

# MOUNT HAWKE YOUTH AND COMMUNITY GROUP

England & Wales · Charity number 1182950

## Details

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**Other names** MOUNT HAWKE SKATE PARK, MT HAWKE SKATE PARK

**Status** Registered

**Legal form** CIO

**Registered** 2019-04-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Mount Hawke Youth Group  
Gover Waterworks  
Mount Hawke  
Truro  
TR4 8BQ

**Phone** 01209890705

**Email** [info@mounthawke.com](mailto:info@mounthawke.com)

**Website** [www.mounthawkeskatepark.com](http://www.mounthawkeskatepark.com)

## Activities

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**Objects:** TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF CORNWALL AND THE SURROUNDING AREA, THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION, IN PARTICULAR BUT NOT EXCLUSIVELY, SKATEBOARDING, AND BMX BIKING FOR INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

**Activities:** To promote for the benefit of the inhabitants of Cornwall and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively, skateboarding, and bmx biking for individuals who have need of such facilities by reason of their youth, age or social and economic circumstances or for the public at large.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Cornwall

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£411,408	£409,639	-	-
2024-07-31	£394,957	£414,671	-	-
2023-07-31	£344,520	£376,349	-	-
2022-07-31	£310,887	£363,260	-	-
2021-07-31	£285,960	£381,812	-	-
2020-07-31	£1,085,858	£396,998	£688,860	8

## Trustees

Name	Role	Appointed
<b>Peran Clemence</b>	Chair	2022-04-01
Alexandra Poppy Cheal		2023-01-01
Christopher Brooks		2023-01-01
Eugene Clemence		2022-05-03
Michael Shilton		2021-06-21
Steven William Puente		2023-01-01
Wayne Davey		2023-01-01

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

England & Wales - Charity number 1182950

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# Accounts

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Charity registration number 1182950

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

C Brooks  
S W Puente  
Mr E Clemence  
Mr M Shilton  
A P Cheal  
Mr W Davey  
Mr P Clemence

**Charity number** 1182950

**Independent examiner**

TC Group  
Vivian House  
Newham Road  
Truro  
Cornwall  
United Kingdom  
TR1 2DP

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**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

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## **MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 JULY 2025***

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The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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 2019).

#### **Objectives and activities**

To promote for the benefit of the inhabitants of Cornwall and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively skateboarding and BMX biking for individuals who have need of such facilities by reason of their youth, age or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The skatepark was started in 1986 and is one of the longest running indoor parks in the UK and is the largest indoor facility in the Southwest. It is housed in a purpose-built warehouse of approximately 24,000 square feet and is split into different sections: Street and Transition, the 'Black Pool', the Bowl, the Rhythm section, the Vert Ramp and the Mini Ramp. The outdoor facilities comprise an outdoor concrete plaza and pump track, making us an all-weather facility.

The main activities are:

- the provision of supervised sports activity sessions for young people, schools, clubs and the local community
- the provision of skateboard tuition to young people, schools, clubs and the local community
- the provision of a café and social area

Our staff are recognised as a valuable asset being experienced, highly skilled and proactive in delivering training and managing the facility.

We also promote events and competitions throughout the year and have a small bank of dedicated volunteers who assist with the set up and supervision and also assist with activity supervision.

The trustees follow and keep up to date with all guidance issued by the Charities Commission on public benefit.

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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#### Achievements and performance

##### *Significant activities and achievements against objectives*

Another positive year of trading with footfall and income all moving in the right direction. An indifferent summer season of weather saw healthy use during the School Summer Holidays which then lead into another busy Autumn, Winter and Spring season.

Competitions continue to be supported by MHY&CG with the annual Vert Series coming to the park for its usual slot in late September. The skatepark continues to work with Skateboard GB and being a Hub for their Pipeline Project to provide coaching and support for aspiring professional skateboarders.

Funding, provided by the Levelling Up and Good Growth Funds, was obtained to provide assistance in the creation of a strong, robust and professional Business Plan to provide MHY&CG with a clear direction for the future. The building of the business plan includes face-to-face discussion forums with park users as well as an online survey to ensure all users get a say in the direction and to ensure that decisions made are what is needed for the communities that use the park.

The skatepark itself saw minimal spend in the way of upgrades with just general repairs and maintenance as required as the completed business plan identified major upgrade requirements for the Street Section which would require capital expenditure spend as well as funding. The coping was repaired to the Black Pool in December breathing new life into this historic ramp.

Whilst the riding areas are important, investment has also been made into the kitchen area as part of ongoing repairs and renewals with a new pizza oven and dishwasher being essential.

Identified within the business plan was the need for a better EPOS system that would incorporate new systems for the Front of House and Café to enable them to work harmoniously as well as having a new online booking system and Mount Hawke Mobile App. This has streamlined the operation, making bookings easier and enabling management to drill down on various reports. The new EPOS required additional upgrades to the current network infrastructure to ensure it functioned correctly.

The park continues to welcome several different schools of all ages throughout term time for regular weekly and one-off visits as well as end of year activity days. We continue to support SEND schools coming to the park to use the facilities.

Towards the end of the year, MHY&CG were awarded a sizable grant through Biffa Award which would see significant improvements to be made within the indoor skatepark areas. As a part of this grant, MHY&CG were obliged to make a 10% donation to the Wildlife Trust (who manage the funding on behalf of Biffa Award).

The weekend Under 11's sessions continue to be the most popular sessions, which, during the winter months have been at capacity every week; with heavy use for the Over 11's weekend afternoon sessions also maintaining strong usage. Popularity continues to build for the weekday evening over 11's sessions that are regularly split between a weekly Skate Night and all disciplines sessions.

Friday night sessions are proving to be popular with monthly sessions for Girls Night, Bike Night and Scooter

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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#### Financial review

##### *Reserves policy*

The trustees' policy is to maintain cash reserves to cover a 3 month operating period

Internal controls include monthly reporting to trustees.

At 31st July 2025 the charity held reserves of £491k (2024: £489k). Unrestricted reserves had a surplus of £454k (2024: 432k) and restricted reserves had a surplus of £37k (2024:£56k).

##### *Major risks*

- The trustees follow the Charities Commission guidance 'Safeguarding and protecting people for charities and trustees
- A designated safeguard lead is in place within the board of trustees
- All staff, trustees and volunteers are DBS checked.
- The facilities are maintained in accordance with H&S regulations.
- Income: footfall is monitored and continues to improve. There is a continuing programme of ongoing maintenance and planned investment in the facility to maintain its high-profile status and attract greater numbers

At 31st July 2025 the charity is in a good financial position with a bank balance of £137k (2024: £106k).

#### Structure, governance and management

MHYCG is a Charitable Incorporated Organisation (since April 2019) and is governed by a constitution.

Potential trustees may either be recommended or present an application themselves. Applicant trustees must be voted in by a majority vote of the existing board.

For the period of 1<sup>st</sup> August 2024 to 31<sup>st</sup> July 2025 there are 9 trustees in office (dropping to 6 due to resignations), drawn from varying backgrounds, who bring a wide range of expertise to the board including governance, health & safety, IT, safeguarding and finance skills.

The operational staff comprise of the general manager supported by skateboarding coaches, finance, administrative, youth/outreach, premises and catering staff.

C Brooks

S W Puente

Mr E Clemence

Mr M Shilton

A P Cheal

Mrs V E Luckwell

(Resigned 10 September 2024)

Mr N E Hunt

(Resigned 10 September 2024)

Mr W Davey

Mr P Clemence

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 JULY 2025***

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The Trustees' report was approved by the Board of Trustees.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Mr P Clemence  
**Trustee**

2 April 2026

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

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I report to the Trustees on my examination of the financial statements of Mount Hawke Youth and Community Group (the Charity) for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**TC Group**  
Vivian House  
Newham Road  
Truro  
Cornwall  
TR1 2DP  
United Kingdom

Dated: 22/5/26

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 JULY 2025**

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	3	608	2,100	2,708	225	5,600	5,825
Charitable activities	4	298,934	-	298,934	266,737	-	266,737
Other trading activities	5	88,338	-	88,338	92,591	-	92,591
Other income	6	21,428	-	21,428	29,804	-	29,804
<b>Total income</b>		<u>409,308</u>	<u>2,100</u>	<u>411,408</u>	<u>389,357</u>	<u>5,600</u>	<u>394,957</u>
<b>Expenditure on:</b>							
Raising funds	7	73,463	-	73,463	68,895	-	68,895
Charitable activities	8	314,286	21,890	336,176	326,166	19,610	345,776
<b>Total expenditure</b>		<u>387,749</u>	<u>21,890</u>	<u>409,639</u>	<u>395,061</u>	<u>19,610</u>	<u>414,671</u>
<b>Net income/(expenditure) and movement in funds</b>		21,559	(19,790)	1,769	(5,704)	(14,010)	(19,714)
<b>Reconciliation of funds:</b>							
Fund balances at 1 August 2024		432,475	56,618	489,093	438,178	70,628	508,806
<b>Fund balances at 31 July 2025</b>		<u>454,034</u>	<u>36,828</u>	<u>490,862</u>	<u>432,474</u>	<u>56,618</u>	<u>489,092</u>

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

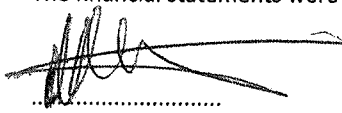
# MOUNT HAWKE YOUTH AND COMMUNITY GROUP

## BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		348,219		377,521
<b>Current assets</b>					
Stocks	15	8,118		9,349	
Debtors	16	5,362		7,185	
Cash at bank and in hand		137,655		106,395	
		151,135		122,929	
<b>Creditors: amounts falling due within one year</b>	17	(8,492)		(11,357)	
<b>Net current assets</b>			142,643		111,572
<b>Total assets less current liabilities</b>			490,862		489,093
<b>Net assets excluding pension liability</b>			490,862		489,093
			=====		=====
<b>The funds of the Charity</b>					
Restricted income funds	18		36,828		56,618
Unrestricted funds			454,034		432,475
			490,862		489,093
			=====		=====

The financial statements were approved by the Trustees on 22/05/2026

  
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Mr P Clemence  
Trustee

## **MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2025**

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#### **1 Accounting policies**

##### **1.1 Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### **1.2 Going concern**

The trustees consider the charity to be a going concern and that no material uncertainties exist. The accounts have been prepared accordingly.

##### **1.3 Charitable funds**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### **1.4 Income**

Income from donations and grants is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from trading activities including subscriptions & memberships, snack bar and skate school is recognised on the basis of when the service is delivered.

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Charitable activities

Charitable activities include all expenditure associated with supporting the charitable work.

##### Governance costs

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

##### 1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Property	5% on reducing balance
Plant and machinery	25% on reducing balance
Computers	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Stocks

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

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

MOUNT HAWKE YOUTH AND COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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**1 Accounting policies**

**(Continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument,

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include trade debtors, other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including trade creditors and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**1.10 Taxation**

The charity is exempt from tax on its charitable activities.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	608	-	608	226	-	226
Grants	-	2,100	2,100	-	5,600	5,600
	<u>608</u>	<u>2,100</u>	<u>2,708</u>	<u>226</u>	<u>5,600</u>	<u>5,826</u>

**4 Income from charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Running of Mount Hawke skate park</b>		
Group bookings	14,970	13,752
Subscriptions and membership	217,944	213,032
Venue hire	16,460	7,542
Skate school/ramp hire	22,775	22,275
Other income	20,773	330
Room/container hire	6,012	8,211
Scooter hire	-	1,595
	<u>298,934</u>	<u>266,737</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

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**5 Income from other trading activities**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Sales: Cold drinks	-	1,605
Sales: Snack bar	85,016	84,262
T Shirt sales (Youth clothing)	2,303	2,646
Sales: Merchandise	1,019	4,078
	<u>          </u>	<u>          </u>
Other trading activities	88,338	92,591
	<u>          </u>	<u>          </u>

**6 Other income**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Other income	-	1
Feed in tariff	3,591	3,457
BMX and skate department	16,080	25,657
Safety helmet sales	1,757	689
	<u>          </u>	<u>          </u>
	21,428	29,804
	<u>          </u>	<u>          </u>

**7 Expenditure on raising funds**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Trading costs</b>		
Other trading activities	73,463	68,895
	<u>          </u>	<u>          </u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

**8 Expenditure on charitable activities**

	<b>Running of Mount Hawke skate park 2025 £</b>	<b>Running of Mount Hawke skate park 2024 £</b>
<b>Direct costs</b>		
Staff costs	185,515	183,963
Depreciation and impairment	40,118	48,379
Establishment costs	14,030	14,920
Repairs and maintenance	10,651	21,492
Subscriptions and donations	7,500	3,685
Equipment hire	2,866	2,585
Cleaning	4,970	4,682
Bad debt	600	-
Staff travel expenses	92	-
Memberships and licences	5,080	-
	<u>271,422</u>	<u>279,706</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	54,088	55,692
Governance	10,666	10,378
	<u>336,176</u>	<u>345,776</u>
<b>Analysis by fund</b>		
Unrestricted funds	314,286	326,166
Restricted funds	21,890	19,610
	<u>336,176</u>	<u>345,776</u>

MOUNT HAWKE YOUTH AND COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

**9 Support costs allocated to activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	46,379	45,991
Office expenses	2,901	2,895
Postage and stationery	244	485
Advertising	330	875
Sundries	833	1,388
Bank charges	3,401	4,058
Governance costs	10,666	10,378
	<u>64,754</u>	<u>66,070</u>
<b>Analysed between:</b>		
Running of Mount Hawke skate park	<u>64,754</u>	<u>66,070</u>

**10 Net movement in funds**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>40,118</u>	<u>48,379</u>

**11 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**12 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Management	1	1
Administration	16	13
	<u>17</u>	<u>14</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

**12 Employees** **(Continued)**

Employment costs	2025	2024
	£	£
Wages and salaries	231,894	229,954
	<u>231,894</u>	<u>229,954</u>

There were no employees whose annual remuneration was more than £60,000.

**Remuneration of key management personnel**

The key management personnel of the CIO comprises of the trustees and the centre manager. The total amount of employee benefits of the key management personnel of the CIO were £40,283 (2024-£37,866).

