654	38	2,692
Legacies	3,686	881	4,567
	<u>6,340</u>	<u>919</u>	<u>7,259</u>

Within unrestricted funds £270k relates to designated funds.

3b. Income from donations and legacies (prior year)

	Unrestricted & Designated £'000	Restricted £'000	2018 Total £'000
Donations	2,790	49	2,839
Legacies	2,525	1,291	3,816
	<u>5,315</u>	<u>1,340</u>	<u>6,655</u>

Within unrestricted funds £582k relates to designated funds.



Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

4. Income from charitable activities

	2019 Total £'000	2018 Total £'000
Supporting People grant	285	570
Local authority payments	10,101	9,101
Residents' contributions	707	693
Housing benefits	2,448	2,521
Private fees	379	328
Rent receivable	830	742
Other	6	119
Sub-total for community, care and housing	14,756	14,074
The Single Payment Scheme (Farm Subsidy)	109	105
Local authority payments for day activities	1,023	1,045
Private fees	240	16
External sales of goods	1,139	1,218
Rent	101	110
Other	87	139
Sub-total for farm, land, workshop production	2,699	2,633
Total income from charitable activities	17,455	16,707

All income from charitable activities is unrestricted.

5. Income from investments

	2019 Total £'000	2018 Total £'000
Dividends from investments	467	364
Bank interest receivable	2	3
	469	367

All income from investments is unrestricted.

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

6. Expenditure on charitable activities

	Cost of raising funds £'000	Community, care and housing £'000	Farm, land, workshop production £'000	Governance costs £'000	Support costs £'000	2019 Total £'000	2018 Total £'000
Fundraising office	215	-	-	-	-	215	217
Investment managers' fees	-	66	-	-	-	66	31
Community expenses	-	244	103	-	66	413	387
Transition support & Ruth Fund	-	286	-	-	-	286	292
Salaries and agency fees	275	9,519	2,197	-	2,382	14,373	13,963
Staff expenses and other costs	21	108	11	-	318	458	595
Food	-	133	-	-	-	133	346
Household expenditure	-	60	1	-	-	61	92
Light, heating & fuel	-	978	94	-	11	1,083	749
Repairs/renewals and general maintenance	-	1,278	277	-	74	1,629	1,412
Rent, rates and water	-	601	51	-	46	698	506
Insurance	-	-	-	-	208	208	154
Training	-	80	4	-	102	186	76
Bad debts provision	-	68	-	-	-	68	(136)
Workshop/production materials and expenses	-	-	883	-	-	883	836
Depreciation:							
Freehold buildings	11	883	275	-	-	1,169	1,147
Plant and machinery	-	279	86	-	-	365	272
Fixtures and fittings	-	75	24	-	-	99	75
Motor vehicles	-	12	4	-	-	16	24
Leasehold buildings	-	14	5	-	-	19	21
(Profit)/loss on disposal of fixed assets	-	(79)	(1)	-	-	(80)	(108)
Bank charges	-	-	4	-	40	44	31
Office and administration costs	-	98	74	-	744	916	698
Legal and professional	-	133	14	4	81	232	441
Trustee meetings	-	-	-	44	-	44	21
Audit and accountancy	1	-	-	144	-	145	148
Shared lives carer fees	-	281	-	-	-	281	-
Donations	4	-	-	-	-	4	110
	527	15,117	4,106	192	4,072	24,014	22,400
Support costs	-	3,442	630	-	(4,072)	-	-
Governance costs	51	119	22	(192)	-	-	-
Total expenditure 2019	578	18,678	4,758	-	-	24,014	22,400
Total expenditure 2018	601	17,395	4,404	-	-	22,400	20,829

