

Registered charity number 10736665

The Woodcraft Folk

Financial Statements

for the year ended 31st December 2008

The Woodcraft Folk
Report of the General Council
for the year ended 31st December 2008

The Woodcraft Folk General Council presents their report and the audited financial statements for the year ended 31st December 2008.

Reference and Administrative Information

Charity name	The Woodcraft Folk
Charity Registration Number	1073665
Principal Office	Unit 9/10, 83 Crampton Street, London, SE17 3BF (from July 2008) 13 Ritherdon Road, London SW17 8QE (until July 2008)

General Council

Ron Brown	Jess Cawley
Pat Cross – resigned 21/06/08	Karl Darrell – appointed 21/06/08
Elle Dodd	Claire Dooher Welsh rep app 23/03/08, res 22/11/08
Misha Franklin	Phin Harper – appointed 21/06/08
Liam Hardy – appointed 11/10/08	Kit Jones – appointed 21/06/08
Naomi Koppel	Richard Lace chair until 05/07/08
Ben Laws	Laura MacDonald – resigned 21/06/08
Magico Martinez Fernandez	Miriam Mallalieu
Sam McGeever – resigned 21/06/08	Louise Medus
Alison Newton Treasurer – res 05/02/09	Simon Phillips
Danny Rowe Chair from 05/07/08	Tom Searle
Evan Sedgwick-Jell – resigned 21/06/08	David Smith – resigned 21/06/08
Kali Stewart – Welsh rep, res 21/06/08	Caroline Tendler (co-op rep)
Nemos Thorpe – Welsh rep app 11/10/08	Zoe Waterman – resigned 21/06/08
Martyn Wells	Madeline Williams – resigned 21/06/08
Ruth Yates – resigned 21/06/08	

General secretary

Kirsty Palmer

Auditors

Slade & Cooper Limited, 6 Mount Street, Manchester, M2 5NS

Bankers

The Cooperative Bank plc, 84/86 West Street, Sheffield, S1 3SX

Solicitors

Davies Gore Lomax, 63 Great George Street, Leeds, LS1 3BB

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Structure, governance and management

Governing document

The Woodcraft Folk is a registered charity established and principally governed by a Constitution, amended in April 1995 and last revised in June 2008.

Recruitment and appointment of trustees

The trustee board is known as General Council (GC) and comprises 20 elected members each serving a 2 year term, plus a treasurer selected by open recruitment and interview and appointed to serve for 5 years. The elected members comprise:-

- 10 members, 5 elected each year by conference ballot from the adult membership;
- 1 member, elected in Scotland from the membership there;
- 1 member, elected in Wales from the membership there;
- 4 Members aged 18 to 24 inclusive, 2 elected each year by conference ballot;
- 2 District Fellowship (DF) members elected at DF Althing (their own conference)
- 2 members appointed by the DF Committee from its membership

DF members are aged 16 to 20 inclusive.

The constitution requires a seat to be reserved for an observer representing the educational activity of the co-operative movement. This seat is currently held by Caroline Tendler of the Co-operative Group's South West Region.

Induction and training of trustees

New trustees are given an Induction Pack and paired up with an experienced Council member. The auditor runs an annual session during a Council meeting to provide guidance and support on trustees' governance and oversight duties. All trustees are members of one of five working groups focussed on the strategic Ambitions of Woodcraft Folk as designed at Annual Gathering 2008.

General Council have an agreed 'contract' for the conduct of meetings and a code of conduct governing their wider behaviour towards each other, the movement and paid staff. These documents and practices are reviewed by each new Council immediately following elections at Annual Gathering.

In October 2008, General Council members undertook a Board Skills Audit with the assistance of the Co-operative College. The feedback from this self-assessment exercise has informed a new programme of ongoing development for trustees, covering their legal responsibilities and roles within General Council, as well as broader topics having to do with the movement.

Organisational structure

Woodcraft Folk is a democratically structured membership organisation which operates as part of the voluntary and community sector. Local groups, comprising a pool of volunteers, meet regularly to provide a range of activities for children and young people. Where two or more groups exist in a locality they constitute a district association. Each group and district is entitled to send a delegate to the annual conference and AGM. It is this body of delegates who elect the General Council.

There are also conferences held and committees operating in Scotland, Wales and the English regions with varying functions and status. The two nations relate directly with their own governments and send a representative each to General Council. The regions in England have no direct representation on General Council.

The young adult section of the Woodcraft Folk, called DFs, include 16 to 20 year olds organising their own affairs through district, regional and UK wide bodies including a DF Committee and their own annual conference, Althing. They elect four delegates to General Council.

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Report of the General Council
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The eight residential centres and camp-sites and any current projects are the responsibility of management committees typically drawn from local districts or the nations/regions in which they are based together with General Council representation. These local committees are ultimately responsible to General Council who have the final responsibility for the oversight and good management of those projects.

Risk management

General Council is actively involved in reviewing threats to the organisation. It does so through training workshops at Council meetings and a collegiate approach to identifying risks. In 2008 General Council instructed the General Secretary to draw up and maintain a Business Continuity Plan highlighting risks to the organisation, actions to be taken to mitigate those risks and actions to be taken in the immediate aftermath of the risk becoming reality. This plan covers business interruptions owing to financial problems, loss of staff, damage to property and reputation issues. It is not a comprehensive action guide but is designed as a quick reference in the immediate aftermath of a problem. General Council reviews this document at its quarterly meetings.