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**14 Tangible fixed assets**

	Freehold Property	Plant and machinery	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 August 2024	354,654	364,859	670	720,183
Additions	-	10,816	-	10,816
	<u>354,654</u>	<u>375,675</u>	<u>670</u>	<u>730,999</u>
At 31 July 2025	354,654	375,675	670	730,999
	<u>354,654</u>	<u>375,675</u>	<u>670</u>	<u>730,999</u>
<b>Depreciation and impairment</b>				
At 1 August 2024	79,784	262,403	475	342,662
Depreciation charged in the year	13,753	26,301	64	40,118
	<u>93,537</u>	<u>288,704</u>	<u>539</u>	<u>382,780</u>
At 31 July 2025	93,537	288,704	539	382,780
	<u>93,537</u>	<u>288,704</u>	<u>539</u>	<u>382,780</u>
<b>Carrying amount</b>				
At 31 July 2025	261,117	86,971	131	348,219
	<u>261,117</u>	<u>86,971</u>	<u>131</u>	<u>348,219</u>
At 31 July 2024	274,870	102,456	195	377,521
	<u>274,870</u>	<u>102,456</u>	<u>195</u>	<u>377,521</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

**14 Tangible fixed assets** **(Continued)**

The carrying value of land included in land and buildings comprises:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Freehold	261,117	274,870
	<u>261,117</u>	<u>274,870</u>

**15 Stocks**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	8,118	9,349
	<u>8,118</u>	<u>9,349</u>

**16 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	3,381	6,510
Other debtors	-	50
Prepayments and accrued income	1,981	625
	<u>5,362</u>	<u>7,185</u>

**17 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	1,254	3,297
Trade creditors	3,553	2,157
Other creditors	442	-
Accruals and deferred income	3,243	5,903
	<u>8,492</u>	<u>11,357</u>

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024	Incoming resources	ResourcesAt 31 July 2025 expended	
	£	£	£	£
	-	-	-	-
Pump track project	13,645	-	(3,411)	10,234
Outdoor Skate Plaza project	37,373	-	(11,379)	25,994
Cornwall Council - Good Growth Community Capacity Fund	5,600	-	(5,600)	-
Cornwall Community Foundation	-	1,500	(1,500)	-
LikeLikeRalph	-	600	-	600
	<u>56,618</u>	<u>2,100</u>	<u>(21,890)</u>	<u>36,828</u>
<b>Previous year:</b>	<b>At 1 August 2023</b>	<b>Incoming resources</b>	<b>ResourcesAt 31 July 2024 expended</b>	
	£	£	£	£
Pump Track Project	18,193	-	(4,548)	13,645
Outdoor Skate Plaza Project	52,435	-	(15,062)	37,373
Cornwall Council - Good Growth Community Capacity Fund	-	5,600	-	5,600
	<u>70,628</u>	<u>5,600</u>	<u>(19,610)</u>	<u>56,618</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 August 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 July 2025</b>	
	£	£	£	£	£
General	105,971	409,308	(362,421)	(10,816)	142,042
Fixed asset reserve	326,504	-	(25,328)	10,816	311,992
	<u>432,475</u>	<u>409,308</u>	<u>(387,749)</u>	<u>-</u>	<u>454,034</u>
	<u><u>432,475</u></u>	<u><u>409,308</u></u>	<u><u>(387,749)</u></u>	<u><u>-</u></u>	<u><u>454,034</u></u>
<b>Previous year:</b>	<b>At 1 August 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 July 2024</b>	
	£	£	£	£	£
General fund	85,543	389,358	(366,293)	(2,637)	105,971
Fixed asset reserve	352,635	-	(28,768)	2,637	326,504
	<u>438,178</u>	<u>389,358</u>	<u>(395,061)</u>	<u>-</u>	<u>432,475</u>
	<u><u>438,178</u></u>	<u><u>389,358</u></u>	<u><u>(395,061)</u></u>	<u><u>-</u></u>	<u><u>432,475</u></u>

**20 Analysis of net assets between funds**

	<b>Unrestricted funds 2025</b>	<b>Restricted funds 2025</b>	<b>Total 2025</b>
	£	£	£
<b>At 31 July 2025:</b>			
Tangible assets	311,991	36,228	348,219
Current assets/(liabilities)	142,043	600	142,643
	<u>454,034</u>	<u>36,828</u>	<u>490,862</u>
	<u><u>454,034</u></u>	<u><u>36,828</u></u>	<u><u>490,862</u></u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

**20 Analysis of net assets between funds**

**(Continued)**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 July 2024:</b>			
Tangible assets	326,503	51,018	377,521
Current assets/(liabilities)	105,972	5,600	111,572
	<u>432,475</u>	<u>56,618</u>	<u>489,093</u>

**21 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

England & Wales - Charity number 1182950

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# Accounts

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**REGISTERED CHARITY NUMBER: 1182950**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**  
**FOR**  
**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

TC Group  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**

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## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2019).

#### **Our Aims and Objectives**

To promote for the benefit of the inhabitants of Cornwall and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively skateboarding and BMX biking for individuals who have need of such facilities by reason of their youth, age or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The skatepark was started in 1986 and is one of the longest running indoor parks in the UK and is the largest indoor facility in the Southwest. It is housed in a purpose-built warehouse of approximately 24,000 square feet and is split into different sections: Street and Transition, the 'Black Pool', the Bowl, the Rhythm section, the Vert Ramp and the Mini Ramp. The outdoor facilities comprise an outdoor concrete plaza and pump track, making us an all-weather facility.

The main activities are:

- the provision of supervised sports activity sessions for young people, schools, clubs and the local community
- the provision of skateboard tuition to young people, schools, clubs and the local community
- the provision of a café and social area

Our staff are recognised as a valuable asset being experienced, highly skilled and proactive in delivering training and managing the facility.

We also promote events and competitions throughout the year and have a small bank of dedicated volunteers who assist with the set up and supervision and also assist with activity supervision.

The trustees follow and keep up to date with all guidance issued by the Charities Commission on public benefit.

#### **Our Achievements and Performance**

Another positive year of trading with footfall and income all moving in the right direction. A wetter summer saw healthy use during the school summer holidays, one of the better periods in a number of years which then lead into another busy autumn, winter and spring.

Competitions continue to be supported by MHY&CG with the annual vert series coming to the park for its usual slot in late September. Mount Hawke also added a number of jams for Go Skate day and International Women's Day which were supported by suppliers and enjoyed by the local riders. The skatepark continues to work with Skateboard GB and being a Hub for their Pipeline Project to provide coaching and support for aspiring professional skateboarders.

Funding, provided by the Levelling Up and Good Growth Funds, was obtained to provide assistance in the creation of a strong, robust and professional Business Plan to provide MHY&CG with a clear direction for the future. The building of the business plan includes face-to-face discussion forums with park users as well as an online survey to ensure all users get a say in the direction and to ensure that decisions made are what is needed for the communities that use the park.

As part ongoing maintenance and ongoing improvements to the riding areas, MHY&CG invested in reskinning the Vert Ramp to ensure that it remains as part of future competition as well as being one of the best vert facilities in the country. Additionally, the park made alterations to the indoor jump box section; changing an unused wall ride into a quarter pipe with roll in which has made the whole area more attractive, more usable and more fun.

Whilst the riding areas are important, investment has also been made into the kitchen area as part of ongoing repairs and renewals with new fridges, freezers, and upgraded extraction.

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

With the upgraded reception area completed in the previous year, this has meant that the space available for retail has been utilised better which has increased revenue in this department which in turn helps support the charity as a whole.

The park continues to welcome several different schools of all ages throughout term time for regular weekly visits as well as end of year activity days. This year has seen an additional influx of SEND schools coming to the park to use the facilities as well as another charity that offers sessions in skating and mentoring as a way of improving peoples mental health, using the extensive facilities.

The weekend Under 11's sessions continue to be the most popular sessions, which, during the winter months have been at capacity every week; with heavy use for the Over 11's weekend afternoon sessions also maintaining strong usage. Popularity continues to build for the weekday evening over 11's sessions that are regularly split between a weekly Skate Night and all disciplines sessions.

Friday night sessions are proving to be popular with a new monthly session to accompany the already popular Girls Night, Bike Night and Scooter Night - the new £5 Friday session offers an alternatively prices session to enable people on a lower income to access the park which runs well with the Wednesday Concession Session.

#### **Principal Risks and Mitigation**

##### **Safeguarding**

- The trustees follow the Charities Commission guidance 'Safeguarding and protecting people for charities and trustees'
- A designated safeguard lead is in place within the board of trustees
- All staff, trustees and volunteers are DBS checked.
- The facilities are maintained in accordance with H&S regulations.

##### **Financial**

- Income: football is monitored and continues to improve. There is a continuing programme of ongoing maintenance and planned investment in the facility to maintain its high-profile status and attract greater numbers

At 31st July 2024 the charity is in a good financial position with a bank balance of £106k (2023: £92k).

##### **Reserves policy**

- Cash: the trustees' policy is to maintain cash reserves to cover a 3 month operating period
- Internal controls: include monthly reporting to trustees.

At 31st July 2024 the charity held reserves of £489k (2023: £509k). Unrestricted reserves had a surplus of £106k (2023: £86k) and restricted reserves had a surplus of £383k (2023: £423k).

#### **Structure, Governance and Management**

MHYCG is a Charitable Incorporated Organisation (since April 2019) and is governed by a constitution.

Potential trustees may either be recommended or present an application themselves. Applicant trustees must be voted in by a majority vote of the existing board.

There are 9 trustees in office, drawn from varying backgrounds, who bring a wide range of expertise to the board including governance, health & safety, IT, safeguarding and finance skills.

The operational staff comprise of the general manager supported by skateboarding coaches, finance, administrative, youth/outreach, premises and catering staff.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2024**

**Independent Examiners**

TC Group were re-appointed as the charity's independent examiners during the year and have expressed their willingness to continue in that capacity.

**Declaration**

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1182950

**Principal address**

Mount Hawke Skatepark  
Gover Waterworks  
Mount Hawke  
TRURO  
TR4 8BQ

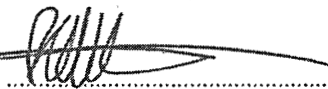
**Trustees**

V E Luckwell (resigned 10/9/2024)  
M Shilton  
P Clemence  
E Clemence  
N E Hunt (resigned 10/9/2024)  
A P Cheal  
S W Puente  
C Brooks  
W Davey

**Independent Examiner**

James Pearce FCA  
TC Group  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Approved by order of the board of trustees on 27<sup>TH</sup> JUNE 2025 and signed on its behalf by:



.....  
P Clemence - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**Independent examiner's report to the trustees of Mount Hawke Youth and Community Group**

I report to the charity trustees on my examination of the accounts of Mount Hawke Youth and Community Group (the Trust) for the year ended 31 July 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Pearce FCA  
TC Group  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Date: ..... 2/7/25 .....

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	225	5,600	5,825	3,845
<b>Charitable activities</b>	5				
Skate Park		266,737	-	266,737	244,775
Other trading activities	3	122,394	-	122,394	95,900
Investment income	4	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
<b>Total</b>		<u>389,357</u>	<u>5,600</u>	<u>394,957</u>	<u>344,520</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	68,895	-	68,895	51,587
<b>Charitable activities</b>	7				
Skate Park		<u>326,166</u>	<u>19,610</u>	<u>345,776</u>	<u>324,762</u>
<b>Total</b>		<u>395,061</u>	<u>19,610</u>	<u>414,671</u>	<u>376,349</u>
<b>NET INCOME/(EXPENDITURE)</b>		(5,704)	(14,010)	(19,714)	(31,829)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>438,178</u>	<u>70,628</u>	<u>508,806</u>	<u>540,635</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>432,474</u>	<u>56,618</u>	<u>489,092</u>	<u>508,806</u>

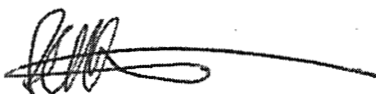
The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**BALANCE SHEET**  
**31 JULY 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	326,503	51,018	377,521	423,263
<b>CURRENT ASSETS</b>					
Stocks	14	9,349	-	9,349	4,913
Debtors	15	7,184	-	7,184	2,257
Cash at bank and in hand		<u>100,795</u>	<u>5,600</u>	<u>106,395</u>	<u>92,233</u>
		117,328	5,600	122,928	99,403
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(11,357)</u>	-	<u>(11,357)</u>	<u>(13,860)</u>
<b>NET CURRENT ASSETS</b>		<u>105,971</u>	<u>5,600</u>	<u>111,571</u>	<u>85,543</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>432,474</u>	<u>56,618</u>	<u>489,092</u>	<u>508,806</u>
<b>NET ASSETS</b>		<u>432,474</u>	<u>56,618</u>	<u>489,092</u>	<u>508,806</u>
<b>FUNDS</b>	17				
Unrestricted funds				432,474	438,178
Restricted funds				<u>56,618</u>	<u>70,628</u>
<b>TOTAL FUNDS</b>				<u>489,092</u>	<u>508,806</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27<sup>TH</sup> JUNE 2025 and were signed on its behalf by:

  
.....  
P Clemence - Trustee

The notes form part of these financial statements

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### **Going concern**

The trustees consider the charity to be a going concern and that no material uncertainties exist. The accounts have been prepared accordingly.

##### **Income**

Income from donations and grants is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from trading activities including subscriptions & memberships, snack bar and skate school is recognised on the basis of when the service is delivered.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities include all expenditure associated with supporting the charitable work.

