

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

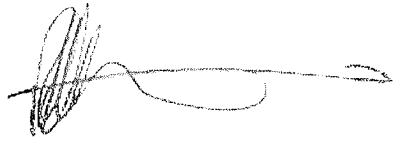
**MOUNT HAWKE YOUTH AND COMMUNITY GROUP**

**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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<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.

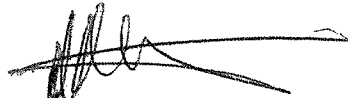
# MOUNT HAWKE YOUTH AND COMMUNITY GROUP

## 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



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**

**5 Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
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**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
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**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
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

	Running of Mount Hawke skate park 2025 £	Running of Mount Hawke skate park 2024 £
<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>
Total	<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

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
At 31 July 2025	354,654	375,675	670	730,999
<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
At 31 July 2025	93,537	288,704	539	382,780
<b>Carrying amount</b>				
At 31 July 2025	261,117	86,971	131	348,219
At 31 July 2024	274,870	102,456	195	377,521

**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>          </u>	<u>          </u>

**15 Stocks**

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

**16 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	3,381	6,510
Other debtors	-	50
Prepayments and accrued income	1,981	625
	<u>          </u>	<u>          </u>
	5,362	7,185
	<u>          </u>	<u>          </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>          </u>	<u>          </u>
	8,492	11,357
	<u>          </u>	<u>          </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 £	Resources expended £	At 31 July 2025 £
	-	-	-	-
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>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
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.

	At 1 August 2024	Incoming resources	Resources expended	Transfers	At 31 July 2025
	£	£	£	£	£
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>

Previous year:	At 1 August 2023	Incoming resources	Resources expended	Transfers	At 31 July 2024
	£	£	£	£	£
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>

### **20 Analysis of net assets between funds**

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<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>

**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).