

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

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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

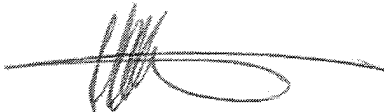
Trustees

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 on29/05/24..... 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,845	-	3,845	4,625
Charitable activities	4				
Skate Park		244,775	-	244,775	212,586
Other trading activities	3	95,900	-	95,900	72,081
Other income		-	-	-	21,595
Total		<u>344,520</u>	<u>-</u>	<u>344,520</u>	<u>310,887</u>
EXPENDITURE ON					
Raising funds	5	51,587	-	51,587	34,017
Charitable activities	6				
Skate Park		<u>299,480</u>	<u>25,282</u>	<u>324,762</u>	<u>329,243</u>
Total		<u>351,067</u>	<u>25,282</u>	<u>376,349</u>	<u>363,260</u>
NET INCOME/(EXPENDITURE)		(6,547)	(25,282)	(31,829)	(52,373)
RECONCILIATION OF FUNDS					
Total funds brought forward		444,725	95,910	540,635	593,008
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	12	352,635	70,628	423,263	473,513
CURRENT ASSETS					
Stocks	13	4,913	-	4,913	1,900
Debtors	14	2,257	-	2,257	6,099
Cash at bank and in hand		92,233	-	92,233	69,485
		99,403	-	99,403	77,484
CREDITORS					
Amounts falling due within one year	15	(13,860)	-	(13,860)	(10,362)
NET CURRENT ASSETS		85,543	-	85,543	67,122
TOTAL ASSETS LESS CURRENT LIABILITIES		438,178	70,628	508,806	540,635
NET ASSETS		438,178	70,628	508,806	540,635
FUNDS	16				
Unrestricted funds				438,178	444,725
Restricted funds				70,628	95,910
TOTAL FUNDS				508,806	540,635

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
	Activity	£	£
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 Skate Park £	2022 Total 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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,625	-	4,625
Charitable activities			
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>
Total	<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
Charitable activities			
Skate Park	<u>295,697</u>	<u>33,546</u>	<u>329,243</u>
Total	<u>329,714</u>	<u>33,546</u>	<u>363,260</u>
NET INCOME/(EXPENDITURE)	(18,827)	(33,546)	(52,373)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>463,552</u>	<u>129,456</u>	<u>593,008</u>
TOTAL FUNDS CARRIED FORWARD	<u>444,725</u>	<u>95,910</u>	<u>540,635</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
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 £
Unrestricted funds				
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
Restricted funds				
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>
TOTAL FUNDS	<u>540,635</u>	<u>(31,829)</u>	<u>-</u>	<u>508,806</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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)
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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
Restricted funds				
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>
TOTAL FUNDS	<u>593,008</u>	<u>(52,373)</u>	<u>-</u>	<u>540,635</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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)
Restricted funds			
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>
TOTAL FUNDS	<u>310,887</u>	<u>(363,260)</u>	<u>(52,373)</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 £
Unrestricted funds				
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
Restricted funds				
Pump Track Project	32,344	(14,151)	-	18,193
Outdoor Skate Plaza Project	<u>97,112</u>	<u>(44,677)</u>	<u>-</u>	<u>52,435</u>
	<u>129,456</u>	<u>(58,828)</u>	<u>-</u>	<u>70,628</u>
TOTAL FUNDS	<u>593,008</u>	<u>(84,202)</u>	<u>-</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 £
Unrestricted funds			
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)
Restricted funds			
Pump Track Project	-	(14,151)	(14,151)
Outdoor Skate Plaza Project	<u>-</u>	<u>(44,677)</u>	<u>(44,677)</u>
	<u>-</u>	<u>(58,828)</u>	<u>(58,828)</u>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Ramp fund & half pipe donations	345	625
Grants	<u>3,500</u>	<u>4,000</u>
	3,845	4,625
Other trading activities		
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
Charitable activities		
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
Other income		
Gain on sale of tangible fixed assets	-	800
Insurance claim	<u>-</u>	<u>20,795</u>
	-	21,595
Total incoming resources	344,520	310,887
EXPENDITURE		
Other trading activities		
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
Charitable activities		
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

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MOUNT HAWKE YOUTH AND COMMUNITY GROUP

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

	2023 £	2022 £
Charitable activities		
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
Support costs		
Management		
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
Finance		
Bank charges	5,184	3,242
Governance costs		
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>

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