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

7. Expenditure on charitable activities (prior year)

	Cost of raising funds £'000	Community, care and housing £'000	Farm, land, workshop production £'000	Governance costs £'000	Support costs £'000	2018 Total £'000	2017 Total £'000
Fundraising office	217	-	-	-	-	217	280
Investment managers' fees	-	31	-	-	-	31	41
Community expenses	-	314	73	-	-	387	411
Transition support & Ruth Fund	-	292	-	-	-	292	312
Salaries and agency fees	220	9,038	2,215	-	2,490	13,963	12,483
Staff expenses and other costs	22	82	45	-	446	595	435
Food	-	343	3	-	-	346	358
Household expenditure	-	92	-	-	-	92	111
Light, heating & fuel	-	559	110	-	80	749	594
Repairs/renewals and general maintenance	-	1,035	135	-	242	1,412	1,087
Rent, rates and water	-	328	56	-	122	506	697
Insurance	-	89	2	-	63	154	230
Training	-	57	11	-	8	76	99
Bad debts	-	(129)	(7)	-	-	(136)	82
Workshop/production materials and expenses	-	-	836	-	-	836	802
Depreciation:							
Freehold buildings	6	960	181	-	-	1,147	1,092
Plant and machinery	-	262	10	-	-	272	93
Fixtures and fittings	-	63	12	-	-	75	83
Motor vehicles	-	20	4	-	-	24	65
Leasehold buildings	-	20	1	-	-	21	20
(Profit)/loss on disposal of fixed assets	-	(108)	-	-	-	(108)	11
Bank charges	-	-	10	-	21	31	25
Office and administration costs	-	46	28	-	624	698	679
Legal and professional	-	439	2	-	-	441	441
Trustee meetings	-	-	-	21	-	21	17
Audit and accountancy	4	-	-	144	-	148	190
Donations	110	-	-	-	-	110	91
	579	13,833	3,727	165	4,096	22,400	20,829
Support costs	-	3,442	654	-	(4,096)	-	-
Governance costs	22	120	23	(165)	-	-	-
Total expenditure 2018	601	17,395	4,404	-	-	22,400	20,829
Total expenditure 2017	588	16,251	3,990	-	-	20,829	21,904

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

8. Net income/(expenditure) for the year

	2019 £'000	2018 £'000
This is stated after charging/crediting:		
Depreciation	1,666	1,539
Loss or (profit) on disposal of fixed assets	(80)	(108)
Operating lease rentals:		
Property	286	271
Other	165	10
Auditor's remuneration (excluding VAT):		
Audit	75	80
	<u> </u>	<u> </u>

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2019 £'000	2018 £'000
Salaries and wages	12,079	11,602
Redundancy and termination costs	108	19
Social security costs	996	951
Employer's contribution to defined contribution pension schemes	209	300
	<u> </u>	<u> </u>
	13,392	12,872
Agency fees	981	1,091
	<u> </u>	<u> </u>
	14,373	13,963
	<u> </u>	<u> </u>

Redundancy and termination costs of £108k (2018: £19k) were either paid or accrued during the year and related to compensation for loss of office.

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2019 Number	2018 Number
£60,000 - £69,999	2	2
£70,000 - £79,999	2	1
£80,000 - £89,999	1	-
£90,000 - £99,999	-	1
£100,000 - £109,999	1	-
	<u> </u>	<u> </u>

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The total remuneration including employer's pension and national insurance of key management (who are the Chief Executive, Finance Director, Operations Director, Fundraising Director and Director of HR & Governance) was £453k (2018: £410k), as detailed on page 51, are set out below:

	Employees (excluding Chief Executive)		Chief Executive	
	2019 £'000	2018 £'000	2019 £'000	2018 £'000
Salary	286	259	107	99
Employer's national insurance	35	31	14	13
Employer's pension contribution	10	7	1	1
	<u>331</u>	<u>297</u>	<u>122</u>	<u>113</u>

The ratio of the Chief Executive's emoluments to the lowest paid employee is 6.8:1.

Trustees' remuneration and expenses

The board members, who are directors for Companies Act purposes and trustees for the Charities Act purposes, comprise independent directors. None of the directors receive any remuneration from the charity in respect of their duties as trustees. Under the powers vested in the trustees by the Memorandum of Association under the paragraphs supporting limitation on private benefits, no trustee may receive any remuneration or other benefit in money or money's worth from the charity, except for reasonable travel and subsistence expenses for attending board, subcommittee meetings and other Trust business. The total expenses reimbursed in the year was £10k (2018: £10k) to 9 trustees (2018: 9).

10. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2019 Number	2018 Number
Raising funds	6	6
Charitable activities	565	540
Support	67	76
	<u>638</u>	<u>622</u>

11. Population figures

	2019 Number	2018 Number
In addition to the staff numbers above, the residents of the communities at year end can be analysed as follows:		
Residents we support who live in our communities	390	383
Day activity support only	120	111
People we support who live outside our communities	53	17
	<u>563</u>	<u>511</u>

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

12. Pension scheme

The charity pays contributions on behalf of certain employees into a defined contribution pension scheme. The charge for the year amounted to £209k (2018: £300k). There are no material unfunded pension commitments. At 31 March 2019, there was £45k outstanding pension contributions (2018: £46k).

13. Related party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

14. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The charity is operating a partial VAT scheme and is unable to claim 100% of its VAT.

15. Fixed assets

	Freehold property £'000	Leasehold land and buildings £'000	Plant and machinery and IT £'000	Motor vehicles £'000	Fixtures and fittings £'000	Total £'000
COST						
At the start of the year	85,628	902	4,879	264	962	92,635
Additions in year	749	-	249	-	194	1,192
Transfer	-	-	(18)	-	18	-
Disposals in year	(349)	-	(7)	(82)	81	(357)
At the end of the year	<u>86,028</u>	<u>902</u>	<u>5,103</u>	<u>182</u>	<u>1,255</u>	<u>93,470</u>
DEPRECIATION						
At the start of the year	4,322	506	1,256	210	687	6,981
Charge for the year	1,167	19	365	16	99	1,666
Transfer	-	-	(9)	-	9	-
Eliminated on disposal	(35)	-	(7)	(82)	81	(43)
At the end of the year	<u>5,454</u>	<u>525</u>	<u>1,605</u>	<u>144</u>	<u>876</u>	<u>8,604</u>
NET BOOK VALUE						
At the end of the year	<u>80,574</u>	<u>377</u>	<u>3,498</u>	<u>38</u>	<u>379</u>	<u>84,866</u>
At the start of the year	<u>81,306</u>	<u>396</u>	<u>3,623</u>	<u>54</u>	<u>275</u>	<u>85,654</u>

Land with a value of £44,369k (2018: £44,501k) is included within freehold property and not depreciated. All of the above assets are used or their intended use is for charitable purposes.

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

16. Listed investments

	2019 £'000	2018 £'000
Fair value at the start of the year	14,733	14,550
Additions at cost	5,817	3,453
Disposal proceeds	(5,672)	(3,036)
Net gain/(loss) on change in fair value	538	(148)
Cash movement	269	(86)
	<u>15,685</u>	<u>14,733</u>
Fair value at the end of the year	15,685	14,733
	<u>2019</u>	<u>2018</u>
	<u>£'000</u>	<u>£'000</u>
Listed investments held at fair value		
Cash and cash equivalents	15,387	14,704
	298	29
	<u>15,685</u>	<u>14,733</u>

17. Stock

	2019 £	2018 £
Raw materials and consumables	65	76
Work in progress	98	39
Finished goods and goods for resale	303	363
	<u>466</u>	<u>478</u>

18. Debtors

	2019 £'000	2018 £'000
Trade debtors	991	1,013
Other debtors	145	357
Prepayments and accrued income	1,412	1,417
	<u>2,548</u>	<u>2,787</u>

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

19. Creditors: amounts falling due within one year

	2019 £'000	2018 £'000
Loan	428	436
Trade creditors	787	241
Taxation and social security	242	223
Other creditors	143	280
Accruals and deferred income	1,045	487
	<u>2,645</u>	<u>1,667</u>

The loans are secured by specific charges on the charity's investments and fixed assets with repayment terms varying from on demand and 3.25 years, at rate of interest between 2% and 15.5%.

20. Creditors: amounts falling due greater than one year

	2019 £'000	2018 £'000
Loan	<u>116</u>	<u>166</u>

The loan is secured by specific charges on the charity's fixed assets with 3.25 years of loan repayment remaining, at rate of interest of 15.5%.

21. Deferred income

Deferred income comprises social care and rental income received in advance.