##### **Governance costs**

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

##### **Stocks**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include trade debtors, other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including trade creditors and other creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Skatepark donations	225	-
Ramp fund&half pipe donations	-	345
Grants	<u>5,600</u>	<u>3,500</u>
	<u>5,825</u>	<u>3,845</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Cornwall Community PPA	-	3,500
Cornwall Council	<u>5,600</u>	-
	<u>5,600</u>	<u>3,500</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Sales: Cold Drinks	1,605	3,938
Sales: Snack bar	84,262	69,403
T Shirt sales (Youth clothing)	2,646	2,410
Sales: Merchandise	4,078	3,451
Feed in tariff	3,457	4,905
Skate department	25,655	11,669
BMX department	2	86
Safety helmet sales	<u>689</u>	<u>38</u>
	<u>122,394</u>	<u>95,900</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>1</u>	<u>-</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		2024	2023
		£	£
Group bookings	Skate Park	13,752	10,321
Subscriptions and membership	Skate Park	213,032	203,105
Venue hire	Skate Park	7,542	5,520
Skate school/ramp hire	Skate Park	22,275	17,015
Other income	Skate Park	330	3,104
Room/container rent hire	Skate Park	8,211	5,685
Scooter hire	Skate Park	<u>1,595</u>	<u>25</u>
		<u>266,737</u>	<u>244,775</u>
<b>6. RAISING FUNDS</b>			
<b>Other trading activities</b>		2024	2023
		£	£
Opening stock		4,913	1,900
Purchases		73,331	54,600
Closing stock		<u>(9,349)</u>	<u>(4,913)</u>
		<u>68,895</u>	<u>51,587</u>
<b>7. CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs (see note 8) £	Support costs (see note 9) £
Skate Park		<u>279,706</u>	<u>66,070</u>
			<u>345,776</u>
<b>8. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		2024	2023
		£	£
Staff costs		183,963	161,080
Establishment costs		14,920	18,036
Repairs and maintenance		21,492	13,725
Subscriptions and donations		3,685	2,605
Equipment hire		2,585	2,088
Cleaning		4,682	3,952
Depreciation		<u>48,379</u>	<u>58,459</u>
		<u>279,706</u>	<u>259,945</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**9. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Skate Park	<u>51,634</u>	<u>4,058</u>	<u>10,378</u>	<u>66,070</u>

Support costs, included in the above, are as follows:

	2024	2023
	Skate Park	Total activities
	£	£
Wages	45,991	40,270
Office Expenses	2,895	2,852
Postage and stationery	485	355
Advertising	875	2,325
Sundries	1,388	1,652
Bank charges	4,058	5,184
Irrecoverable VAT	3,950	1,384
Legal and professional	3,278	7,760
Accountancy	<u>3,150</u>	<u>3,035</u>
	<u>66,070</u>	<u>64,817</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**11. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	<u>229,954</u>	<u>201,350</u>
	<u>229,954</u>	<u>201,350</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Management	<u>1</u>	<u>1</u>
Administration	<u>13</u>	<u>10</u>
	<u>14</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**11. STAFF COSTS - continued**

The key management personnel of the CIO comprises of the trustees and the centre manager. The total amount of employee benefits of the key management personnel of the CIO were £37,866 (2023 - £37,276).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,845	-	3,845
<b>Charitable activities</b>			
Skate Park	244,775	-	244,775
Other trading activities	<u>95,900</u>	<u>-</u>	<u>95,900</u>
<b>Total</b>	<u>344,520</u>	<u>-</u>	<u>344,520</u>
<b>EXPENDITURE ON</b>			
Raising funds	51,587	-	51,587
<b>Charitable activities</b>			
Skate Park	<u>299,480</u>	<u>25,282</u>	<u>324,762</u>
<b>Total</b>	<u>351,067</u>	<u>25,282</u>	<u>376,349</u>
<b>NET INCOME/(EXPENDITURE)</b>	(6,547)	(25,282)	(31,829)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	444,725	95,910	540,635
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>438,178</u>	<u>70,628</u>	<u>508,806</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2023	354,654	362,222	670	717,546
Additions	<u>-</u>	<u>2,637</u>	<u>-</u>	<u>2,637</u>
At 31 July 2024	<u>354,654</u>	<u>364,859</u>	<u>670</u>	<u>720,183</u>
<b>DEPRECIATION</b>				
At 1 August 2023	65,317	228,587	379	294,283
Charge for year	<u>14,467</u>	<u>33,816</u>	<u>96</u>	<u>48,379</u>
At 31 July 2024	<u>79,784</u>	<u>262,403</u>	<u>475</u>	<u>342,662</u>
<b>NET BOOK VALUE</b>				
At 31 July 2024	<u>274,870</u>	<u>102,456</u>	<u>195</u>	<u>377,521</u>
At 31 July 2023	<u>289,337</u>	<u>133,635</u>	<u>291</u>	<u>423,263</u>

**14. STOCKS**

	2024 £	2023 £
Stocks	<u>9,349</u>	<u>4,913</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	6,509	1,368
Other debtors	50	300
Prepayments and accrued income	<u>625</u>	<u>589</u>
	<u>7,184</u>	<u>2,257</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	2,157	7,475
Taxation and social security	3,297	3,117
Other creditors	<u>5,903</u>	<u>3,268</u>
	<u>11,357</u>	<u>13,860</u>

**17. MOVEMENT IN FUNDS**

	At 1/8/23	Net movement in funds	Transfers between funds	At 31/7/24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	85,543	23,065	(2,637)	105,971
Fixed Asset Reserve	<u>352,635</u>	<u>(28,769)</u>	<u>2,637</u>	<u>326,503</u>
	438,178	(5,704)	-	432,474
<b>Restricted funds</b>				
Pump Track Project	18,193	(4,548)	-	13,645
Outdoor Skate Plaza Project	52,435	(15,062)	-	37,373
Cornwall Council - Good Growth Community Capacity Fund	-	5,600	-	5,600
	<u>70,628</u>	<u>(14,010)</u>	-	<u>56,618</u>
<b>TOTAL FUNDS</b>	<u>508,806</u>	<u>(19,714)</u>	-	<u>489,092</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	389,357	(366,292)	23,065
Fixed Asset Reserve	-	<u>(28,769)</u>	<u>(28,769)</u>
	389,357	(395,061)	(5,704)
<b>Restricted funds</b>			
Pump Track Project	-	(4,548)	(4,548)
Outdoor Skate Plaza Project	-	(15,062)	(15,062)
Cornwall Council - Good Growth Community Capacity Fund	5,600	-	5,600
	<u>5,600</u>	<u>(19,610)</u>	<u>(14,010)</u>
<b>TOTAL FUNDS</b>	<u>394,957</u>	<u>(414,671)</u>	<u>(19,714)</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/8/22 £	Net movement in funds £	Transfers between funds £	At 31/7/23 £
<b>Unrestricted funds</b>				
General fund	67,121	26,630	(8,208)	85,543
Fixed Asset Reserve	<u>377,604</u>	<u>(33,177)</u>	<u>8,208</u>	<u>352,635</u>
	444,725	(6,547)	-	438,178
<b>Restricted funds</b>				
Pump Track Project	24,258	(6,065)	-	18,193
Outdoor Skate Plaza Project	<u>71,652</u>	<u>(19,217)</u>	<u>-</u>	<u>52,435</u>
	<u>95,910</u>	<u>(25,282)</u>	<u>-</u>	<u>70,628</u>
<b>TOTAL FUNDS</b>	<u>540,635</u>	<u>(31,829)</u>	<u>-</u>	<u>508,806</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	344,520	(317,890)	26,630
Fixed Asset Reserve	<u>-</u>	<u>(33,177)</u>	<u>(33,177)</u>
	344,520	(351,067)	(6,547)
<b>Restricted funds</b>			
Pump Track Project	-	(6,065)	(6,065)
Outdoor Skate Plaza Project	<u>-</u>	<u>(19,217)</u>	<u>(19,217)</u>
	<u>-</u>	<u>(25,282)</u>	<u>(25,282)</u>
<b>TOTAL FUNDS</b>	<u>344,520</u>	<u>(376,349)</u>	<u>(31,829)</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/22 £	Net movement in funds £	Transfers between funds £	At 31/7/24 £
<b>Unrestricted funds</b>				
General fund	67,121	49,695	(10,845)	105,971
Fixed Asset Reserve	<u>377,604</u>	<u>(61,946)</u>	<u>10,845</u>	<u>326,503</u>
	444,725	(12,251)	-	432,474
<b>Restricted funds</b>				
Pump Track Project	24,258	(10,613)	-	13,645
Outdoor Skate Plaza Project	71,652	(34,279)	-	37,373
Cornwall Council - Good Growth Community Capacity Fund	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>5,600</u>
	<u>95,910</u>	<u>(39,292)</u>	<u>-</u>	<u>56,618</u>
<b>TOTAL FUNDS</b>	<u>540,635</u>	<u>(51,543)</u>	<u>-</u>	<u>489,092</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	733,877	(684,182)	49,695
Fixed Asset Reserve	<u>-</u>	<u>(61,946)</u>	<u>(61,946)</u>
	733,877	(746,128)	(12,251)
<b>Restricted funds</b>			
Pump Track Project	-	(10,613)	(10,613)
Outdoor Skate Plaza Project	-	(34,279)	(34,279)
Cornwall Council - Good Growth Community Capacity Fund	<u>5,600</u>	<u>-</u>	<u>5,600</u>
	<u>5,600</u>	<u>(44,892)</u>	<u>(39,292)</u>
<b>TOTAL FUNDS</b>	<u>739,477</u>	<u>(791,020)</u>	<u>(51,543)</u>

Pump Track Project: This represents funds received for the purchase and instalment of the pump track.

Outdoor Skate Plaza Project: This represents funds received for the purchase and instalment of the outdoor skate plaza.

Cornwall Council - Good Growth Community Capacity Fund: This funds represents a grant received from the Cornwall Council for fees relating to the business plan completed in 2024.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2024.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Skatepark donations	225	-
Ramp fund&half pipe donations	-	345
Grants	<u>5,600</u>	<u>3,500</u>
	5,825	3,845
<b>Other trading activities</b>		
Sales: Cold Drinks	1,605	3,938
Sales: Snack bar	84,262	69,403
T Shirt sales (Youth clothing)	2,646	2,410
Sales: Merchandise	4,078	3,451
Feed in tariff	3,457	4,905
Skate department	25,655	11,669
BMX department	2	86
Safety helmet sales	<u>689</u>	<u>38</u>
	122,394	95,900
<b>Investment income</b>		
Deposit account interest	1	-
<b>Charitable activities</b>		
Group bookings	13,752	10,321
Subscriptions and membership	213,032	203,105
Venue hire	7,542	5,520
Skate school/ramp hire	22,275	17,015
Other income	330	3,104
Room/container rent hire	8,211	5,865
Scooter hire	<u>1,595</u>	<u>25</u>
	<u>266,737</u>	<u>244,775</u>
<b>Total incoming resources</b>	394,957	344,520
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	4,913	1,900
Cost of sales	73,331	54,600
Closing stock	<u>(9,349)</u>	<u>(4,913)</u>
	68,895	51,587
<b>Charitable activities</b>		
Wages	183,963	161,080
Carried forward	183,963	161,080

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2024**

	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	183,963	161,080
Establishment costs	14,920	18,036
Repairs and maintenance	21,492	13,725
Subscriptions and donations	3,685	2,605
Equipment hire	2,585	2,088
Cleaning	4,682	3,952
Freehold property	14,467	15,228
Plant and machinery	33,816	43,087
Computer equipment	96	144
	<u>279,706</u>	<u>259,945</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	45,991	40,270
Office Expenses	2,895	2,852
Postage and stationery	485	355
Advertising	875	2,325
Sundries	1,388	1,652
	<u>51,634</u>	<u>47,454</u>
<b>Finance</b>		
Bank charges	4,058	5,184
<b>Governance costs</b>		
Irrecoverable VAT	3,950	1,384
Legal and professional	3,278	7,760
Accountancy	3,150	3,035
	<u>10,378</u>	<u>12,179</u>
Total resources expended	<u>414,671</u>	<u>376,349</u>
Net expenditure	<u>(19,714)</u>	<u>(31,829)</u>

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

England & Wales - Charity number 1182950

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# Accounts

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REGISTERED CHARITY NUMBER: 1182950

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**  
**FOR**  
**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

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## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2019).

#### **Our Aims and Objectives**

To promote for the benefit of the inhabitants of Cornwall and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively skateboarding and BMX biking for individuals who have need of such facilities by reason of their youth, age or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The skatepark was started in 1986 and is one of the longest running indoor parks in the UK and is the largest indoor facility in the Southwest. It is housed in a purpose-built warehouse of approximately 24,000 square feet and is split into different sections: Street and Transition, the 'Black Pool', the Bowl, the Rhythm section, the Vert Ramp and the Mini Ramp. The outdoor facilities comprise an outdoor concrete plaza and pump track, making us an all-weather facility.

The main activities are:

- the provision of supervised sports activity sessions for young people, schools, clubs and the local community
- the provision of skateboard tuition to young people, schools, clubs and the local community
- the provision of a café and social area

Our staff are recognised as a valuable asset being experienced, highly skilled and proactive in delivering training and managing the facility.

We also promote events and competitions throughout the year and have a small bank of dedicated volunteers who assist with the set up and supervision and also assist with activity supervision.

The trustees follow and keep up to date with all guidance issued by the Charities Commission on public benefit.

#### **Our Achievements and Performance**

A positive year of trading with footfall and income all moving in the right direction. Following the dry summer of 2022 which caused a reduction in usage, the following Autumn, Winter and Spring saw a dramatically improved usage of the facilities with many busy weekends running at capacity.

The park, as ever, hosted a number of competitions through the year. The UK Vert Series, nationally recognised annual event, saw vert skaters from all over the country descend on Mount Hawke in September for a top-class exhibition of amateur and professional riders. A park (bowl) competition in February in association with Skateboard GB, dubbed "Bowlageddon" was a real success with Skate GB Hub riders from all over the country in attendance to ride the bowl which had recently seen extensions build to include a vert section and flat bank. In June, a BMX jam was held, moved from its usual spot in Easter, and included the nationally renowned BMX Vert Series.

Funding was obtained from the Police Property Act Fund to enable young people at risk of homelessness and antisocial behaviour access the skatepark for coaching sessions and lunch.

The skatepark has seen a couple of alterations made; the bowl has had extensions added to make it more challenging as well as more competition friendly. The reception area was redesigned to make a more professional reception working space which in turn has freed up another area which is now utilised for retail selling skateboards, accessories, spare parts and merchandise. A new CCTV system was installed early in 2023 that covers the majority of the facility, indoors and outdoors to enable staff to monitor the riding areas from the reception area while also keeping an eye on all other external areas for security purposes.

The park continues to welcome several different schools of all ages throughout term time for regular weekly visits as well as end of year activity days.

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

The weekend over 11's sessions continue to be the most popular sessions, which, during the winter months have been at capacity every week. Popularity continues to build for the weekday evening over 11's sessions that are regularly split between a weekly Skate Night and all disciplines sessions as well as monthly Girls Nights and Bike Nights that remain popular. This year saw the inclusion, within the Friday Night Event Nights, specific nights for Inline Blading/Roller Boot sessions as well as a regular monthly Scooter night.

#### **Principal Risks and Mitigation**

##### **Safeguarding**

- The trustees follow the Charities Commission guidance 'Safeguarding and protecting people for charities and trustees'
- A designated safeguard lead is in place within the board of trustees
- All staff, trustees and volunteers are DBS checked.
- The facilities are maintained in accordance with H&S regulations.

##### **Financial**

- Income: footfall is monitored and continues to improve. There is a continuing programme of ongoing maintenance and planned investment in the facility to maintain its high-profile status and attract greater numbers.
- Cash: the trustees' policy is to maintain cash reserves to cover a 3 month operating period.
- Internal controls: include monthly reporting to trustees.

#### **Structure, Governance and Management**

MHYCG is a Charitable Incorporated Organisation (since April 2019) and is governed by a constitution.

Potential trustees may either be recommended or present an application themselves. Applicant trustees must be voted in by a majority vote of the existing board.

There are 9 trustees in office, drawn from varying backgrounds, who bring a wide range of expertise to the board including governance, health & safety, IT, safeguarding and finance skills.

The operational staff comprise of the general manager supported by skateboarding coaches, finance, administrative, youth/outreach, premises and catering staff.

#### **Independent Examiners**

Lang Bennetts Audit Limited were re-appointed as the charity's independent examiners during the year and have expressed their willingness to continue in that capacity.