In 2008 the biggest risk to the organisation came from the relocation to a new office and the sale of the existing property at Ritherdon Road. The delayed sale of the property caused the organisation to use its overdraft facility and draw temporarily on its reserves. It is anticipated that the sale of the property in early 2009 will restore reserves to previous levels. The overall process was budgeted cautiously and well within the market valuation of the property as at the end of 2007. Despite the property losing approximately 20% of its market value in the intervening time, this cautious budgeting means that there is no long-term risk to the organisation.

An arrangement has been made with Woodcraft Folk's bankers to overdraw against cash held in branch accounts should the organisation need to spend beyond its centrally held cash. The limit for this withdrawal currently stands at £70,000. All financial actions within Woodcraft Folk are subject to its comprehensive financial procedures. Operational management of agreed budgets is delegated to staff members but General Council retains control over any variances to budgets throughout the year via its Finance and General Purposes Committee.

All volunteer members are asked to complete Standard CRB Disclosures through the Woodcraft Folk, and these Disclosures are renewed every three years. Staff members complete Enhanced Disclosures. All members are also thoroughly trained in good practice relating to safeguarding at local level, as well as having access to guidance on health and safety and drug, alcohol and tobacco education. Policies in all these areas were renewed and updated in 2008 in the light of current legislation and good practice.

Related Parties

The Woodcraft Folk led a consortium including De Montfort University and the Centre for Alternative Technology in the delivery of the C-Change project which concluded in February 2008. We also have a service level agreement with the Welsh Youth Forum on Sustainable Development whereby we provide staffing support at an agreed level in return for positive engagement with Gwerin y Coed.

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Report of the General Council
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Objectives and activities

Objects

The objects as stated in the charitable constitution are as follows:- To educate and empower children and young people to be able to participate actively in society, improving their lives and others' through active citizenship. In furtherance of the above but not otherwise the Woodcraft Folk seeks to work as an educational movement for children and young people, to develop their self confidence and activity in society with the aim of building an environmentally sustainable world built on children's and human rights, equality, friendship, peace and cooperation.

Aims

The Woodcraft Folk works to a set of educational aims and principles. These are codified at the head of a secondary governing document entitled "Aims, Principles & Programme" and can be summarised as follows:-

Education for Social Change

We seek to develop in our members a critical awareness of the world by developing the knowledge, attitudes, values and skills necessary for them to secure equal participation in the democratic process enabling them to bring about the changes that they feel are necessary to create a more equal and caring world.

The Woodcraft Folk believes that equal opportunities should extend to all aspects of activity and participation in the organisation and it combats all forms of oppression or discrimination in our movement. Woodcraft Folk members are educated so that they may take these issues into the wider community.

A Co-operative and Sharing Attitude to Life

The Woodcraft Folk approaches its work through the principles of co-operation which it achieves by providing an educational programme which ensures that our members practice co-operation through all the activities in which they participate.

The Rights of the Child

The Woodcraft Folk respects and defends the individual rights of children and young people and encourages them to participate responsibly and democratically in all aspects of Woodcraft Folk activity.

A Sustainable World

The Woodcraft Folk encourages an understanding that the needs of everyone on the planet now and in the future can be met without destroying the physical environment. The Woodcraft Folk aims to educate its members about issues of environmental and social sustainability and how this relates to their own lifestyles and other people's actions.

A World at Peace

The Woodcraft Folk believes that all should enjoy the right to freedom from the immorality of war and want and, to this end, it is dedicated to the cause of peace. The Woodcraft Folk associates itself with the movement for world disarmament and for the transfer of resources directed to the destruction of life into channels which will be used for the fulfilment of humanity's needs.

Political Activity

The Woodcraft Folk is concerned with providing education and is therefore precluded from being involved in the activities and policy making of political parties. It expects its members to abide by the Constitution and to participate actively in a movement that is dedicated to all people for all time.

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Report of the General Council
for the year ended 31 December 2008

Objectives

The broad objectives of Woodcraft Folk are covered in the Aims, Principles and Programme document, and elaborated on in the strategic plan. In the widest sense they are

Growth – Woodcraft Folk aims to make its opportunities available to every child in Britain who wishes to take part.

Diversity – Woodcraft Folk aims to have every group reflect its local community and to have groups in as wide a range of communities as possible.

Partnerships – Woodcraft Folk aims to work with and alongside like-minded organisations

Finance – Woodcraft Folk aims for all its branches to be self-financing and for the national organisation to have the money it needs

Training – Woodcraft Folk provides adequate training for all its volunteer leaders ensuring they have the skills to deliver activities for children and young people

Quality – Woodcraft Folk is committed to ensuring the highest quality experience for all its members of all ages

Strategies

At the AGM in 2008, almost a year's worth of consultation and conversation with the membership resulted in the production of "The Big Plan"; the Woodcraft Folk's latest five year long strategy. This plan is formed of five high level Ambitions

- We are open and accessible to all
- We are better known and understood
- We develop and use new and exciting approaches to learning
- We empower children and young people to influence the movement and society
- We prioritise Camping and Outdoor Adventures

These Ambitions are supported by four operational Ambitions

- We have enough money to do what we want
- We communicate effectively with one another
- We co-operate with like-minded organisations
- We provide appropriate training and support for all our volunteers

General Council has formed itself into five working groups in support of the top five Ambitions and has delegated responsibility for the supporting Ambitions to staff members. General Council receives reports on progress towards the Ambitions at each of its meetings, approving future plans and budgets at the same time. Each Branch of Woodcraft Folk, including Centres, Regions, Projects and Nations, has drawn up its own five year plan based on these Ambitions. General Council has also agreed that it will not seek funding for any work that falls outside these Ambitions.