	2019 £'000	2018 £'000
Balance at the beginning of the year	17	86
Amount released to income in the year	(17)	(86)
Amount deferred in the year	40	17
Balance at the end of the year	<u>40</u>	<u>17</u>

22. Financial instruments

	2019 £'000	2018 £'000
Financial assets measured at fair value through profit and loss		
Listed Investments	<u>15,685</u>	<u>14,733</u>
Financial liabilities measured at fair value through profit and loss		
Loan	<u>544</u>	<u>602</u>

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

23. Analysis of net assets between funds (current year)

	General unrestricted £'000	Designated £'000	Restricted £'000	Total funds £'000
Tangible fixed assets	-	84,866	-	84,866
Investments	11,185	4,500	-	15,685
Net current assets	208	5,513	109	5,830
Long term liabilities	-	(116)	-	(116)
Net assets at 31 March 2019	11,393	94,763	109	106,265

24. Analysis of net assets between funds (prior year)

	General unrestricted £'000	Designated £'000	Restricted £'000	Total funds £'000
Tangible fixed assets	-	85,654	-	85,654
Investments	10,455	4,278	-	14,733
Net current assets	1,293	2,590	110	3,993
Long term liabilities	-	(166)	-	(166)
Net assets at 31 March 2018	11,748	92,356	110	104,214

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

25. Movement in funds (current year)

RESTRICTED FUNDS:	At 1 April 2018 £'000	Income and gains £'000	Expendi- ture and losses £'000	Transfers £'000	At 31 March 2019 £'000
BOTTON VILLAGE					
Sensory room	1	-	(1)	-	-
St Martin Fund	4	1	-	-	5
Village store	35	-	-	-	35
Coffee bar	5	-	(5)	-	-
Mountain bike	1	-	(1)	-	-
Memorial in garden	1	-	(1)	-	-
Inner garden	1	-	-	-	1
General donations	-	6	(6)	-	-
General legacies	-	881	(881)	-	-
DELROW COMMUNITY					
Richard Platt Fund	6	5	(2)	-	9
Thomas Williams	8	-	-	-	8
Thornton Trust	39	3	-	-	42
General donations	-	2	(2)	-	-
OAKLANDS PARK					
Residents fund	9	-	-	-	9
General donations	-	2	(2)	-	-
LARCHFIELD COMMUNITY					
General donations	-	6	(6)	-	-
CROFT COMMUNITY					
General donations	-	13	(13)	-	-
Total restricted funds	<u>110</u>	<u>919</u>	<u>(920)</u>	<u>-</u>	<u>109</u>
UNRESTRICTED FUNDS:					
DESIGNATED FUNDS:					
Building Fund	2,424	140	(55)	(320)	2,189
Social Farm	-	25	(204)	790	611
Citizenship	-	105	-	-	105
Research and development	-	-	-	3,000	3,000
Ruth Fund	4,278	-	(286)	-	3,992
Camphill Fixed Assets Fund	85,654	-	(1,666)	878	84,866
Total designated funds	<u>92,356</u>	<u>270</u>	<u>(2,211)</u>	<u>4,348</u>	<u>94,763</u>
General funds	<u>11,748</u>	<u>24,876</u>	<u>(20,883)</u>	<u>(4,348)</u>	<u>11,393</u>
Total unrestricted funds	<u>104,104</u>	<u>25,146</u>	<u>(23,094)</u>	<u>-</u>	<u>106,156</u>
Total funds at 31 March 2019	<u>104,214</u>	<u>26,065</u>	<u>(24,014)</u>	<u>-</u>	<u>106,265</u>