#### **Declaration**

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1182950

##### **Principal address**

Mount Hawke Skatepark  
Gover Waterworks  
Mount Hawke  
TRURO  
TR4 8BQ

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2023**

**Trustees**

C Arymar (resigned 11/5/2023)  
G Robinson (resigned 5/12/2022)  
K Brack (resigned 22/9/2022)  
V E Luckwell  
A Andrews (resigned 5/12/2022)  
M Shilton  
P Clemence  
P Wallwork (resigned 22/9/2022)  
E Clemence  
N E Hunt (appointed 1/1/2023)  
A P Cheal (appointed 1/1/2023)  
S W Puente (appointed 1/1/2023)  
C Brooks (appointed 1/1/2023)  
W Davey (appointed 1/1/2023)

**Independent Examiner**

James Pearce FCA  
Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Approved by order of the board of trustees on .....29/05/24..... and signed on its behalf by:



.....  
P Clemence - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**Independent examiner's report to the trustees of Mount Hawke Youth and Community Group**

I report to the charity trustees on my examination of the accounts of Mount Hawke Youth and Community Group (the Trust) for the year ended 31 July 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.


**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Pearce FCA  
Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Date: ..... 30/5/24 .....

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,845	-	3,845	4,625
<b>Charitable activities</b>					
Skate Park	4	244,775	-	244,775	212,586
Other trading activities	3	95,900	-	95,900	72,081
Other income		-	-	-	21,595
<b>Total</b>		<u>344,520</u>	<u>-</u>	<u>344,520</u>	<u>310,887</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	51,587	-	51,587	34,017
<b>Charitable activities</b>					
Skate Park	6	<u>299,480</u>	<u>25,282</u>	<u>324,762</u>	<u>329,243</u>
<b>Total</b>		<u>351,067</u>	<u>25,282</u>	<u>376,349</u>	<u>363,260</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,547)	(25,282)	(31,829)	(52,373)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>444,725</u>	<u>95,910</u>	<u>540,635</u>	<u>593,008</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>438,178</u>	<u>70,628</u>	<u>508,806</u>	<u>540,635</u>

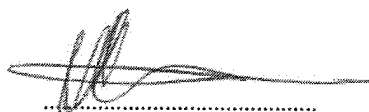
The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**BALANCE SHEET**  
**31 JULY 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	352,635	70,628	423,263	473,513
<b>CURRENT ASSETS</b>					
Stocks	13	4,913	-	4,913	1,900
Debtors	14	2,257	-	2,257	6,099
Cash at bank and in hand		<u>92,233</u>	<u>-</u>	<u>92,233</u>	<u>69,485</u>
		99,403	-	99,403	77,484
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(13,860)</u>	<u>-</u>	<u>(13,860)</u>	<u>(10,362)</u>
<b>NET CURRENT ASSETS</b>		<u>85,543</u>	<u>-</u>	<u>85,543</u>	<u>67,122</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>438,178</u>	<u>70,628</u>	<u>508,806</u>	<u>540,635</u>
<b>NET ASSETS</b>		<u>438,178</u>	<u>70,628</u>	<u>508,806</u>	<u>540,635</u>
<b>FUNDS</b>	16				
Unrestricted funds				438,178	444,725
Restricted funds				<u>70,628</u>	<u>95,910</u>
<b>TOTAL FUNDS</b>				<u>508,806</u>	<u>540,635</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/05/24 and were signed on its behalf by:



.....  
P Clemence - Trustee

The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

**Stocks**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Ramp fund & half pipe donations	345	625
Grants	<u>3,500</u>	<u>4,000</u>
	<u>3,845</u>	<u>4,625</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Cornwall Council Covid Support	-	4,000
Cornwall Community PPA	<u>3,500</u>	<u>-</u>
	<u>3,500</u>	<u>4,000</u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Sales: Cold Drinks	3,938	5,567
Sales: Snack bar	69,403	58,752
T Shirt sales (Youth clothing)	2,410	1,075
Sales: Merchandise	3,451	1,956
Feed in tariff	4,905	4,652
Skate department	11,669	60
BMX department	86	19
Safety helmet sales	<u>38</u>	<u>-</u>
	<u>95,900</u>	<u>72,081</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
		£	£
Group bookings	Skate Park	10,321	14,039
Subscriptions and membership	Skate Park	203,105	176,881
Venue hire	Skate Park	5,520	5,631
Skate school/ramp hire	Skate Park	17,015	11,795
Other income	Skate Park	3,104	800
Room/container rent hire	Skate Park	5,685	3,440
Scooter hire	Skate Park	<u>25</u>	<u>-</u>
		<u>244,775</u>	<u>212,586</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**5. RAISING FUNDS**

**Other trading activities**

	2023	2022
	£	£
Opening stock	1,900	1,672
Purchases	54,600	34,245
Closing stock	<u>(4,913)</u>	<u>(1,900)</u>
	<u>51,587</u>	<u>34,017</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Skate Park	<u>259,945</u>	<u>64,817</u>	<u>324,762</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Staff costs	161,080	149,497
Establishment costs	18,036	11,057
Repairs and maintenance	13,725	23,324
Subscriptions and donations	2,605	3,222
Equipment hire	2,088	1,101
Cleaning	3,952	3,443
Depreciation	<u>58,459</u>	<u>71,918</u>
	<u>259,945</u>	<u>263,562</u>

**8. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	£	£
Skate Park	<u>47,454</u>	<u>5,184</u>	<u>12,179</u>	<u>64,817</u>

Support costs, included in the above, are as follows:

	2023	2022
	Skate Park	Total activities
	£	£
Wages	40,270	37,374
Office Expenses	2,852	3,464
Travel and subsistence	-	434
Postage and stationery	355	406
Advertising	2,325	1,384
Sundries	1,652	1,397
Bank charges	5,184	3,242
Irrecoverable VAT	1,384	7,554
Legal and professional	<u>7,760</u>	<u>7,568</u>
Carried forward	61,782	62,823

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**8. SUPPORT COSTS - continued**

	2023	2022
	Skate	Total
	Park	activities
	£	£
Brought forward	61,782	62,823
Accountancy	<u>3,035</u>	<u>2,858</u>
	<u>64,817</u>	<u>65,681</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**10. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	<u>201,350</u>	<u>186,871</u>
	<u>201,350</u>	<u>186,871</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Management	1	1
Administration	<u>10</u>	<u>9</u>
	<u>11</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the CIO comprises of the trustees and the centre manager. The total amount of employee benefits of the key management personnel of the CIO were £37,276 (2022 - £9,350)

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,625	-	4,625
<b>Charitable activities</b>			
Skate Park	212,586	-	212,586
Other trading activities	72,081	-	72,081
Other income	<u>21,595</u>	<u>-</u>	<u>21,595</u>
<b>Total</b>	<u>310,887</u>	<u>-</u>	<u>310,887</u>

**EXPENDITURE ON**

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Raising funds	34,017	-	34,017
<b>Charitable activities</b>			
Skate Park	<u>295,697</u>	<u>33,546</u>	<u>329,243</u>
<b>Total</b>	<u>329,714</u>	<u>33,546</u>	<u>363,260</u>
<b>NET INCOME/(EXPENDITURE)</b>	(18,827)	(33,546)	(52,373)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>463,552</u>	<u>129,456</u>	<u>593,008</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>444,725</u>	<u>95,910</u>	<u>540,635</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2022	354,654	354,014	670	709,338
Additions	<u>-</u>	<u>8,208</u>	<u>-</u>	<u>8,208</u>
At 31 July 2023	<u>354,654</u>	<u>362,222</u>	<u>670</u>	<u>717,546</u>
<b>DEPRECIATION</b>				
At 1 August 2022	50,089	185,501	235	235,825
Charge for year	<u>15,228</u>	<u>43,086</u>	<u>144</u>	<u>58,458</u>
At 31 July 2023	<u>65,317</u>	<u>228,587</u>	<u>379</u>	<u>294,283</u>
<b>NET BOOK VALUE</b>				
At 31 July 2023	<u>289,337</u>	<u>133,635</u>	<u>291</u>	<u>423,263</u>
At 31 July 2022	<u>304,565</u>	<u>168,513</u>	<u>435</u>	<u>473,513</u>

**13. STOCKS**

	2023 £	2022 £
Stocks	<u>4,913</u>	<u>1,900</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	1,368	3,483
Other debtors	300	2,150
Prepayments and accrued income	<u>589</u>	<u>466</u>
	<u>2,257</u>	<u>6,099</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	7,475	2,045
Taxation and social security	3,117	5,213
Other creditors	<u>3,268</u>	<u>3,104</u>
	<u>13,860</u>	<u>10,362</u>

**16. MOVEMENT IN FUNDS**

	At 1/8/22	Net movement in funds	Transfers between funds	At 31/7/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	67,121	26,630	(8,208)	85,543
Fixed Asset Reserve	<u>377,604</u>	<u>(33,177)</u>	<u>8,208</u>	<u>352,635</u>
	444,725	(6,547)	-	438,178
<b>Restricted funds</b>				
Pump Track Project	24,258	(6,065)	-	18,193
Outdoor Skate Plaza Project	<u>71,652</u>	<u>(19,217)</u>	-	<u>52,435</u>
	<u>95,910</u>	<u>(25,282)</u>	-	<u>70,628</u>
<b>TOTAL FUNDS</b>	<u>540,635</u>	<u>(31,829)</u>	-	<u>508,806</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	344,520	(317,890)	26,630
Fixed Asset Reserve	-	<u>(33,177)</u>	<u>(33,177)</u>
	344,520	(351,067)	(6,547)
<b>Restricted funds</b>			
Pump Track Project	-	(6,065)	(6,065)
Outdoor Skate Plaza Project	-	<u>(19,217)</u>	<u>(19,217)</u>
	-	<u>(25,282)</u>	<u>(25,282)</u>
<b>TOTAL FUNDS</b>	<u>344,520</u>	<u>(376,349)</u>	<u>(31,829)</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/8/21 £	Net movement in funds £	Transfers between funds £	At 31/7/22 £
<b>Unrestricted funds</b>				
General fund	49,354	18,744	(977)	67,121
Fixed Asset Reserve	<u>414,198</u>	<u>(37,571)</u>	<u>977</u>	<u>377,604</u>
	463,552	(18,827)	-	444,725
<b>Restricted funds</b>				
Pump Track Project	32,344	(8,086)	-	24,258
Outdoor Skate Plaza Project	<u>97,112</u>	<u>(25,460)</u>	<u>-</u>	<u>71,652</u>
	<u>129,456</u>	<u>(33,546)</u>	<u>-</u>	<u>95,910</u>
<b>TOTAL FUNDS</b>	<u><u>593,008</u></u>	<u><u>(52,373)</u></u>	<u><u>-</u></u>	<u><u>540,635</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	310,086	(291,342)	18,744
Fixed Asset Reserve	<u>801</u>	<u>(38,372)</u>	<u>(37,571)</u>
	310,887	(329,714)	(18,827)
<b>Restricted funds</b>			
Pump Track Project	-	(8,086)	(8,086)
Outdoor Skate Plaza Project	<u>-</u>	<u>(25,460)</u>	<u>(25,460)</u>
	<u>-</u>	<u>(33,546)</u>	<u>(33,546)</u>
<b>TOTAL FUNDS</b>	<u><u>310,887</u></u>	<u><u>(363,260)</u></u>	<u><u>(52,373)</u></u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**16. MOVEMENT IN FUNDS - continued**

A current year and prior year combined position is as follows:

	At 1/8/21 £	Net movement in funds £	Transfers between funds £	At 31/7/23 £
<b>Unrestricted funds</b>				
General fund	49,354	45,374	(9,185)	85,543
Fixed Asset Reserve	<u>414,198</u>	<u>(70,748)</u>	<u>9,185</u>	<u>352,635</u>
	463,552	(25,374)	-	438,178
<b>Restricted funds</b>				
Pump Track Project	32,344	(14,151)	-	18,193
Outdoor Skate Plaza Project	<u>97,112</u>	<u>(44,677)</u>	-	<u>52,435</u>
	<u>129,456</u>	<u>(58,828)</u>	-	<u>70,628</u>
<b>TOTAL FUNDS</b>	<u>593,008</u>	<u>(84,202)</u>	-	<u>508,806</u>

A current year and prior year combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	654,606	(609,232)	45,374
Fixed Asset Reserve	<u>801</u>	<u>(71,549)</u>	<u>(70,748)</u>
	655,407	(680,781)	(25,374)
<b>Restricted funds</b>			
Pump Track Project	-	(14,151)	(14,151)
Outdoor Skate Plaza Project	-	<u>(44,677)</u>	<u>(44,677)</u>
	-	<u>(58,828)</u>	<u>(58,828)</u>
<b>TOTAL FUNDS</b>	<u>655,407</u>	<u>(739,609)</u>	<u>(84,202)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Ramp fund & half pipe donations	345	625
Grants	<u>3,500</u>	<u>4,000</u>
	3,845	4,625
<b>Other trading activities</b>		
Sales: Cold Drinks	3,938	5,567
Sales: Snack bar	69,403	58,752
T Shirt sales (Youth clothing)	2,410	1,075
Sales: Merchandise	3,451	1,956
Feed in tariff	4,905	4,652
Skate department	11,669	60
BMX department	86	19
Safety helmet sales	<u>38</u>	<u>-</u>
	95,900	72,081
<b>Charitable activities</b>		
Group bookings	10,321	14,039
Subscriptions and membership	203,105	176,881
Venue hire	5,520	5,631
Skate school/ramp hire	17,015	11,795
Other income	3,104	800
Room/container rent hire	5,865	3,440
Scooter hire	<u>25</u>	<u>-</u>
	244,775	212,586
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	800
Insurance claim	<u>-</u>	<u>20,795</u>
	-	<u>21,595</u>
<b>Total incoming resources</b>	344,520	310,887
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,900	1,672
Cost of sales	54,600	34,245
Closing stock	<u>(4,913)</u>	<u>(1,900)</u>
	51,587	34,017
<b>Charitable activities</b>		
Wages	161,080	149,497
Establishment costs	18,036	11,057
Repairs and maintenance	13,725	23,324
Subscriptions and donations	2,605	3,222
Carried forward	195,446	187,100

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

	2023	2022
	£	£
<b>Charitable activities</b>		
Brought forward	195,446	187,100
Equipment hire	2,088	1,101
Cleaning	3,952	3,443
Freehold property	15,228	16,030
Plant and machinery	43,087	55,814
Computer equipment	<u>144</u>	<u>74</u>
	259,945	263,562
<b>Support costs</b>		
<b>Management</b>		
Wages	40,270	37,374
Office Expenses	2,852	3,464
Travel and subsistence	-	434
Postage and stationery	355	406
Advertising	2,325	1,384
Sundries	<u>1,652</u>	<u>1,397</u>
	47,454	44,459
<b>Finance</b>		
Bank charges	5,184	3,242
<b>Governance costs</b>		
Irrecoverable VAT	1,384	7,554
Legal and professional	7,760	7,568
Accountancy	<u>3,035</u>	<u>2,858</u>
	<u>12,179</u>	<u>17,980</u>
Total resources expended	<u>376,349</u>	<u>363,260</u>
Net expenditure	<u>(31,829)</u>	<u>(52,373)</u>

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

England & Wales - Charity number 1182950

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# Accounts

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REGISTERED CHARITY NUMBER: 1182950

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2022**  
**FOR**  
**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

Lang Bennetts  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

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## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2019).