A bigger principal officer team, consisting of three people, one of whom has an explicit remit to focus on membership has allowed the team to make progress in the areas of Quality Assurance and Continuous development with the introduction of 'Follow the Trail' as well as with broader strategic development including a greater ability to pursue funding to enable development work.

Use of volunteers

It is estimated that there are over 2700 volunteers regularly active in the organisation, contributing work valued at hundreds of thousands of pounds per annum. This work ranges from delivery of week-to-week activities for children and young people to the management of large scale projects and staff to the active involvement of General Council in the running of the organisation. Staff members contribute to debates and discussions at all levels but the ultimate decision-making power rests in the hands of volunteers.

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Grant making policy

At present the Woodcraft Folk does not make grants. Insofar as it acts as a channel for disbursing grants from sponsors such as the co-operative movement it does so in an equitable manner based on the number of registered groups in a district, area or region. Through improvements in monitoring it provides an added safeguard that those funds are used as directed by the donor.

Achievements and performance

Achievements

During 2008 the Woodcraft Folk achieved much in respect of the activities undertaken to meet the aims and objectives listed above:

- **C-Change –**
 - The DEFRA-funded C-Change project was successfully completed and then recognised at the National Energy Efficiency Awards in three categories. The awards panel particularly commended the project on its use of peer education and engagement. The project successfully raised awareness of the challenge of Climate Change in the minds of thousands of young people aged 14-21

- **Co-operative links –**
 - The Woodcraft Folk continued to receive significant financial and organisational support from the Co-operative Group. This year, in addition to the core funding provided by the Co-operative Group, Woodcraft Folk also secured funding from the Co-operative Action Fund to open up its democratic structures to people who might never have participated before.
 - Woodcraft Folk groups choose to use co-operatives for a variety of services from food for camps and large events to trainers for groups, districts and national events.

- **Powerpod Project –**
 - Edinburgh District's Powerpod trailer continues to be a familiar sight at events and schools all over Scotland teaching children and young people about renewable energy and climate change through fun interactive activities. The work on peer mentoring and education has proved popular with more and more schools signing up for sessions. An increase in funding allowed the hours of the part time staff member to be increased in order to better meet this demand.
 - The trailer also broadened its reach at the T in the Park festival with young peer educators helping festival attendees understand how they can help to hold back the tide of climate change.

- **Training –**
 - A new training programmes for young youth leaders was designed in Scotland with the help of funding from the YouthLink Voluntary Organisations Support Fund. This training focuses on the transition from being a young member to helping to run a group and is designed to increase retention of young people as they leave Venturers and DFs.
 - Learn to Play the Woodcraft Way and Introducing Woodcraft were also refreshed in 2008, meaning they now offer a more realistic image of Woodcraft Folk and the way it works. A strategic decision was also taken not to renew Skills Active accreditation in order to allow more flexibility in delivery of these training courses.

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- **Quality Assurance –**
 - The continuous development programme ‘Follow the Trail’ has now been launched across the organisation allowing Elfin and Pioneers to evaluate their experience and help their leaders to work to deliver a better Woodcraft experience.
 - General Council also took its first steps along the route of coherent Board Development with a self-assessment exercise facilitated by the Co-operative College in October 2008. The results of this exercise have helped to inform the introduction of short developmental sessions at all General Council meetings with the aim of ensuring that all GC members have the skills required to fulfil their role effectively.

- **Gwerin y Coed (the Woodcraft Folk in Wales) –**
 - Gwerin y Coed continues to go from strength to strength and to build on its continuing links with the Welsh Youth Forum for Sustainable Development. With a great deal of overlap in the young people in the two organisations this partnership offers a great deal for future work.

- **Scotland –**
 - A successful application to the YouthLink Voluntary Organisations Support Fund allowed Scotland to develop an elfin activities resource booklet and a CD resource on youth work training. These resources were launched at Annual Gathering in June. Other parts of the project included a first aid course, shadowing and training courses for staff, and purchasing and insuring new IT equipment and roller banners.
 - Organising children’s activities at this year’s “Fairtrade Experience” in Glasgow, having a stall at Scottish Co-op’s AGM, the Powerpod at Big in Falkirk, a stall at the Robert Owen 150th Commemorative Anniversary Fun day event in New Lanark and at SCVO’s ‘The Gathering’ event.
 - Successful cross-border registration with the Office of the Scottish Charity Regulator means that the organisation in Scotland is fully compliant with the law and able to operate freely.

- **Thriving Centres –**
 - Cudham Environmental Activities Centre welcomed a new manager in May 2008 and saw bookings soar for 2008 and 2009 as a result.
 - Lockerbrook Activities Centre in Derbyshire continued to provide adventurous activities for young people in the Peak District. Work continued apace on the plans for a new building due to commence in 2009. A fruitful relationship with the Peak District National Parks Authority also brought forth an invitation to apply for funding for work on renewable energies and education at the centre.
 - Height Gate took great strides in its work on sustainability, planting over 1000 trees to use as coppice woodland for its wood-burning stove and working hard on a grant application for a wind turbine to provide its electricity.
 - Hamsterley Forest Centre continued to thrive using a volunteer only model and offering only the facilities that that can support. With this sustainable approach they made a good start to repaying the amount owed to the central office for the salary of the previous staff member.