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

26. Movement in funds (prior year)

RESTRICTED FUNDS:	At 1 April 2017 £'000	Income and gains £'000	Expenditure and losses £'000	Transfers £'000	At 31 March 2018 £'000
BOTTON VILLAGE					
Creamery/wood workshop	481	-	-	(481)	-
Sensory room	1	-	-	-	1
Old Store	29	-	-	(29)	-
St Martin Fund	3	1	-	-	4
Village store	-	35	-	-	35
Coffee bar	-	5	-	-	5
Mountain bike	-	1	-	-	1
Memorial in garden	-	1	-	-	1
Inner garden	-	1	-	-	1
General legacies	-	1,278	(1,278)	-	-
DELROW COMMUNITY					
Richard Platt Fund	9	3	(6)	-	6
Thomas Williams	8	-	-	-	8
Thornton Trust	37	2	-	-	39
General legacies	-	-	-	-	-
OAKLANDS PARK					
Residents fund	21	-	-	(12)	9
TAURUS CRAFTS					
Regional Development Projects Fund	4	-	-	(4)	-
CROFT COMMUNITY					
General legacies	-	3	(3)	-	-
GRANGE VILLAGE					
General legacies	-	10	(10)	-	-
Total restricted funds	593	1,340	(1,297)	(526)	110
UNRESTRICTED FUNDS:					
DESIGNATED FUNDS:					
Building Fund	3,836	582	-	(1,994)	2,424
Ruth Fund	4,570	-	(292)	-	4,278
Camphill Fixed Assets Fund	85,280	-	(1,539)	1,913	85,654
Total designated funds	93,686	582	(1,831)	(81)	92,356
General funds	8,618	21,794	(19,271)	607	11,748
Total unrestricted funds	102,304	22,376	(21,102)	526	104,104
Total funds at 31 March 2018	102,897	23,716	(22,399)	-	104,214

Notes to the financial statement (continued)

26. Movements in funds (continued)

Purposes of restricted funds

Restricted funds relate to grants and donations within the individual centres where there is a restricted element to the donation.

Purposes of designated funds

The Building Fund recognises the funds raised, authorised and committed by the Board for the charity's on-going building programme. The movements in the year represent further funds designated to meet the charity's forthcoming building projects less transfers to the Camphill Fixed Asset Fund.

Social Farm Fund represents fundraised monies available for use in running of the Social Farms and Gardens across the Trust.

The Citizenship Fund represents funds raised to help provide the people we support the development and training opportunities as well as the support they need to be safe, responsible and confident citizens within the wider community.

In the past, Camphill Village Trust co-workers received no remuneration and were therefore not in a position to make provision for their old age or exceptional

needs during their working lives. The charity therefore established the Ruth Fund to implement the charity's policy on helping to provide discretionary financial support, as necessary, towards meeting the needs of co-workers and ex-co-workers who have reached old age and financial need.

The Camphill Fixed Assets Fund represents the value of unrestricted funds that are held in the form of tangible fixed assets held for future use within the charity.

27. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2019 £'000	2018 £'000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	1,513	1,465
Depreciation charges	1,666	1,539
Dividends and interest	(469)	(367)
(Profit)/loss on the disposal of fixed assets	(80)	(108)
Decrease/(increase) in stocks	12	53
Decrease/(increase) in debtors	239	(456)
Increase/(decrease) in creditors	928	(718)
Net cash provided by/(used in) operating activities	3,809	1,408

Financial statements for the year ended 31 March 2019

Notes to the financial statement (continued)

28. Analysis of cash and cash equivalents

	At 1 April 2018 £'000	Cash flows £'000	Other changes £'000	At 31 March 2019 £'000
Cash at bank and in hand	2,395	3,066	-	5,461
Total cash and cash equivalents	2,395	3,066	-	5,461

29. Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2019 £'000	2018 £'000	2019 £'000	2018 £'000
Less than one year	299	231	227	227
One to five years	423	320	456	677
Over five years	2,092	1,916	-	-
	2,814	2,467	683	904

30. Capital commitments

At the balance sheet date, the charity had committed to £2,189k (2018: £1,474k) in respect of capital works:

	2019 £'000	2018 £'000
Contracted	744	194
Authorised but not contracted for	1,445	1,280

31. Company status and members' liability

The charity is a private company limited by guarantee, not having a share capital. The extent of the liability of the members of the company on winding up is limited to a maximum of £1 each. The company is incorporated in the United Kingdom.

Notes to the financial statement (continued)

32. Post balance sheet events

Subsequent to the year end, the charity sold land and property within fixed assets with a combined net book value of £0.47m for proceeds of £1.67m resulting in an overall profit on disposal of £1.2m.

33. Contingent liability

In 2016 HMRC commenced a review of the charity's national minimum wage compliance. The charity had submitted significant information to HMRC including explaining the use of daily average agreements in respect of sleep-ins. HMRC did not provide an outcome to these investigations to Camphill Village Trust before the investigation was paused by HMRC in July 2017 as a result of a national pause on enforcement activity relating to sleep ins.