#### **Our Aims and Objectives**

To promote for the benefit of the inhabitants of Cornwall and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively skateboarding and BMX biking for individuals who have need of such facilities by reason of their youth, age or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The skatepark was started in 1986 and is one of the longest running indoor parks in the UK and is the largest indoor facility in the Southwest. It is housed in a purpose-built warehouse of approximately 24,000 square feet and is split into different sections: Street and Transition, the 'Black Pool', the Bowl, the Rhythm section, the Vert Ramp and the Mini Ramp. The outdoor facilities comprise an outdoor concrete plaza and pump track, making us an all-weather facility.

The main activities are:

- the provision of supervised sports activity sessions for young people, schools, clubs and the local community
- the provision of skateboard tuition to young people, schools, clubs and the local community
- the provision of a café and social area

Our staff are recognised as a valuable asset being experienced, highly skilled and proactive in delivering training and managing the facility.

We also promote events and competitions throughout the year and have a small bank of dedicated volunteers who assist with the set up and supervision and also assist with activity supervision.

The trustees follow and keep up to date with all guidance issued by the Charities Commission on public benefit.

#### **Our Achievements and Performance**

The first full year of trading since the COVID pandemic presented new challenges and a different way of working. A decision was made to continue with a capped capacity of 100 riders per session; while this has had a slight impact on income, it has improved the overall enjoyability of the sessions which in turn promotes additional use.

The park hosted a number of competitions throughout the year, the annual addition into the nationally recognised Vert Series saw over 40 top level skaters and a high number of spectators attending the event. A BMX 'Jam' was held in Easter and a Scooter competition in May.

Time-to-move, a locally government funded programme aimed at providing children from lower income families the opportunity to be active during the school holidays as well as being fed and looked after by the park staff.

The February half term was a wash-out in relation to income/use due to Storm Dudley blowing a section of the roof off; the roof was made safe once access was possible and the full repairs made few months later following an insurance claim.

In the spring of 2022, the Trustees successfully recruited a new General Manager with extensive experience within the leisure industry.

The park also hosted a number of school activity days at the end of their academic year as well as the Cornwall School Games.

The weekend over 11's sessions have again been the most popular sessions followed by the weekday evening over 11's sessions that are regularly split between skate night, all disciplines as well as monthly girls nights and bike nights that remain popular. Plans are afoot to offer additional monthly discipline specific nights with Scooter nights and Inline/Quad nights planned for later in the year. The under 11's weekend morning sessions, along with birthday parties, have also popular this over the year.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2022**

**Principal Risks and Mitigation**

**Safeguarding**

- The trustees follow the Charities Commission guidance 'Safeguarding and protecting people for charities and trustees'
- The chair of the trustees is the Designated Safeguarding Lead, having many years of experience in youth work. She provides in house training to staff on a regular basis
- All staff, trustees and volunteers are DBS checked.
- The facilities are maintained in accordance with H&S regulations.

**Financial**

- Income: footfall is monitored and continues to improve post COVID. There is a continuing programme of ongoing maintenance and planned investment in the facility to maintain its high-profile status and attract greater numbers
- Cash: the trustees' policy is to maintain cash reserves to cover a 3 month operating period
- Internal controls: include monthly reporting to trustees.

**Structure, Governance and Management**

MHYCG is a Charity Incorporated Organisation (since April 2019) and is governed by a constitution.

Potential trustees may either be recommended or present an application themselves. Applicant trustees must be voted in by a majority vote of the existing board.

There are 11 trustees in office, drawn from varying backgrounds, who bring a wide range of expertise to the board including governance, health & safety, IT, safeguarding and finance skills.

The operational staff comprise of the general manager supported by skateboarding coaches, finance, administrative, youth/outreach, premises and catering staff.

**Structure, Governance and Management**

**Governing Document**

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

**Independent examiners**

Lang Bennetts were re-appointed as the charity's independent examiners during the year and have expressed their willingness to continue in that capacity.

**Declaration**

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1182950

**Principal address**

Mount Hawke Skatepark

Gover Waterworks

Mount Hawke

TRURO

TR4 8BQ

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2022**

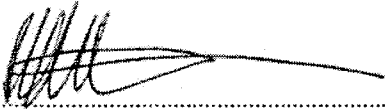
**Trustees**

C Arymar  
S Burton (resigned 31/12/2021)  
G Robinson (resigned 5/12/2022)  
K Brack (resigned 22/9/2022)  
V E Luckwell  
A Andrews (resigned 5/12/2022)  
M Shilton  
P Clemence (appointed 1/4/2022)  
P Wallwork (appointed 1/2/2022) (resigned 22/9/2022)  
E Clemence (appointed 3/5/2022)  
N E Hunt (appointed 1/1/2023)  
A P Cheal (appointed 1/1/2023)  
S W Puente (appointed 1/1/2023)  
C Brooks (appointed 1/1/2023)  
W Davey (appointed 1/1/2023)

**Independent Examiner**

James Pearce FCA  
Lang Bennetts  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Approved by order of the board of trustees on 10<sup>TH</sup> MAY 2023 and signed on its behalf by:



.....  
P Clemence - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**Independent examiner's report to the trustees of Mount Hawke Youth and Community Group**

I report to the charity trustees on my examination of the accounts of Mount Hawke Youth and Community Group (the Trust) for the year ended 31 July 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

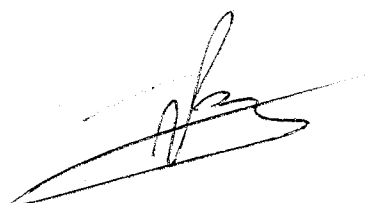
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Pearce FCA  
Lang Bennetts  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Date: 10/5/23.....

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,625	-	4,625	94,742
<b>Charitable activities</b>					
Skate Park	4	212,586	-	212,586	137,003
Other trading activities	3	72,081	-	72,081	50,663
Other income		<u>21,595</u>	<u>-</u>	<u>21,595</u>	<u>3,552</u>
<b>Total</b>		<u>310,887</u>	<u>-</u>	<u>310,887</u>	<u>285,960</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	34,017	-	34,017	26,905
<b>Charitable activities</b>					
Skate Park	6	<u>295,697</u>	<u>33,546</u>	<u>329,243</u>	<u>354,907</u>
<b>Total</b>		<u>329,714</u>	<u>33,546</u>	<u>363,260</u>	<u>381,812</u>
<b>NET INCOME/(EXPENDITURE)</b>		(18,827)	(33,546)	(52,373)	(95,852)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>463,552</u>	<u>129,456</u>	<u>593,008</u>	<u>688,860</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>444,725</u>	<u>95,910</u>	<u>540,635</u>	<u>593,008</u>

The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**BALANCE SHEET**  
**31 JULY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	377,604	95,910	473,514	543,655
<b>CURRENT ASSETS</b>					
Stocks	13	1,900	-	1,900	1,672
Debtors	14	6,099	-	6,099	8,353
Cash at bank and in hand		<u>69,485</u>	<u>-</u>	<u>69,485</u>	<u>60,646</u>
		77,484	-	77,484	70,671
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(10,363)</u>	<u>-</u>	<u>(10,363)</u>	<u>(21,318)</u>
<b>NET CURRENT ASSETS</b>		<u>67,121</u>	<u>-</u>	<u>67,121</u>	<u>49,353</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>444,725</u>	<u>95,910</u>	<u>540,635</u>	<u>593,008</u>
<b>NET ASSETS</b>		<u>444,725</u>	<u>95,910</u>	<u>540,635</u>	<u>593,008</u>
<b>FUNDS</b>	16				
Unrestricted funds				444,725	463,552
Restricted funds				<u>95,910</u>	<u>129,456</u>
<b>TOTAL FUNDS</b>				<u>540,635</u>	<u>593,008</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10<sup>TH</sup> MAY 2022 and were signed on its behalf by:

  
.....  
P Clemence - Trustee

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

**Stocks**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Ramp fund & half pipe donations	625	1,538
Grants	<u>4,000</u>	<u>93,204</u>
	<u>4,625</u>	<u>94,742</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
School for Social	-	6,000
Job Retention Scheme Furlough	-	60,454
Cornwall Council Covid Support	<u>4,000</u>	<u>26,750</u>
	<u>4,000</u>	<u>93,204</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Sales: Cold Drinks	5,567	5,286
Sales: Snack bar	58,752	38,268
T Shirt sales (Youth clothing)	1,075	608
Sales: Merchandise	1,956	1,394
Feed in tariff	4,652	4,607
Sale of Advertising space	-	500
Skate department	60	-
BMX department	<u>19</u>	<u>-</u>
	<u>72,081</u>	<u>50,663</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Group bookings	Skate Park	14,039	1,902
Subscriptions and membership	Skate Park	176,881	127,293
Venue hire	Skate Park	5,631	750
Skate school/ramp hire	Skate Park	11,795	4,150
Other income	Skate Park	800	-
Room/container rent hire	Skate Park	<u>3,440</u>	<u>2,908</u>
		<u>212,586</u>	<u>137,003</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**5. RAISING FUNDS**

**Other trading activities**

	2022	2021
	£	£
Opening stock	1,672	1,539
Purchases	34,245	27,038
Closing stock	<u>(1,900)</u>	<u>(1,672)</u>
	<u>34,017</u>	<u>26,905</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Skate Park	<u>263,562</u>	<u>65,681</u>	<u>329,243</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Staff costs	149,497	141,849
Establishment costs	11,057	13,384
Repairs and maintenance	23,324	42,396
Subscriptions and donations	3,222	2,052
Equipment hire	1,101	1,101
Cleaning	3,443	1,606
Coaching	-	2,269
Bad Debts	-	610
Depreciation	<u>71,918</u>	<u>85,982</u>
	<u>263,562</u>	<u>291,249</u>

**8. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Skate Park	<u>44,459</u>	<u>3,242</u>	<u>17,980</u>	<u>65,681</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**8. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	2022	2021
	Skate	Total
	Park	activities
	£	£
Wages	37,374	35,462
Office Expenses	3,464	3,388
Travel and subsistence	434	323
Irrecoverable VAT	-	13,282
Postage and stationery	406	198
Advertising	1,384	908
Sundries	1,397	898
Bank charges	3,242	2,060
Irrecoverable VAT	7,554	-
Legal and professional	7,568	4,235
Accountancy	2,858	2,904
	<u>65,681</u>	<u>63,658</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**10. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	<u>186,871</u>	<u>177,311</u>
	<u>186,871</u>	<u>177,311</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Management	1	1
Administration	<u>9</u>	<u>8</u>
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the CIO comprises of the trustees and the centre manager. The total amount of employee benefits of the key management personnel of the CIO were £9,350 (2021 - £30,896)

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	93,204	1,538	94,742
<b>Charitable activities</b>			
Skate Park	137,003	-	137,003
Other trading activities	50,663	-	50,663
Other income	<u>3,552</u>	<u>-</u>	<u>3,552</u>
<b>Total</b>	<u>284,422</u>	<u>1,538</u>	<u>285,960</u>
<b>EXPENDITURE ON</b>			
Raising funds	26,905	-	26,905
<b>Charitable activities</b>			
Skate Park	<u>312,823</u>	<u>42,084</u>	<u>354,907</u>
<b>Total</b>	<u>339,728</u>	<u>42,084</u>	<u>381,812</u>
<b>NET INCOME/(EXPENDITURE)</b>	(55,306)	(40,546)	(95,852)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>518,859</u>	<u>170,001</u>	<u>688,860</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>463,553</u>	<u>129,455</u>	<u>593,008</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2021	354,654	353,051	291	707,996
Additions	-	1,765	379	2,144
Disposals	<u>-</u>	<u>(802)</u>	<u>-</u>	<u>(802)</u>
At 31 July 2022	<u>354,654</u>	<u>354,014</u>	<u>670</u>	<u>709,338</u>
<b>DEPRECIATION</b>				
At 1 August 2021	34,059	130,122	160	164,341
Charge for year	16,030	55,813	75	71,918
Eliminated on disposal	<u>-</u>	<u>(435)</u>	<u>-</u>	<u>(435)</u>
At 31 July 2022	<u>50,089</u>	<u>185,500</u>	<u>235</u>	<u>235,824</u>
<b>NET BOOK VALUE</b>				
At 31 July 2022	<u>304,565</u>	<u>168,514</u>	<u>435</u>	<u>473,514</u>
At 31 July 2021	<u>320,595</u>	<u>222,929</u>	<u>131</u>	<u>543,655</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

<b>13. STOCKS</b>				
		2022	2021	
		£	£	
Stocks		<u>1,900</u>	<u>1,672</u>	
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2022	2021	
		£	£	
Trade debtors		3,483	1,408	
Other debtors		2,150	1,650	
VAT		-	3,834	
Prepayments and accrued income		<u>466</u>	<u>1,461</u>	
		<u>6,099</u>	<u>8,353</u>	
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2022	2021	
		£	£	
Trade creditors		2,046	14,420	
Taxation and social security		5,213	1,646	
Other creditors		<u>3,104</u>	<u>5,252</u>	
		<u>10,363</u>	<u>21,318</u>	
<b>16. MOVEMENT IN FUNDS</b>				
		Net	Transfers	At
	At 1/8/21	movement	between	31/7/22
	£	in funds	funds	£
		£	£	
<b>Unrestricted funds</b>				
General fund	49,354	18,744	(977)	67,121
Fixed Asset Reserve	<u>414,198</u>	<u>(37,571)</u>	<u>977</u>	<u>377,604</u>
	463,552	(18,827)	-	444,725
<b>Restricted funds</b>				
Pump Track Project	32,344	(8,086)	-	24,258
Outdoor Skate Plaza Project	<u>97,112</u>	<u>(25,460)</u>	-	<u>71,652</u>
	<u>129,456</u>	<u>(33,546)</u>	-	<u>95,910</u>
<b>TOTAL FUNDS</b>	<u>593,008</u>	<u>(52,373)</u>	-	<u>540,635</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	310,086	(291,342)	18,744
Fixed Asset Reserve	<u>801</u>	<u>(38,372)</u>	<u>(37,571)</u>
	310,887	(329,714)	(18,827)
<b>Restricted funds</b>			
Pump Track Project	-	(8,086)	(8,086)
Outdoor Skate Plaza Project	<u>-</u>	<u>(25,460)</u>	<u>(25,460)</u>
	<u>-</u>	<u>(33,546)</u>	<u>(33,546)</u>
<b>TOTAL FUNDS</b>	<u>310,887</u>	<u>(363,260)</u>	<u>(52,373)</u>