- **Outdoor activities –**
 - A highly successful Venturer Camp gave over 700 young people the chance to challenge apathy in the Derbyshire countryside. Organised and run by DFs, the camp was an excellent example of youth empowerment in action.

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- **International Work –**
 - In late 2008, General Council appointed its first ever volunteer International Secretary to coordinate international work in Woodcraft Folk. This has revitalised the international committee already.
 - Members of Woodcraft Folk took an active part in IFM-SEI's All Together Now inclusion project, making study visits to Austria and the Czech Republic, as well as hosting a delegation in Great Britain. This project will eventually produce a resource which will help all European IFM organisations work towards being more inclusive.

- **Growth and Development**
 - In 2008 Woodcraft Folk was successful in securing two large grants to work towards its future growth. Both sets of funding begin in April 2009. £1.25 million from The Big Lottery Fund will assist young people in Training, Representation, Engagement and Equality over five years, and just over £160,000 from the DCSF will breathe new life into the regional structure of Woodcraft Folk.

Performance

2008 was a difficult year in many respects. The downturn in the economy seriously impacted the office relocation, meaning that much of the cost of moving into and fitting out a new office had to be borne from existing reserves rather than paid for from the immediate sale of the previous property. Sale of this property is expected in early 2009, allowing reserves to be topped up and a normal working bank balance to be maintained.

On the plus side, the expansion of the staff team with the employment of a Membership Development Manager from January 2008 without doubt helped to secure the financial future of the organisation and the increased capacity in the team meant more direct support was available to branches of Woodcraft Folk for the first time in many years.

Financial review

The General Council confirm that the financial statements comply with current statutory requirements, the requirements of the charity's constitution, the requirements of the Statement of Recommended Practice (revised 2005), Accounting and Reporting by Charities.

Reserves policy

The Woodcraft Folk holds sufficient cash reserves to continue to operate the central operation for six months in the event of a loss of funding and/or winding down of the organisation, but the main reserves are held in the form of property, specifically the Head Office building at 83 Crampton Street and the activity centres across the UK. During 2008, Woodcraft Folk nationally dipped into its reserves to fund the relocation to and fit out of this new office, leaving central reserves at a lower than preferable level. The sale of the previous head office building, which was completed on 8 April 2009 will, however, build these cash reserves back up to their previous level.

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Principal funding sources

There are four key strands to the revenue received by the Woodcraft Folk. A significant proportion of income derives from the membership in the form of annual subscriptions, group fees, payments for camps and other events and purchases from the Folk Supply department. Some of this also attracts the bonus of Gift Aid.

A second major source of revenue derives from the co-operative movement. The Woodcraft Folk has, since its foundation, been supported by different co-op societies on account of its adherence to co-op principles and practice and its role in introducing these to children and young people through the educational work undertaken. Funding from the co-operative movement includes national, regional and local grants, some of it linked to delivering co-operative education work in partnership with co-op societies. The Woodcraft Folk acknowledges with thanks the continued financial support received from the Co-operative Group and other co-operative societies.

The third key funding stream comprises money from government sources and associated funders such as the Big Lottery Fund. The core Head Office function received a grant from the DCSF to support its work on quality assurance and standards the Big Lottery Fund and Children in Need continue to be significant supporters of both Play Out projects

Some project work and, where allowable, an element of core funding, is supported by grants from other charitable funds and foundations and Awards for All provides a number of small grants to groups for their equipment and local activities.

Gwerin y Coed (The Woodcraft Folk in Wales) receives funding from the Welsh Assembly's National Voluntary Youth Organisations scheme, the Carnegie Trust, and the Co-operative Group. In Scotland, financial support is provided from the Scottish Executive Education Department and Scottish Co-op.

Funds in deficit

There are currently no Woodcraft Folk funds in deficit.

Plans for future periods

2009 and beyond promises to be the beginning of the delivery of many ambitions created in the previous two years of transition. The Ambitions and Aims of the Big Plan, with their focus on grassroots delivery in small ways give a real focus to the organisation, which can only assist in its development. Alongside this, a brand review to be completed in mid-2009 will aid Woodcraft Folk in making its message, values and actions understood across the UK.

Work on two large projects will also help shape the way forward for Woodcraft Folk, as well as expanding the central staff team by another three full time members. This increased capacity will shift the focus back on to delivery for our members and away from crisis management as has been the case in the last few years.

Planned pilots of reforms to the democratic structure of the organisation also promise to make systems and processes more inclusive and fit for purpose in the 21st century. Accompanied by consultation on a new charitable structure for Woodcraft Folk, the next two year period promises to be one of fundamental reform in a way not seen for several decades.

The Woodcraft Folk
Report of the General Council
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Statement of General Council responsibilities

Charity law requires the General Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing the accounts the committee are required to:

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

The General Council is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable it to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the General Council, who are trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

Auditors

Slade & Cooper Limited were re-appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the General Council and signed on its behalf by:

..... Danny Rowe (Chair)

..... Date

Independent Auditor's Report
To the General Council of The Woodcraft Folk
for the year ended 31 December 2008

We have audited the financial statements of The Woodcraft Folk for the year ended 31 December 2008, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the charity's General Council as a body, in accordance with the Charities Act 1993. Our audit work has been undertaken so that we might state to the charity's General Council those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's General Council as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described in the Statement of General Council Responsibilities the charity's General Council are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the General Council's Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding General Council remuneration and other transactions with the charity is not disclosed.