In 2016 and 2017, Employment Tribunal judgements ruled that a care worker should have been paid full national minimum wage during sleep in shifts. However, in July 2018, the Court of Appeal reversed this decision and found that for shifts where it was intended that workers should be asleep could be remunerated by way of an allowance, with time spent awake attracting additional pay. This view has been challenged by the care worker and will be heard in the Supreme Court in early 2020 with a decision expected in July 2020.

Camphill Village Trust joined the HMRC Social Care Compliance Scheme in December 2017 and submitted a nil return in December 2018 which has been acknowledged by HMRC. As the charity believes that there are no current specific challenges to our best practice it is not possible to quantify any contingent liability in the event any such challenge was to arise.

Reference and administrative details

Company number 00539694

Charity number 232402

Country of incorporation

United Kingdom

Country of registration

England and Wales

Registered office:

The Kingfisher Offices,

9 Saville Street,

Malton, YO17 7LL

Trustees

The charity's members elect all trustees including those appointed by the trustees to fill any interim vacancies, in accordance with the charity's Articles of Association. In such cases, those trustees are required to offer themselves for re-election at the next following AGM. Since the AGM, the trustees have made three such appointments. As indicated below.

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Tim Bishop

Chris Cook (resigned 16 April 2019)

Felicity Chadwick-Histed

Nigel Harley (appointed 16 April 2019, resigned 29 April 2019)

Jean Henderson

Stephen Godwin

Karen Walker

Brian M Walsh OBE

Lindsey Wishart

Jeremy Young

Chief Executive

Huw John

Key management team

Annabel Arkless, Fundraising

Director

Mark Denny, Operations Director

Balbinder Lally, Finance Director

Janine Moorcroft Director of Care and Support (appointed Director 1 April 2019)

Frances Wright, Director of HR & Governance/Company Secretary (resigned 31 July 2019)

Principal bankers

NatWest Bank,

2nd Floor Argyll House,

246 Regent Street,

London, WIB 3PB

Insurance broker

Bluefin,

Stephenson House

7-10 The Grove,

Gravesend,

Kent, DA12 1DU

Investment managers

HSBC – Global Investment

Management

78 St James Street,

London, SW1A 1HL

Sarasin & Partners LLP

Juxon House,

100 St Paul's Churchyard

London, EC4M 8BU

Legal advisors

Anthony Collins LLP

134 Edmund Street,

Birmingham, B3 2ES

Lester Aldridge LLP

Russell House,

Oxford Road,

Bournemouth, BH8 8EX

Grindeys LLP

Glebe Court,

Stoke-on-Trent, ST4 1ET

Corporate partnerships

Community Catalysts CIC

Copthall Bridge House,

Station Bridge

Harrogate, HG1 1SP

Auditor

Sayer Vincent LLP

Chartered Accountant

and Statutory Auditor

Invicta House,

108-114 Golden Lane,

LONDON, EC1Y 0TL

Operational locations

Botton Village – Danby, North Yorkshire, www.camphillvillagetrust.org.uk/locations/botton-village/

Croft Community – Malton, North Yorkshire, www.camphillvillagetrust.org.uk/locations/croft-community/

Delrow Community – Watford, Hertfordshire, www.camphillvillagetrust.org.uk/locations/delrow/

Grange Village – Newnham, Gloucestershire, www.camphillvillagetrust.org.uk/locations/grange-village/

Larchfield Community – Middlesbrough, Teesside, www.camphillvillagetrust.org.uk/locations/larchfield-community/

Oaklands Park – Newnham, Gloucestershire, www.camphillvillagetrust.org.uk/locations/oaklands-park/

St Albans Community – St Albans, Hertfordshire, www.camphillvillagetrust.org.uk/locations/st-albans/

Shared Lives West Midlands – Dudley, West Midlands,

www.camphillvillagetrust.org.uk/locations/shared-lives-west-midlands/

Stourbridge – Stourbridge, West Midlands, www.camphillvillagetrust.org.uk/locations/stourbridge/

Taurus Crafts – Lydney, Gloucestershire, www.camphillvillagetrust.org.uk/locations/taurus-crafts/

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