**Comparatives for movement in funds**

	At 1/8/20 £	Net movement in funds £	Transfers between funds £	At 31/7/21 £
<b>Unrestricted funds</b>				
General fund	98,412	(11,408)	(37,650)	49,354
Fixed Asset Reserve	<u>420,447</u>	<u>(43,899)</u>	<u>37,650</u>	<u>414,198</u>
	518,859	(55,307)	-	463,552
<b>Restricted funds</b>				
Pump Track Project	43,125	(10,781)	-	32,344
Outdoor Skate Plaza Project	<u>126,876</u>	<u>(29,764)</u>	<u>-</u>	<u>97,112</u>
	<u>170,001</u>	<u>(40,545)</u>	<u>-</u>	<u>129,456</u>
<b>TOTAL FUNDS</b>	<u>688,860</u>	<u>(95,852)</u>	<u>-</u>	<u>593,008</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	284,422	(295,830)	(11,408)
Fixed Asset Reserve	-	<u>(43,899)</u>	<u>(43,899)</u>
	284,422	(339,729)	(55,307)
<b>Restricted funds</b>			
Pump Track Project	-	(10,781)	(10,781)
Outdoor Skate Plaza Project	<u>1,538</u>	<u>(31,302)</u>	<u>(29,764)</u>
	<u>1,538</u>	<u>(42,083)</u>	<u>(40,545)</u>
<b>TOTAL FUNDS</b>	<u>285,960</u>	<u>(381,812)</u>	<u>(95,852)</u>

A current year and prior year combined position is as follows:

	At 1/8/20 £	Net movement in funds £	Transfers between funds £	At 31/7/22 £
<b>Unrestricted funds</b>				
General fund	98,412	7,336	(38,627)	67,121
Fixed Asset Reserve	<u>420,447</u>	<u>(81,470)</u>	<u>38,627</u>	<u>377,604</u>
	518,859	(74,134)	-	444,725
<b>Restricted funds</b>				
Pump Track Project	43,125	(18,867)	-	24,258
Outdoor Skate Plaza Project	<u>126,876</u>	<u>(55,224)</u>	-	<u>71,652</u>
	<u>170,001</u>	<u>(74,091)</u>	-	<u>95,910</u>
<b>TOTAL FUNDS</b>	<u>688,860</u>	<u>(148,225)</u>	-	<u>540,635</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**16. MOVEMENT IN FUNDS - continued**

A current year and prior year combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	594,508	(587,172)	7,336
Fixed Asset Reserve	<u>801</u>	<u>(82,271)</u>	<u>(81,470)</u>
	595,309	(669,443)	(74,134)
<b>Restricted funds</b>			
Pump Track Project	-	(18,867)	(18,867)
Outdoor Skate Plaza Project	<u>1,538</u>	<u>(56,762)</u>	<u>(55,224)</u>
	<u>1,538</u>	<u>(75,629)</u>	<u>(74,091)</u>
<b>TOTAL FUNDS</b>	<u>596,847</u>	<u>(745,072)</u>	<u>(148,225)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2022.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Ramp fund & half pipe donations	625	1,538
Grants	<u>4,000</u>	<u>93,204</u>
	4,625	94,742
<b>Other trading activities</b>		
Sales: Cold Drinks	5,567	5,286
Sales: Snack bar	58,752	38,268
T Shirt sales (Youth clothing)	1,075	608
Sales: Merchandise	1,956	1,394
Feed in tariff	4,652	4,607
Sale of Advertising space	-	500
Skate department	60	-
BMX department	<u>19</u>	<u>-</u>
	72,081	50,663
<b>Charitable activities</b>		
Group bookings	14,039	1,902
Subscriptions and membership	176,881	127,293
Venue hire	5,631	750
Skate school/ramp hire	11,795	4,150
Other income	800	-
Room/container rent hire	<u>3,440</u>	<u>2,908</u>
	212,586	137,003
<b>Other income</b>		
Gain on sale of tangible fixed assets	800	750
Insurance claim	<u>20,795</u>	<u>2,802</u>
	<u>21,595</u>	<u>3,552</u>
<b>Total incoming resources</b>	<b>310,887</b>	<b>285,960</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,672	1,539
Cost of sales	34,245	27,038
Closing stock	<u>(1,900)</u>	<u>(1,672)</u>
	34,017	26,905
<b>Charitable activities</b>		
Wages	149,497	141,849
Establishment costs	11,057	13,384
Repairs and maintenance	23,324	42,396
Subscriptions and donations	3,222	2,052
Carried forward	187,100	199,681

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

	2022	2021
	£	£
<b>Charitable activities</b>		
Brought forward	187,100	199,681
Equipment hire	1,101	1,101
Cleaning	3,443	1,606
Coaching	-	2,269
Bad Debts	-	610
Freehold property	16,030	16,648
Plant and machinery	55,814	69,270
Computer equipment	<u>74</u>	<u>64</u>
	263,562	291,249
<b>Support costs</b>		
<b>Management</b>		
Wages	37,374	35,462
Office Expenses	3,464	3,388
Travel and subsistence	434	323
Irrecoverable VAT	-	13,282
Postage and stationery	406	198
Advertising	1,384	908
Sundries	<u>1,397</u>	<u>898</u>
	44,459	54,459
<b>Finance</b>		
Bank charges	3,242	2,060
<b>Governance costs</b>		
Irrecoverable VAT	7,554	-
Legal and professional	7,568	4,235
Accountancy	<u>2,858</u>	<u>2,904</u>
	<u>17,980</u>	<u>7,139</u>
Total resources expended	<u>363,260</u>	<u>381,812</u>
Net expenditure	<u>(52,373)</u>	<u>(95,852)</u>

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

England & Wales - Charity number 1182950

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**  
**FOR**  
**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

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## **MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 JULY 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 2019).

#### **Our Aims and Objectives**

To promote for the benefit of the inhabitants of Cornwall and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively skateboarding and BMX biking for individuals who have need of such facilities by reason of their youth, age or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants

The skatepark was started in 1986 and is one of the longest-running indoor parks in the UK and is the largest indoor facility in the South West. It is housed in a purpose-built warehouse of approximately 24,000 square feet and is split into different sections: Street and Transition, the 'Black Pool', the Bowl, the Rhythm section, the Vert Ramp and the Mini Ramp. The outdoor facilities comprise an outdoor concrete plaza and pump track, making us an all-weather facility.

The main activities are:

- the provision of supervised sports activity sessions for young people, schools, clubs and the local community
- the provision of skateboard tuition to young people, schools, clubs and the local community
- the provision of a café and social area

Our staff are recognised as a valuable asset being experienced, highly skilled and proactive in delivering training and managing the facility.

We also promote events and competitions throughout the year and have a small bank of dedicated volunteers who assist with the set up and supervision. They also assist with activity supervision and have participated in external competitions as supervisors and minibuss drivers.

The trustees follow and keep up to date with all guidance issued by the Charities Commission on public benefit.

#### **Our Achievements and Performance**

The ongoing COVID pandemic has presented us with another difficult year, with enforced closures during November 2020 and January to April 2021. We utilised this downtime as an opportunity to review our fire and health & safety systems and consequently undertook major upgrade work. A new internal lighting system was installed, along with upgraded emergency backup lighting and a new fire alarm system. We also conducted an electrical survey and rewired several areas of the building. Time was also spent landscaping the external areas of the facility with new fencing, releveling of our car park and the creation of a small picnic area for fair weather use. The site is in excellent condition for all our users to enjoy safely.

Our monthly girls night continues to be a great success with riders of all ages attending, 4 years up to 50 years. We are now considering making this a fortnightly event due to such positive feedback. We also introduced a monthly BMX only session which has proved to be very popular with our local community.

When operational our regular sessions were well attended. Weekend afternoons were the most popular followed by weekday evenings. Our user group were very pleased to be back on the ramps and enjoying their chosen pursuit.

#### **Financial Review**

As at the 31st July 2021, the net current assets of the MHYCG were £49,353. Given the substantial expenditure on major safety upgrades throughout the year, the trustees are satisfied with the current financial position. The trustees always seek to achieve value for money in all transactions. The skatepark also benefits from a substantial solar PV array which generates 'Feed In Tariff' income plus very low energy costs.

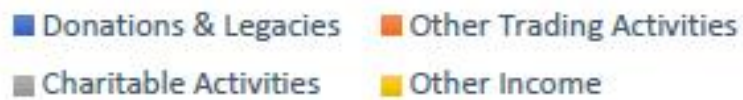
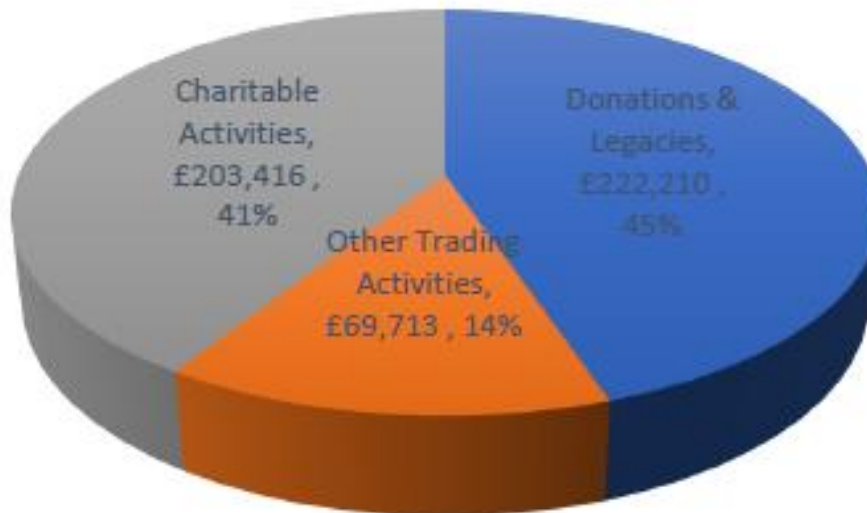
It is the policy of the MHYCG to maintain sufficient unrestricted funds to enable the skatepark to meet day to day running costs for a 3 month period.

MOUNT HAWKE YOUTH AND COMMUNITY GROUP

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2021

Income Comparison

**2019-20**



**2020-21**



## **MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 JULY 2021**

#### **Principal Risks and Mitigation**

##### **Safeguarding**

- The Trustees follow the Charities Commission guidance ‘Safeguarding and protecting people for charities and trustees’.
- The Chair of Trustees is the Designated Safeguarding Lead, having many years of experience in youth work. She provides in-house training to staff on a regular basis.
- All staff, trustees and volunteers are DBS checked.
- The facilities are maintained in accordance with H & S regulations.

##### **Financial**

- Income: footfall is monitored and has picked up post-Covid. There is a continuing programme of ongoing maintenance and planned investment in the facility to maintain its high profile status and attract greater numbers.
- Cash: the Trustees’ policy is to maintain cash reserves to cover a 3 month operating period.
- Internal Controls: include monthly reporting to trustees

#### **Structure, Governance and Management**

MHYCG is a Charity Incorporated Organisation (since April 2019) and is governed by a constitution.

Potential trustees may either be recommended or present an application themselves. Applicant trustees must be voted in by a majority vote of the existing board.

There are 10 trustees in office, drawn from varying backgrounds, who bring a wide range of expertise to the board including governance, health & safety, IT, safeguarding and finance skills.

The operational staff comprise of the general manager supported by skateboarding coaches, finance, administrative, youth/outreach, premises and catering staff.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1182950

**Principal address**

Mount Hawke Skatepark  
Gover Waterworks  
Mount Hawke  
TRURO  
TR4 8BQ

**Trustees**

S Bentley (resigned 31/7/2021)  
C R F Bracefield (resigned 31/12/2020)  
Ms N Rigby (resigned 31/12/2020)  
Miss C Arymar  
S Burton  
G Robinson  
K Brack (appointed 16/12/2020)  
V E Luckwell  
M Andrews (resigned 31/10/2020)  
Ms A Andrews (appointed 21/6/2021)  
M Shilton (appointed 21/6/2021)  
P Clemence (appointed 1/4/2022)  
P Wallwork (appointed 1/2/2022)  
E Clemence (appointed 3/5/2022)

**Independent Examiner**

Jonathan Mashen FCA  
Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

**Declaration**

Approved by order of the board of trustees on 31/05/22 and signed on its behalf by:



.....  
Miss C Arymar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**Independent examiner's report to the trustees of Mount Hawke Youth and Community Group**

I report to the charity trustees on my examination of the accounts of Mount Hawke Youth and Community Group (the Trust) for the year ended 31 July 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jonathan Mashen FCA  
Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Date: 31 May 2022

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	93,204	1,538	94,742	812,729
<b>Charitable activities</b>					
Skate Park	4	137,003	-	137,003	203,416
Other trading activities	3	50,663	-	50,663	69,713
Other income		<u>3,552</u>	<u>-</u>	<u>3,552</u>	<u>-</u>
<b>Total</b>		284,422	1,538	285,960	1,085,858
 <b>EXPENDITURE ON</b>					
Raising funds	5	26,905	-	26,905	41,817
<b>Charitable activities</b>					
Skate Park	6	312,823	42,084	354,907	355,181
<b>Total</b>		<u>339,728</u>	<u>42,084</u>	<u>381,812</u>	<u>396,998</u>
<b>NET INCOME/(EXPENDITURE)</b>		(55,306)	(40,546)	(95,852)	688,860
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		518,859	170,001	688,860	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>463,553</u></u>	<u><u>129,455</u></u>	<u><u>593,008</u></u>	<u><u>688,860</u></u>

The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**BALANCE SHEET**  
**31 JULY 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	414,199	129,456	543,655	590,449
<b>CURRENT ASSETS</b>					
Stocks	13	1,672	-	1,672	1,539
Debtors	14	8,353	-	8,353	9,850
Cash at bank and in hand		<u>60,646</u>	<u>-</u>	<u>60,646</u>	<u>95,181</u>
		70,671	-	70,671	106,570
<b>CREDITORS</b>					
Amounts falling due within one year	15	(21,318)	-	(21,318)	(8,159)
		<u>49,353</u>	<u>-</u>	<u>49,353</u>	<u>98,411</u>
<b>NET CURRENT ASSETS</b>					
		<u>49,353</u>	<u>-</u>	<u>49,353</u>	<u>98,411</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>463,552</u>	<u>129,456</u>	<u>593,008</u>	<u>688,860</u>
<b>NET ASSETS</b>		<u>463,552</u>	<u>129,456</u>	<u>593,008</u>	<u>688,860</u>
<b>FUNDS</b>	16				
Unrestricted funds				463,552	518,859
Restricted funds				<u>129,456</u>	<u>170,001</u>
<b>TOTAL FUNDS</b>				<u>593,008</u>	<u>688,860</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/05/22 and were signed on its behalf by:



.....  
C Arymar - Trustee

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Plant and machinery	- 25% on reducing balance