We read the report of the General Council and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the General Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Independent Auditor's Report
To the General Council of The Woodcraft Folk
for the year ended 31 December 2008

Opinion

In our opinion the financial statements:

- Give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 December 2008 and of its incoming resources and application of resources for the year then ended; and
- Have been properly prepared in accordance with the Charities Act 1993.

Slade & Cooper Limited
Registered Auditors
6 Mount Street
Manchester
M2 5NS

The Woodcraft Folk
Statement of Financial Activities
for the year ended 31 December 2008

	Note	Unrestricted funds £	Restricted funds £	2008 £	2007 £
Incoming resources					
<i>Incoming resources from generated funds</i>	2				
Voluntary income		15,176	-	15,176	31,281
Folk supply		17,755	-	17,755	20,828
Fundraising		2,254	-	2,254	1,098
Investment income		15,941	-	15,941	15,291
<i>Incoming resources from charitable activities</i>	3				
Education & development		213,869	73,503	287,372	239,923
Projects		6,246	117,109	123,355	233,085
Regions and groups		41,388	303,792	345,180	427,282
Outdoor activity centres		188,477	950	189,427	251,265
Camps		70,162	-	70,162	-
Total incoming resources		571,268	495,354	1,066,622	1,220,053
Resources expended					
Cost of generating funds	4	14,959	-	14,959	33,997
<i>Charitable activities</i>					
Education & development		239,100	59,799	298,899	245,073
Projects		57,020	146,613	203,633	235,011
Regions and groups		57,943	281,350	339,293	382,226
Outdoor activity centres		221,006	8,374	229,380	201,064
Camps		59,396	-	59,396	-
Governance costs		35,377	-	35,377	33,445
Total resources expended		684,801	496,136	1,180,937	1,130,816
Net incoming/(outgoing) resources for the year	6	(113,533)	(782)	(114,315)	89,237
Transfer between funds		14,142	(14,142)	-	-
Net movement in funds	9	(99,391)	(14,924)	(114,315)	89,237
Funds at 31 December 2007		852,299	600,497	1,452,796	1,363,559
Funds at 31 December 2008		£ 752,908	£ 585,573	£ 1,338,481	£ 1,452,796

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The Woodcraft Folk
Balance Sheet
as at 31 December 2008

	Note	2008		2007	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,602,450		888,900
Current assets					
Stock		24,307		26,995	
Debtors	11	102,020		91,923	
Cash investments	12	152,242		218,833	
Cash at bank and in hand		209,354		281,160	
		<hr/>		<hr/>	
			487,923		618,911
Creditors: amounts falling due in less than one year	13	(751,892)		(55,015)	
		<hr/>		<hr/>	
Net current assets			(263,969)		563,896
			<hr/>		<hr/>
Total assets less current liabilities			£ 1,338,481		£ 1,452,796
			<hr/> <hr/>		<hr/> <hr/>
Reserves					
Unrestricted funds					
Revaluation fund		267,750		267,750	
Designated funds	15	104,954		66,125	
General funds		380,204		518,424	
		<hr/>		<hr/>	
Subtotal			752,908		852,299
Restricted funds	14		585,573		600,497
			<hr/>		<hr/>
			£ 1,338,481		£ 1,452,796
			<hr/> <hr/>		<hr/> <hr/>

Approved by the General Council, and signed on their behalf by:

signed

name

signed

name

Date

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the year, and in the preceding year.

a Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Charities Act 1993 and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005), and the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements have been prepared to include the central office, Regional forums, outdoor activity centres at Cudham, Lockerbrook, Hamsterley Forest, Height Gate and Woodcraft Park Farm Lurgashall, District Fellows, Inter/National Camps, Folk Supply, ADC and special projects carried out by Districts and local groups. The financial statements exclude general activities carried out by the Districts and local groups as these are not deemed to be branches of the charity.

b Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of property at market value.
- Designated funds are unrestricted funds earmarked by the General Council for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Grants are received by the national charity for disbursement to local groups and projects within the Woodcraft Folk. These are paid over to regional or local groups for education and development work.

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008

d Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates:

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.
- Costs have been allocated to projects on a basis consistent with the use of resources, eg staff costs by the time spent and other costs by their usage.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f Tangible fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	Annual rate
Property	1%
Fixtures & fittings	10%
Equipment	25%
Motor Vehicle	25%

The Freehold Property at Ritherdon Road is included at valuation, it was valued in 1998 by Geraldine Wyllie FNEAA of Heaver Estate Agents. The new property at Cudham and the properties at Lockerbrook and Height Gate are valued at cost.

g Stock

Stocks of purchased goods for resale (Folk Supply and Activity Centre shops) are valued at the lower of cost and net realisable value.

h Pensions

The charity contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

i Cash flow statement

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from preparing a Cash Flow Statement on the grounds that it is a small entity.

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

2 Incoming resources from generated funds

	Unrestricted £	Restricted £	Total 2008 £	<i>Total 2007</i> £
Voluntary income				
Donations	15,176	-	15,176	31,281
	15,176	-	15,176	31,281
Folk Supply	17,755	-	17,755	20,828
Fundraising	2,254	-	2,254	1,098
Investment income				
Bank interest	15,941	-	15,941	15,291
Total incoming resources from generated funds	£ 48,872	£ -	£ 51,126	£ 68,498

3 Incoming resources from charitable activities

	Unrestricted £	Restricted £	Total 2008 £	<i>Total 2007</i> £
Education & development				
Grants				
Co-operative Group	30,000	-	30,000	30,000
DfES/CYPF	-	59,100	59,100	64,650
St Pancras	50,000	-	50,000	-
Co-op Fund	-	14,403	14,403	-
Other	-	-	-	9,341
Memberships				
Registration fees	30,812	-	30,812	35,080
Adult memberships	47,410	-	47,410	45,657
Tax recovered	5,901	-	5,901	8,962
Other				
District Fellows	30,432	-	30,432	21,785
Annual Gathering	9,583	-	9,583	6,213
Central office	9,731	-	9,731	18,235
	213,869	73,503	287,372	239,923

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

3 Incoming resources from charitable activities cont.

	Unrestricted £	Restricted £	Total 2008 £	Total 2007 £
Projects				
Children's Fund Lambeth (Playout Lambeth)	-	18,115	18,115	14,650
Local Network Fund (Playout Lambeth)	-	-	-	7,000
Walcot Educational Foundation (Playout Lambeth)	-	1,148	1,148	-
Other (Playout Lambeth)	-	47	47	737
DEFRA (C-Change)	-	22,478	22,478	164,061
PEET (C-Change)	6,000	-	6,000	5,000
Other (C-Change)	246	-	246	667
Big Lottery Fund (Powerpod)	-	59,366	59,366	-
Ernest Cook Trust (Powerpod)	-	7,000	7,000	-
Big Lottery Fund (Tree)	-	8,390	8,390	-
Other	-	-	-	40,970
Terence Higgins Trust (Mest Up)	-	565	565	-
	<hr/>	<hr/>	<hr/>	<hr/>
	6,246	117,109	123,355	233,085
Regions and groups				
Co-operative Group	-	70,370	70,370	70,171
Grants to Regions	-	94,127	94,127	91,035
Grants to Groups	-	139,295	139,295	217,922
Other income	41,388	-	41,388	48,154
	<hr/>	<hr/>	<hr/>	<hr/>
	41,388	303,792	345,180	427,282
Outdoor activity centres				
S.Yorkshire Outdoor Pursuits Trust (Lockerbrook)	-	-	-	70,000
Co-op (Hamsterley)	-	-	-	1,500
Youth Capital Fund (Hamsterley)	-	-	-	4,000
Hebden Royd Town Council (Heightgate)	-	950	950	-
Fees	188,477	-	188,477	175,765
	<hr/>	<hr/>	<hr/>	<hr/>
	188,477	950	189,427	251,265
Camps				
Venturer camp	70,162	-	70,162	-
	<hr/>	<hr/>	<hr/>	<hr/>
	70,162	-	70,162	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources from charitable activities	<u>£ 520,142</u>	<u>£ 495,354</u>	<u>£ 1,015,496</u>	<u>£ 1,151,555</u>

The Woodcraft Folk

Notes to the accounts

for the year ended 31 December 2008 (continued)

4 Resources expended

	Staff costs £	Admin & support £	Premises £	Depreciation £	Grants payable £	Other £	Total 2008 £	Total 2007 £
Cost of generating funds								
Folk Supply	5,000	1,768	-	-	-	5,884	12,652	33,347
Fundraising	-	433	-	-	-	1,874	2,307	650
	<u>5,000</u>	<u>2,201</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,758</u>	<u>14,959</u>	<u>33,997</u>
Charitable activities								
Education & development								
General	121,293	55,391	85,171	12,986	-	-	274,841	231,662
District fellows	-	24,058	-	-	-	-	24,058	13,411
	<u>121,293</u>	<u>79,449</u>	<u>85,171</u>	<u>12,986</u>	<u>-</u>	<u>-</u>	<u>298,899</u>	<u>245,073</u>
Projects								
Playout Lambeth	17,728	6,263	-	512	-	-	24,503	31,438
Powerpod	18,031	29,420	-	-	-	-	47,451	-
Other	2,593	-	-	-	-	(281)	2,312	46,226
CYPF	41,952	2,707	-	-	-	5,147	49,806	-
C-Change	21,998	-	-	1,479	-	56,084	79,561	157,347
	<u>102,302</u>	<u>38,390</u>	<u>-</u>	<u>1,991</u>	<u>-</u>	<u>60,950</u>	<u>203,633</u>	<u>235,011</u>
Regions and groups								
Regions	78,639	19,576	-	-	-	80,475	178,690	134,988
Grants to groups	-	-	-	-	160,603	-	160,603	247,238
	<u>78,639</u>	<u>19,576</u>	<u>-</u>	<u>-</u>	<u>160,603</u>	<u>80,475</u>	<u>339,293</u>	<u>382,226</u>
Outdoor activity centres								
Outdoor activity centres	109,519	100,676	-	19,185	-	-	229,380	201,064
Camps								
Venturer Camp	-	-	-	-	-	59,396	59,396	-
Governance costs	-	35,377	-	-	-	-	35,377	33,445
	<u>£ 416,753</u>	<u>£ 275,669</u>	<u>£ 85,171</u>	<u>£ 34,162</u>	<u>£ 160,603</u>	<u>£ 208,579</u>	<u>£ 1,180,937</u>	<u>£ 1,130,816</u>
<i>Total 2007</i>	<u><u>£ 439,139</u></u>	<u><u>£ 368,644</u></u>	<u><u>£ 24,194</u></u>	<u><u>£ 25,809</u></u>	<u><u>£ 247,238</u></u>	<u><u>£ 25,792</u></u>	<u><u>£ 1,130,816</u></u>	