##### **Stocks**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**1. ACCOUNTING POLICIES - continued**

**Exemption from audit**

The Charitable Incorporated Organisation had an exemption from Audit in the prior year. This was confirmed by the charity commission even though income exceeds £1,000,000. This is due to the charity restructuring to a CIO and receiving a donation from its previous entity.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donation from previous entity	-	590,519
Ramp fund&half pipe donations	1,538	2,170
Grants	<u>93,204</u>	<u>220,040</u>
	<u>94,742</u>	<u>812,729</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Rural Payments Agency	-	154,465
School for Social	6,000	4,750
Job Retention Scheme Furlough	60,454	34,825
Cornwall Council Covid Support	26,750	25,000
Charities Aid Foundation	-	1,000
	<u>93,204</u>	<u>220,040</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Sales: Cold Drinks	5,286	4,493
Sales: Snack bar	38,268	60,890
T Shirt sales (Adults)	-	50
T Shirt sales (Youth clothing)	608	1,821
Sales: Merchandise	1,394	1,919
Feed in tariff	4,607	15
Sale of Advertising space	<u>500</u>	<u>525</u>
	<u>50,663</u>	<u>69,713</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020
		£	£
Group bookings	Skate Park	1,902	1,571
Subscriptions and membership	Skate Park	127,293	161,917
Venue Hire	Skate Park	750	5,245
Skate school/ramp hire	Skate Park	4,150	13,949
Room/container rent hire	Skate Park	2,908	19,395
Scooter hire	Skate Park	-	1,339
		<u>137,003</u>	<u>203,416</u>

**5. RAISING FUNDS**

**Other trading activities**

	2021	2020
	£	£
Opening stock	1,539	-
Purchases	27,038	43,356
Closing stock	<u>(1,672)</u>	<u>(1,539)</u>
	<u>26,905</u>	<u>41,817</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Skate Park	<u>291,249</u>	<u>63,658</u>	<u>354,907</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Staff costs	141,849	140,350
Establishment costs	13,384	11,573
Repairs and maintenance	42,396	19,771
Subscriptions and donations	2,052	2,700
Equipment hire	1,101	1,018
Cleaning	1,606	1,542
Coaching	2,269	4,726
Bad Debts	610	-
Depreciation	<u>85,982</u>	<u>78,359</u>
	<u>291,249</u>	<u>260,039</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Skate Park	<u>54,459</u>	<u>2,060</u>	<u>7,139</u>	<u>63,658</u>

Support costs, included in the above, are as follows:

	2021 Skate Park £	2020 Total activities £
Wages	35,462	35,088
Office Expenses	3,388	4,122
Travel and subsistence	323	485
Irrecoverable VAT	13,282	39,871
Postage and stationery	198	395
Advertising	908	2,101
Sundries	898	485
Bank charges	2,060	4,540
Loan interest	-	2,272
Legal and professional	4,235	3,224
Accountancy	<u>2,904</u>	<u>2,559</u>
	<u>63,658</u>	<u>95,142</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

**10. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	<u>177,311</u>	<u>175,438</u>
	<u>177,311</u>	<u>175,438</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Management	1	1
Administration	<u>8</u>	<u>7</u>
	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the CIO comprises of the trustees and the centre manager. The total amount of employee benefits of the key management personnel of the CIO were £30,896 (2020 - £35,156)

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	598,594	214,135	812,729
<b>Charitable activities</b>			
Skate Park	203,416	-	203,416
Other trading activities	<u>69,713</u>	<u>-</u>	<u>69,713</u>
<b>Total</b>	871,723	214,135	1,085,858
<b>EXPENDITURE ON</b>			
Raising funds	41,817	-	41,817
<b>Charitable activities</b>			
Skate Park	311,047	44,134	355,181
<b>Total</b>	<u>352,864</u>	<u>44,134</u>	<u>396,998</u>
<b>NET INCOME</b>	<u>518,859</u>	<u>170,001</u>	<u>688,860</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>518,859</u></u>	<u><u>170,001</u></u>	<u><u>688,860</u></u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2020	348,224	320,293	291	668,808
Additions	<u>6,430</u>	<u>32,758</u>	<u>-</u>	<u>39,188</u>
At 31 July 2021	<u>354,654</u>	<u>353,051</u>	<u>291</u>	<u>707,996</u>
<b>DEPRECIATION</b>				
At 1 August 2020	17,411	60,852	96	78,359
Charge for year	<u>16,648</u>	<u>69,270</u>	<u>64</u>	<u>85,982</u>
At 31 July 2021	<u>34,059</u>	<u>130,122</u>	<u>160</u>	<u>164,341</u>
<b>NET BOOK VALUE</b>				
At 31 July 2021	<u><u>320,595</u></u>	<u><u>222,929</u></u>	<u><u>131</u></u>	<u><u>543,655</u></u>
At 31 July 2020	<u><u>330,813</u></u>	<u><u>259,441</u></u>	<u><u>195</u></u>	<u><u>590,449</u></u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**13. STOCKS**

	2021	2020
	£	£
Stocks	<u>1,672</u>	<u>1,539</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	1,408	5,484
Other debtors	1,650	1,650
VAT	3,834	1,912
Prepayments and accrued income	<u>1,461</u>	<u>804</u>
	<u>8,353</u>	<u>9,850</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	14,420	1,486
Taxation and social security	1,646	2,087
Other creditors	<u>5,252</u>	<u>4,586</u>
	<u>21,318</u>	<u>8,159</u>

**16. MOVEMENT IN FUNDS**

	At 1/8/20	Net	Transfers	At
	£	movement	between	31/7/21
		in funds	funds	£
		£	£	
<b>Unrestricted funds</b>				
General fund	98,412	(11,408)	(37,650)	49,354
Fixed Asset Reserve	<u>420,447</u>	<u>(43,899)</u>	<u>37,650</u>	<u>414,198</u>
	518,859	(55,307)	-	463,552
<b>Restricted funds</b>				
Pump Track Project	43,125	(10,781)	-	32,344
Outdoor Skate Plaza Project	<u>126,876</u>	<u>(29,764)</u>	-	<u>97,112</u>
	170,001	(40,545)	-	129,456
<b>TOTAL FUNDS</b>	<u>688,860</u>	<u>(95,852)</u>	-	<u>593,008</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	284,422	(295,830)	(11,408)
Fixed Asset Reserve	<u>-</u>	<u>(43,899)</u>	<u>(43,899)</u>
	284,422	(339,729)	(55,307)
<b>Restricted funds</b>			
Pump Track Project	-	(10,781)	(10,781)
Outdoor Skate Plaza Project	<u>1,538</u>	<u>(31,302)</u>	<u>(29,764)</u>
	<u>1,538</u>	<u>(42,083)</u>	<u>(40,545)</u>
<b>TOTAL FUNDS</b>	<u>285,960</u>	<u>(381,812)</u>	<u>(95,852)</u>

**Comparatives for movement in funds**

	Net movement in funds £	Transfers between funds £	At 31/7/20 £
<b>Unrestricted funds</b>			
General fund	130,488	(32,076)	98,412
Fixed Asset Reserve	<u>388,371</u>	<u>32,076</u>	<u>420,447</u>
	518,859	-	518,859
<b>Restricted funds</b>			
Pump Track Project	43,125	-	43,125
Outdoor Skate Plaza Project	<u>126,876</u>	<u>-</u>	<u>126,876</u>
	<u>170,001</u>	<u>-</u>	<u>170,001</u>
<b>TOTAL FUNDS</b>	<u>688,860</u>	<u>-</u>	<u>688,860</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	449,127	(318,639)	130,488
Fixed Asset Reserve	<u>422,596</u>	<u>(34,225)</u>	<u>388,371</u>
	871,723	(352,864)	518,859
<b>Restricted funds</b>			
Pump Track Project	57,500	(14,375)	43,125
Outdoor Skate Plaza Project	<u>156,635</u>	<u>(29,759)</u>	<u>126,876</u>
	<u>214,135</u>	<u>(44,134)</u>	<u>170,001</u>
<b>TOTAL FUNDS</b>	<u><u>1,085,858</u></u>	<u><u>(396,998)</u></u>	<u><u>688,860</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/19 £	Net movement in funds £	Transfers between funds £	At 31/7/21 £
<b>Unrestricted funds</b>				
General fund	-	119,080	(69,726)	49,354
Fixed Asset Reserve	<u>-</u>	<u>344,472</u>	<u>69,726</u>	<u>414,198</u>
	-	463,552	-	463,552
<b>Restricted funds</b>				
Pump Track Project	-	32,344	-	32,344
Outdoor Skate Plaza Project	<u>-</u>	<u>97,112</u>	<u>-</u>	<u>97,112</u>
	<u>-</u>	<u>129,456</u>	<u>-</u>	<u>129,456</u>
<b>TOTAL FUNDS</b>	<u><u>-</u></u>	<u><u>593,008</u></u>	<u><u>-</u></u>	<u><u>593,008</u></u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	733,549	(614,469)	119,080
Fixed Asset Reserve	<u>422,596</u>	<u>(78,124)</u>	<u>344,472</u>
	1,156,145	(692,593)	463,552
<b>Restricted funds</b>			
Pump Track Project	57,500	(25,156)	32,344
Outdoor Skate Plaza Project	<u>158,173</u>	<u>(61,061)</u>	<u>97,112</u>
	<u>215,673</u>	<u>(86,217)</u>	<u>129,456</u>
<b>TOTAL FUNDS</b>	<u>1,371,818</u>	<u>(778,810)</u>	<u>593,008</u>

**17. RELATED PARTY DISCLOSURES**

On 17 September 2019 Mount Hawke Youth and Community Group (Charity Number: 1011411), in which all the trustees of the CIO were trustees, donated the value of its net assets of £590,519 to the CIO. This was shown in the prior year accounts.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donation from previous entity	-	590,519
Ramp fund&half pipe donations	1,538	2,170
Grants	<u>93,204</u>	<u>220,040</u>
	94,742	812,729
<b>Other trading activities</b>		
Sales: Cold Drinks	5,286	4,493
Sales: Snack bar	38,268	60,890
T Shirt sales (Adults)	-	50
T Shirt sales (Youth clothing)	608	1,821
Sales: Merchandise	1,394	1,919
Feed in tariff	4,607	15
Sale of Advertising space	<u>500</u>	<u>525</u>
	50,663	69,713
<b>Charitable activities</b>		
Group bookings	1,902	1,571
Subscriptions and membership	127,293	161,917
Other (to split in word)	<u>7,808</u>	<u>39,928</u>
	137,003	203,416
<b>Other income</b>		
Gain on sale of tangible fixed assets	750	-
Insurance claim	<u>2,802</u>	<u>-</u>
	<u>3,552</u>	<u>-</u>
<b>Total incoming resources</b>	285,960	1,085,858
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,539	-
Cost of sales	27,038	43,356
Closing stock	<u>(1,672)</u>	<u>(1,539)</u>
	26,905	41,817
<b>Charitable activities</b>		
Wages	141,849	140,350
Establishment costs	13,384	11,573
Repairs and maintenance	42,396	19,771
Carried forward	197,629	171,694

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2021**

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	197,629	171,694
Subscriptions and donations	2,052	2,700
Equipment hire	1,101	1,018
Cleaning	1,606	1,542
Coaching	2,269	4,726
Bad Debts	610	-
Freehold property	16,648	17,411
Plant and machinery	69,270	60,852
Computer equipment	64	96
	<u>291,249</u>	<u>260,039</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	35,462	35,088
Office Expenses	3,388	4,122
Travel and subsistence	323	485
Irrecoverable VAT	13,282	39,871
Postage and stationery	198	395
Advertising	908	2,101
Sundries	898	485
	<u>54,459</u>	<u>82,547</u>
<b>Finance</b>		
Bank charges	2,060	4,540
Loan interest	-	2,272
	<u>2,060</u>	<u>6,812</u>
<b>Governance costs</b>		
Legal and professional	4,235	3,224
Accountancy	2,904	2,559
	<u>7,139</u>	<u>5,783</u>
Total resources expended	<u>381,812</u>	<u>396,998</u>
<b>Net (expenditure)/income</b>	<u>(95,852)</u>	<u>688,860</u>

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

England & Wales - Charity number 1182950

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2020**  
**FOR**  
**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

Lang Bennetts  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

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## **MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 JULY 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of 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 2019).

#### **Our Aims and Objectives**

To promote for the benefit of the inhabitants and visitors of Cornwall and the surrounding area, the provision of facilities for recreation or other leisure time occupation, in particular but not exclusively skateboarding and BMX biking for individuals who have need of such facilities by reason of their youth, age or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The skate park was started in 1986 and is one of the longest-running indoor parks in the UK and is the largest indoor facility in the South West. It is housed in a purpose built warehouse of approximately 24,000 square feet and is split into different sections: Street and Transition, the 'Black Pool', the Bowl, the Rhythm section, the Vert Ramp and the Mini Ramp. The outdoor facilities comprise an outdoor concrete plaza and pump track, making us an all-weather facility.

The main activities are:-

- The provision of supervised sports activity sessions for young people, schools, clubs and the local community
- The provision of skateboard tuition to young people, schools, clubs and the local community
- The provision of a café and social area

Our staff are recognised as a valuable asset being experienced, highly skilled and proactive in delivering training and managing the facility.

We also promote events and competitions throughout the year and have a small bank of dedicated volunteers who assist with the set up and supervision. They also assist with activity supervision and have participated in external competitions as supervisors and minibuss drivers.

The trustees follow and keep up to date with all guidance issued by the Charities Commission on public benefit.

#### **Our Achievements and Performance**

During the winter months we completed the build of our outdoor concrete plaza. A project that has been several years in the making. Supported by funding from the Rural Development Programme for England, we are now an all-weather facility, allowing people to ride outside during the sunny summer months in Cornwall. Unfortunately Covid delayed our grand opening but the new facility is now being enjoyed by the whole community.

In response to feedback gathered from our users, we successfully installed a new multi-tier halfpipe skate ramp. The ramp is almost 50ft wide and one of the largest in the country. The installation has been received with fantastic reviews and has enabled our riders to take their skills to the next level.

The introduction of a monthly Girls' Night has been a great success, becoming more popular month by month. We have riders of all ages attending, of 4 years up to 50 years. This session acts as a great introduction to wheeled sports and coaching is available during the session, helping more young people develop in their chosen activity.

Overall, it was a difficult year in terms of Covid: the Skate Park was closed for the entire period of the lockdown and the staff were furloughed. However, we managed to maintain the status quo and are once again fully operational with no loss of staff.