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

5 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

6 Net incoming/(outgoing) resources for the year

This is stated after charging:

	2008	2007
	£	£
Auditor's remuneration	23,030	17,408
Depreciation	34,412	24,330
<hr style="border-top: 3px double #000;"/>		
Auditor's remuneration comprised:		
Audit	8,350	7,285
Accountancy	10,890	7,720
Consultancy and training	1,880	-
Payroll	1,910	2,403
<hr style="border-top: 1px solid #000;"/>		
	£ 23,030	£ 17,408
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7 Staff costs

Staff costs during the year were as follows:

	2008	2007
	£	£
Wages and salaries	346,907	384,436
Social security costs	30,399	33,234
Pension costs	3,657	4,816
<hr style="border-top: 1px solid #000;"/>		
	£ 380,963	£ 422,486
<hr style="border-top: 3px double #000;"/>		

The payroll operated by the charity includes staff employed at branches not included in the financial statements (Darsham, Southwest, Liss, Dundee & Fife).

At 31st December 2008, pension payments were outstanding of £582 (2007:£697).

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

Central office	5.30	4.45
Regional offices and development	4.40	5.30
Outdoor activity centres	3.30	6.10
Folk Supply	0.20	0.20
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Total	13.20	16.05
<hr style="border-top: 3px double #000;"/>		

No employees received emoluments of more than £60,000 per annum.

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

8 General Council members' remuneration and expenses, and related party transactions

30 members of the General Council received travel and subsistence expenses during the year of £4,373 (2007: £3,800).

4 members of the General Council are District Fellows which is a section of the Woodcraft Folk. These four people were reimbursed expenses of £650 in connection with activities with the District Fellows.

No member of the General Council or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or was paid any remuneration (31 December 2007: nil).

Members of the General Council are members of The Woodcraft Folk and in the year paid £375 in membership fees.

9 Analysis of net movement in funds

The charity has made material net acquisitions of fixed assets during the year:

	£
Net movements in funds	(114,315)
Resources used for net acquisitions of fixed assets for charity use	713,550
	£ (827,865)

Net movement in funds available for future activities.

10 Fixed assets: tangible assets

	Freehold land & buildings £	Leasehold land & buildings £	Fixtures & fittings £	Equipment & vehicles £	Total £
Cost					
At 1 January 2008	882,952	-	126,320	91,548	1,100,820
Additions	-	706,825	36,079	4,808	747,712
Disposals	-		(7,836)	(33,605)	(41,441)
	£882,952	£ 706,825	£ 154,563	£ 62,751	£ 1,807,091
Depreciation					
At 1 January 2008	71,413	-	57,636	82,871	211,920
Charge for the year	6,839	7,068	13,931	6,324	34,162
Disposals	-		(7,836)	(33,605)	(41,441)
	£ 78,252	£ 7,068	£ 63,731	£ 55,590	£ 204,641
Net book value					
At 31 December 2008	£804,700	£ 699,757	£ 90,832	£ 7,161	£ 1,602,450
<i>At 31 December 2007</i>	£ 811,539	£ 68,684	£ 68,684	£ 8,677	£ 888,900

The property at 13 Ritherdon Road is included at valuation. It was valued in 1998 by Geraldine Wyllie FNAEA of Heaver Estate Agents at £295,000 (comprising £95,000 land and £200,000 buildings). The sale of this building was completed on 8 April 2009 for £790,000. The properties at Cudham Activities Centre, Lockerbrook Outdoor Activities Centre, Height Gate Camping Barn and Outdoor Activities Centre, Woodcraft Park Farm Lurgashall and Scarletts campsite are valued at cost. The leasehold land & buildings comprises the new property on Crampton Street purchased during the year, the lease is for 125 years.

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

11 Debtors	2008	2007
	£	£
Debtors	93,876	88,710
Prepayments	8,144	3,213
	<hr/>	<hr/>
	£ 102,020	£ 91,923
	<hr/> <hr/>	<hr/> <hr/>

12 Cash Investments	2008	2007
	£	£
Central office (COIF)	30,000	75,000
Cudham (COIF)	5,600	13,600
Lockerbrook (COIF, Co-op, Natwest)	116,642	130,233
	<hr/>	<hr/>
	£ 152,242	£ 218,833
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors: amounts falling due in less than one year	2008	2007
	£	£
Bank overdraft	37,640	-
Bank loan	650,000	-
Creditors	15,428	31,607
Accruals	48,824	23,408
	<hr/>	<hr/>
	£ 751,892	£ 55,015
	<hr/> <hr/>	<hr/> <hr/>

The bank loan is secured on the property at Crampton Street, the bank overdraft is secured on the property at Ritherdon Road

14 Restricted funds	<i>As at 1</i>	Incoming	Outgoing	Transfers	As at 31
	<i>January</i>	resources	resources		December
	<i>2008</i>				<i>2008</i>
	£	£	£	£	£
Education & development					
CYPF	2,921	59,100	(50,595)	-	11,426
Co-op Fund	-	14,403	(9,204)	-	5,199
Central Office Appeals	7,350	-	-	(7,350)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,271	73,503	(59,799)	(7,350)	16,625

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

14 Restricted funds cont.

	<i>As at 1 January 2008</i>	Incoming resources	Outgoing resources	Transfers	As at 31 December 2008
	£	£	£	£	£
Projects					
Playout Lambeth	-	19,310	(19,310)	-	-
Playout Birkenhead	2,406	-	(2,406)	-	-
Powerpod	-	66,366	(47,451)	-	18,915
Archive Project	4,190	-	-	-	4,190
C-Change project	47,220	22,478	(69,698)	-	-
Tree	-	8,390	(7,744)	-	646
Mest Up	-	565	(4)	-	561
	<u>53,816</u>	<u>117,109</u>	<u>(146,613)</u>	<u>-</u>	<u>24,312</u>
Regions and groups					
Grants to Groups	6,601	180,051	(170,603)	-	16,049
Regions	43,642	123,741	(110,747)	129	56,765
	<u>50,243</u>	<u>303,792</u>	<u>(281,350)</u>	<u>129</u>	<u>72,814</u>
Outdoor activity centres					
Cudham Appeal	1,295	-	(42)	-	1,253
Lockerbrook	72,084	-	(2,764)	(1,670)	67,650
Heightgate	2,002	950	(950)	-	2,002
Hamsterley	5,923	-	(797)	(4,703)	423
	<u>81,304</u>	<u>950</u>	<u>(4,553)</u>	<u>(6,373)</u>	<u>71,328</u>
Fixed asset funds					
Cudham	74,472	-	(845)	-	73,627
Lockerbrook	150,784	-	(978)	(433)	149,373
Heightgate	179,492	-	(1,998)	-	177,494
Access to Work	115	-	-	(115)	-
	<u>404,863</u>	<u>-</u>	<u>(3,821)</u>	<u>(548)</u>	<u>400,494</u>
	<u>£ 600,497</u>	<u>£ 495,354</u>	<u>£ (496,136)</u>	<u>£ (14,142)</u>	<u>£ 585,573</u>

Restricted funds represent monies to be used for the following specific purposes

CYPF

Development Fund

Balances transferred from closed groups and projects to be used for development work.

Central Office Appeals

Appeal launched in 2005 following DfES decision at that time not to make a grant award under existing scheme.

Playout Lambeth

Project for playwork in Lambeth.

Playout Birkenhead

Project for playwork in Birkenhead.

London Training

Training provision for Woodcraft Folk members in London.

Archive Project

Heritage Lottery funded project for Woodcraft Folk archive development and web site.

C-Change project

Grant from DEFRA's Climate Challenge Fund for raising youth awareness of climate change.

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

Grants to Groups	Grants obtained for local groups and districts.
Regions	Grants obtained for regions.
Outdoor activity centres	Balances of funds raised by centres for specified projects.
Fixed asset funds	The balances at 31 December 2008 represent the balances of grants and donations for the purchase of fixed assets received not yet expended by depreciation on the related assets.
Transfers:	Development fund and unrestricted Regional funds transferred to designated funds. Other transfers in respect of internal charges to restricted funds for management and administration and assets purchased with restricted funds.

15 Designated funds

The General Council have designated funds for activities as follows:

	<i>As at 1 January 2008</i>	Incoming resources	Outgoing resources	Transfers	<i>As at 31 December 2008</i>
	£	£	£	£	£
Development fund	21,477	1,001	-	-	22,478
Regional funds	44,648	57,196	(67,944)	48,576	82,476
	66,125	58,197	(67,944)	48,576	104,954
	66,125	58,197	(67,944)	48,576	104,954

Development Fund	Balances transferred from closed groups and projects to be used for development work.
Regional funds	Any assets held by the regions that are not restricted, to be used by the region holding the assets. The transfer was made as the opening balance was understated.

16 Analysis of net assets between funds

Fund balances at 31 December 2008 are represented by:	Restricted funds	Unrestricted funds	Total
	£	£	£
Fixed assets	400,494	1,201,956	1,602,450
Current assets	185,079	302,844	487,923
Creditors: amounts falling due in less than one year	-	(751,892)	(751,892)
	£ 585,573	£ 752,908	£ 1,338,481
	£ 585,573	£ 752,908	£ 1,338,481

The Woodcraft Folk
Notes to the accounts
for the year ended 31 December 2008 (continued)

17 Lease commitments

The charity had the following annual commitments under non-cancellable operating leases:

	Land and buildings		Equipment	
	2008	2007	2008	2007
	£	£	£	£
Leases expiring in:				
One year	-	-	-	-
Two to five years	-	-	1,600	1,600
More than five years	1,800	1,800	-	-
	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>-</u>

18 Contingent liability

The properties at Heightgate and Lockerbrook have been developed with assistance from the National Lottery Charities Board. The grants would become repayable if the properties were disposed of or ceased to be used for charitable purposes within 75 years.

19 Post balance sheet event

The sale of the Woodcraft Folk's previous central office, Folk House at 13 Ritherdon Road, SW17 8QE was completed on 8 April 2009, the sale proceeds were £790,000.