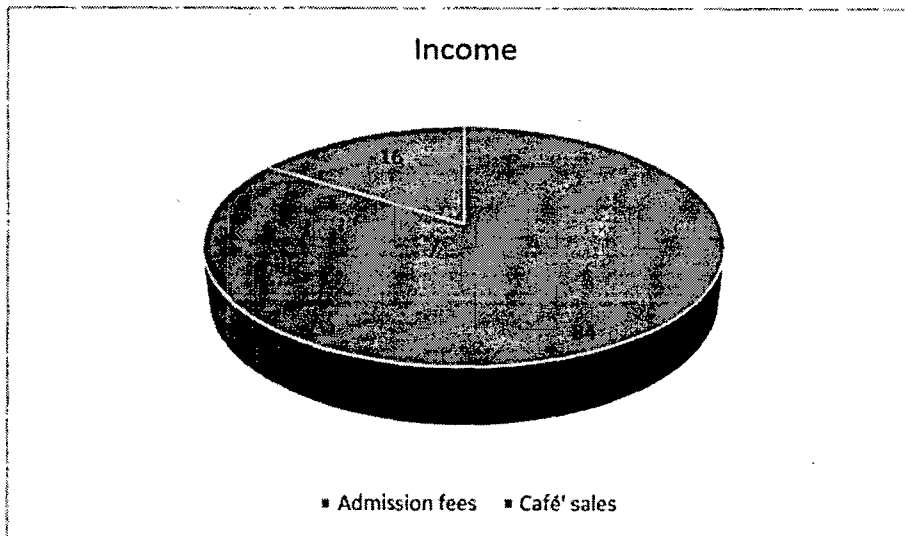
#### **Financial Review**

As at the 31st of July, 2020, the net current assets of the MHYCG were £98,411. We are satisfied that this is a sound financial position, given that we have invested in implementing substantial facility upgrades. The Trustees always seek to achieve value for money in all transactions. The Skate Park also benefits from a substantial solar PV array, which generates Feed-In Tariff income plus very low energy costs.

It is the policy of the MHYCG to maintain sufficient unrestricted funds to enable the Skatepark to meet the day to day running costs for a 3 month period. This was achieved in the financial year, with free reserves of £98,411 of which cash held was £95,181.

All cash reserves are held in accounts with a leading UK clearing bank, which presents minimal risk as far as possible, to the MHYCG.

The principal sources of income are:-



We also raised £2,170 in donations and received funding from the RDPE of £154,465 for the construction of the Outdoor Skateboard Plaza.

### **Principal Risks and Mitigation**

#### **Safeguarding**

- The Trustees follow the Charities Commission guidance 'Safeguarding and protecting people for charities and trustees'
- The Chair of Trustees is the Designated Safeguarding Lead, having many years of experience in youth work. She provides in-house training to staff on a regular basis
- All staff, trustees and volunteers are DBS checked
- The facilities are maintained in accordance with H & S regulations

#### **Financial**

- Income: footfall is monitored and has picked up post-Covid. There is a continuing programme of ongoing maintenance and planned investment in the facility to maintain its high profile status and attract greater numbers
- Cash: the Trustees' policy is to maintain cash reserves to cover a 3 month operating period
- Internal Controls: include monthly reporting to trustees

A review of major risks is due to be completed in the near future, at which time the existing risk register will be updated.

### **Structure, Governance and Management**

MHYCG is a Charity Incorporated Organisation (since April 2019) and is governed by a constitution.

Potential trustees may either be recommended or present an application themselves. Applicant trustees must be voted in by a majority vote of the existing board.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2020**

There are 11 trustees in office, drawn from varying backgrounds, who bring a wide range of expertise to the board, including governance, H & S, IT, safeguarding and finance skills.

The operational staff comprise the Skate park manager, supported by skateboarding coaches, finance, administrative, youth/outreach, premises, catering staff.

**Related Parties**

On 17 September 2019 Mount Hawke Youth and Community Group (Charity Number: 1011411), in which all the trustees of the CIO were trustees, donated the value of its net assets of £590,519 to the CIO.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1182950

**Principal address**

Mount Hawke Skatepark  
Gover Waterworks  
Mount Hawke  
TRURO  
TR4 8BQ

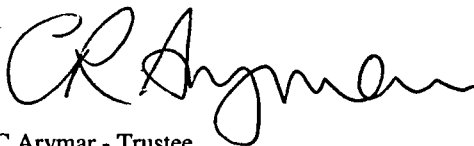
**Trustees**

S Bentley (appointed 11/4/2020) (resigned 31/7/2021)  
C R F Bracefield (appointed 11/4/2020) (resigned 31/12/2020)  
Ms N Rigby (appointed 11/4/2020) (resigned 31/12/2020)  
Miss C Arymar (appointed 11/4/2020)  
S Burton (appointed 11/4/2020)  
G Robinson (appointed 11/4/2020)  
Dr A Stanhope (appointed 11/4/2020) (resigned 31/7/2020)  
K Brack (appointed 16/12/2020)  
V E Luckwell  
C Ramsey (appointed 11/4/2020) (resigned 31/7/2020)  
Mrs D Rodda (appointed 11/4/2020) (resigned 31/7/2020)  
M Andrews (appointed 11/4/2020) (resigned 31/10/2020)  
Mrs C R A Keene (appointed 1/8/2019) (resigned 31/12/2019)  
Ms A Andrews (appointed 21/6/2021)  
M Shilton (appointed 21/6/2021)  
L Rich (resigned 1/3/2020)

**Independent Examiner**

Jonathan Mashen  
FCA  
Lang Bennetts  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Approved by order of the board of trustees on 22 December 2021 and signed on its behalf by:



Miss C Arymar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**Independent examiner's report to the trustees of Mount Hawke Youth and Community Group**

I report to the charity trustees on my examination of the accounts of Mount Hawke Youth and Community Group (the Trust) for the year ended 31 July 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have taken notice of the dispensation issued by the Charity Commission on the 9 November 2021 from the accounts scrutiny requirements of Section 144(2) of the Charities Act 2011.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jonathan Mashen  
FCA  
Lang Bennetts  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Date: ..... 10/1/2022 .....

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	2	598,594	214,135	812,729
<b>Charitable activities</b>	4			
Skate Park		203,416	-	203,416
Other trading activities	3	<u>69,713</u>	<u>-</u>	<u>69,713</u>
<b>Total</b>		871,723	214,135	1,085,858
<b>EXPENDITURE ON</b>				
Raising funds	5	41,817	-	41,817
<b>Charitable activities</b>	6			
Skate Park		311,047	44,134	355,181
<b>Total</b>		<u>352,864</u>	<u>44,134</u>	<u>396,998</u>
<b>NET INCOME</b>		<u>518,859</u>	<u>170,001</u>	<u>688,860</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>518,859</u>	<u>170,001</u>	<u>688,860</u>

The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**BALANCE SHEET**  
**31 JULY 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	11	420,448	170,001	590,449
<b>CURRENT ASSETS</b>				
Stocks	12	1,539	-	1,539
Debtors	13	9,850	-	9,850
Cash at bank and in hand		<u>95,181</u>	<u>-</u>	<u>95,181</u>
		106,570	-	106,570
<b>CREDITORS</b>				
Amounts falling due within one year	14	(8,159)	-	(8,159)
		<u>98,411</u>	<u>-</u>	<u>98,411</u>
<b>NET CURRENT ASSETS</b>				
		<u>98,411</u>	<u>-</u>	<u>98,411</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>518,859</u>	<u>170,001</u>	<u>688,860</u>
<b>NET ASSETS</b>		<u>518,859</u>	<u>170,001</u>	<u>688,860</u>
<b>FUNDS</b>	15			
Unrestricted funds				518,859
Restricted funds				<u>170,001</u>
<b>TOTAL FUNDS</b>				<u>688,860</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2021 and were signed on its behalf by:



C Arymar - Trustee

The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 JULY 2020**

	Notes	£
<b>Cash flows from operating activities</b>		
Cash generated from operations	1	<u>763,989</u>
Net cash provided by operating activities		<u>763,989</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets		<u>(668,808)</u>
Net cash (used in)/provided by investing activities		<u>(668,808)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		95,181
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>-</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>95,181</u></u>

The notes form part of these financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 JULY 2020**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	£
Net income for the reporting period (as per the Statement of Financial Activities)	688,860
<b>Adjustments for:</b>	
Depreciation charges	78,359
Increase in stocks	(1,539)
Increase in debtors	(9,850)
Increase in creditors	<u>8,159</u>
<b>Net cash provided by operations</b>	<u><u>763,989</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/8/19 £	Cash flow £	At 31/7/20 £
<b>Net cash</b>			
Cash at bank and in hand	<u>-</u>	<u>95,181</u>	<u>95,181</u>
	<u>-</u>	<u>95,181</u>	<u>95,181</u>
<b>Total</b>	<u><u>-</u></u>	<u><u>95,181</u></u>	<u><u>95,181</u></u>

The notes form part of these financial statements

## MOUNT HAWKE YOUTH AND COMMUNITY GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Plant and machinery	- 25% on reducing balance

##### **Stocks**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Exemption from audit**

The Charitable Incorporated Organisation has had exemption from Audit confirmed by the charity commission even though income exceeds £1,000,000. This is due to the charity restructuring to a CIO and receiving a donation from its previous entity.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

**2. DONATIONS AND LEGACIES**

	£
Donation from previous entity	590,519
Ramp fund&half pipe donations	2,170
Grants	<u>220,040</u>
	<u>812,729</u>

Grants received, included in the above, are as follows:

	£
Rural Payments Agency	154,465
School for Social	4,750
Job Retention Scheme Furlough	34,825
Cornwall Council Covid Support	25,000
Charities Aid Foundation	<u>1,000</u>
	<u>220,040</u>

**3. OTHER TRADING ACTIVITIES**

	£
Sales: Cold Drinks	4,493
Sales: Snack bar	60,890
T Shirt sales (Adults)	50
T Shirt sales (Youth clothing)	1,821
Sales: Merchandise	1,919
Feed in tariff	15
Sale of Advertising space	<u>525</u>
	<u>69,713</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		£
Group bookings	Activity	
	Skate Park	1,571
Subscriptions and membership	Skate Park	161,917
Venue hire	Skate Park	5,245
Skate school/ramp hire	Skate Park	13,949
Room/container rent hire	Skate Park	19,395
Scooter hire	Skate Park	<u>1,339</u>
		<u>203,416</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

**5. RAISING FUNDS**

**Other trading activities**

	£
Purchases	43,356
Closing stock	<u>(1,539)</u>
	<u>41,817</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Skate Park	<u>260,039</u>	<u>95,142</u>	<u>355,181</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	£
Staff costs	140,350
Establishment costs	11,573
Repairs and maintenance	19,771
Subscriptions and donations	2,700
Equipment hire	1,018
Cleaning	1,542
Coaching	4,726
Depreciation	<u>78,359</u>
	<u>260,039</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Skate Park	<u>82,547</u>	<u>6,812</u>	<u>5,783</u>	<u>95,142</u>

Support costs, included in the above, are as follows:

	Skate Park £
Wages	35,088
Office Expenses	4,122
Travel and subsistence	485
Irrecoverable VAT	39,871
Postage and stationery	395
Advertising	2,101
Sundries	485
Bank charges	4,540
Loan interest	2,272
Legal and professional	3,224
Accountancy	<u>2,559</u>
	<u>95,142</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2020.

**10. STAFF COSTS**

Wages and salaries	£ 175,438
	<u>175,438</u>

The average monthly number of employees during the year was as follows:

Management	1
Administration	<u>7</u>
	<u>8</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the CIO comprises of the trustees and the centre manager. The total amount of employee benefits of the key management personnel of the CIO were £35,156.

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
Additions	<u>348,224</u>	<u>320,293</u>	<u>291</u>	<u>668,808</u>
<b>DEPRECIATION</b>				
Charge for year	<u>17,411</u>	<u>60,852</u>	<u>96</u>	<u>78,359</u>
<b>NET BOOK VALUE</b>				
At 31 July 2020	<u>330,813</u>	<u>259,441</u>	<u>195</u>	<u>590,449</u>

**12. STOCKS**

Stocks	£ <u>1,539</u>
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**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	£
Trade debtors	5,484
Other debtors	1,650
VAT	1,912
Prepayments and accrued income	<u>804</u>
	<u>9,850</u>

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	£
Trade creditors	1,486
Taxation and social security	2,087
Other creditors	<u>4,586</u>
	<u>8,159</u>

<b>15. MOVEMENT IN FUNDS</b>			
	Net movement in funds £	Transfers between funds £	At 31/7/20 £
<b>Unrestricted funds</b>			
General fund	130,488	(32,076)	98,412
Fixed Asset Reserve	<u>388,371</u>	<u>32,076</u>	<u>420,447</u>
	518,859	-	518,859
<b>Restricted funds</b>			
Pump Track Project	43,125	-	43,125
Outdoor Skate Plaza Project	<u>126,876</u>	-	<u>126,876</u>
	<u>170,001</u>	-	<u>170,001</u>
<b>TOTAL FUNDS</b>	<u>688,860</u>	-	<u>688,860</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	449,127	(318,639)	130,488
Fixed Asset Reserve	<u>422,596</u>	<u>(34,225)</u>	<u>388,371</u>
	871,723	(352,864)	518,859
<b>Restricted funds</b>			
Pump Track Project	57,500	(14,375)	43,125
Outdoor Skate Plaza Project	<u>156,635</u>	<u>(29,759)</u>	<u>126,876</u>
	<u>214,135</u>	<u>(44,134)</u>	<u>170,001</u>
<b>TOTAL FUNDS</b>	<u>1,085,858</u>	<u>(396,998)</u>	<u>688,860</u>

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

**16. RELATED PARTY DISCLOSURES**

On 17 September 2019 Mount Hawke Youth and Community Group (Charity Number: 1011411), in which all the trustees of the CIO were trustees, donated the value of its net assets of £590,519 to the CIO.

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2020**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donation from previous entity	590,519
Ramp fund&half pipe donations	2,170
Grants	<u>220,040</u>
	812,729

**Other trading activities**

Sales: Cold Drinks	4,493
Sales: Snack bar	60,890
T Shirt sales (Adults)	50
T Shirt sales (Youth clothing)	1,821
Sales: Merchandise	1,919
Feed in tariff	15
Sale of Advertising space	<u>525</u>
	69,713

**Charitable activities**

Group bookings	1,571
Subscriptions and membership	161,917
Other (to split in word)	<u>39,928</u>
	<u>203,416</u>

**Total incoming resources** 1,085,858

**EXPENDITURE**

**Other trading activities**

Cost of sales	43,356
Closing stock	<u>(1,539)</u>
	41,817

**Charitable activities**

Wages	140,350
Establishment costs	11,573
Repairs and maintenance	19,771
Subscriptions and donations	2,700
Equipment hire	1,018
Cleaning	1,542
Coaching	4,726
Freehold property	17,411
Plant and machinery	60,852
Computer equipment	<u>96</u>
	260,039

This page does not form part of the statutory financial statements

**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2020**

	£
<b>Support costs</b>	
<b>Management</b>	
Wages	35,088
Office Expenses	4,122
Travel and subsistence	485
Irrecoverable VAT	39,871
Postage and stationery	395
Advertising	2,101
Sundries	485
	<u>82,547</u>
<b>Finance</b>	
Bank charges	4,540
Loan interest	2,272
	<u>6,812</u>
<b>Governance costs</b>	
Legal and professional	3,224
Accountancy	2,559
	<u>5,783</u>
Total resources expended	<u>396,998</u>
Net income	<u>688,860</u>

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