

Camphill Community Mourne Grange

Northern Ireland · Charity number 100884

Details

Status	Received
Company number	8860
Registered	2017-07-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	169 Newry Road Kilkeel Newry 169 Newry Road BT34 4ex BT34 4EX
Phone	028 4176 0128
Email	info@mournegrange.org
Website	www.mournegrange.org

Activities

Purposes: The Charity's objects are, for the public benefit, to relieve sickness, promote good health, provide care to and advance the education and training of: people with a disability (whether mental or physical), the young, the old, or people otherwise in need, in accordance with the principles of Dr Rudolf Steiner and Dr Karl König (as summarised in Schedule 2 to these Articles), particularly (without limitation) by the establishment and maintenance of intentional communities in the form of villages, residential houses, day centres, kindergartens, schools, colleges or other types of social and/or educational community, in which beneficiaries live and/or work and/or to which they otherwise resort, in community with persons providing support (known as "Co-workers").

What the charity does: The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Accommodation/housing, Advice/advocacy/information, Arts, Community development, Community enterprise, Counselling/support, Cultural, Disability, Education/training, Environment/sustainable development/conservation, General charitable purposes, Human rights/equality

Who the charity helps: Adult training, Learning disabilities, Mental health, Parents, Physical disabilities, Sensory disabilities, Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,328,961	£3,263,204	£-938,325	61

Trustees

Name	Role	Appointed
Dr David Gaw		
John Mcloughlin		
Mr Michael Rascher		
Mr Peter George Dewdney		
Mr Peter Rafferty		
Mrs Christina Ehrhardt		
Mrs June Elizabeth Houston		
Mrs Miriam Cotter		

Accounts

Camphill Community Mourne Grange

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	12,607	–	12,607	14,023
Charitable activities	6	2,516,594	792,510	3,309,104	3,048,093
Other income	7	7,250	–	7,250	–
Total income		<u>2,536,451</u>	<u>792,510</u>	<u>3,328,961</u>	<u>3,062,116</u>
Expenditure					
Expenditure on charitable activities	8	2,280,050	983,154	3,263,204	3,145,382
Total expenditure		<u>2,280,050</u>	<u>983,154</u>	<u>3,263,204</u>	<u>3,145,382</u>
Net income/(expenditure)		<u>256,401</u>	<u>(190,644)</u>	<u>65,757</u>	<u>(83,266)</u>
Transfers between funds		(178,593)	178,593	–	–
Net movement in funds		<u>77,808</u>	<u>(12,051)</u>	<u>65,757</u>	<u>(83,266)</u>
Reconciliation of funds					
Total funds brought forward		683,695	12,051	695,746	779,012
Total funds carried forward		<u>761,503</u>	<u>–</u>	<u>761,503</u>	<u>695,746</u>

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

The notes on pages 22 to 35 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

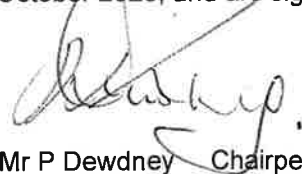
Statement of Financial Position

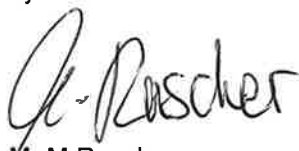
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	128,549	168,560
Current assets			
Stocks	14	103,031	90,959
Debtors	15	313,598	196,479
Cash at bank and in hand		1,161,348	1,055,491
		<u>1,577,977</u>	<u>1,342,929</u>
Creditors: amounts falling due within one year	17	<u>938,325</u>	<u>805,582</u>
Net current assets		<u>639,652</u>	<u>537,347</u>
Total assets less current liabilities		<u>768,201</u>	<u>705,907</u>
Creditors: amounts falling due after more than one year	18	<u>6,698</u>	<u>10,161</u>
Net assets		<u>761,503</u>	<u>695,746</u>
Funds of the charity			
Restricted funds		—	12,051
Unrestricted funds		<u>761,503</u>	<u>683,695</u>
Total charity funds	21	<u>761,503</u>	<u>695,746</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 October 2025, and are signed on behalf of the board by:


Mr P Dewdney Chairperson
Trustee


Mr M Rascher
Trustee

The notes on pages 22 to 35 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	65,757	(83,266)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	40,010	44,029
Interest payable and similar charges	1,296	662
Gains on disposal of tangible fixed assets	(7,250)	—
<i>Changes in:</i>		
Stocks	(12,072)	2,567
Trade and other debtors	(117,119)	14,503
Trade and other creditors	132,329	(103,376)
Cash generated from operations	102,951	(124,881)
Interest paid	(1,296)	(662)
Net cash from/(used in) operating activities	101,655	(125,543)
Cash flows from investing activities		
Purchase of tangible assets	—	(35,707)
Proceeds from sale of tangible assets	7,250	—
Net cash from/(used in) investing activities	7,250	(35,707)
Cash flows from financing activities		
Payments of finance lease liabilities	(3,048)	13,209
Net cash (used in)/from financing activities	(3,048)	13,209
Net increase/(decrease) in cash and cash equivalents	105,857	(148,041)
Cash and cash equivalents at beginning of year	1,055,491	1,203,532
Cash and cash equivalents at end of year	1,161,348	1,055,491

The notes on pages 22 to 35 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 169 Newry Road, Kilkeel, Down, BT34 4EX, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

The company is responsible for various types of funds which require separate disclosure as follows:

Restricted funds

Funds earmarked by the donor for a specific purpose.

Unrestricted funds

Funds which are expendable at the discretion of the directors in the furtherance of the objectives of the charity.

Designated funds

Funds which the Trustees have set aside for a specific purpose.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised in the period in which costs or the expense is incurred. The costs of generating voluntary income include direct costs involved in fundraising. The cost of charitable activities includes all direct costs relating to charitable projects and also all overheads with the exception of governance costs which comprise audit and legal advice for trustees and costs associated with constitutional and statutory requirements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	- 2% straight line
Furniture & equipment	- 10% straight line
Motor vehicles	- 25% straight line
Farm implements and equipment	- 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stock of consumables, other stocks and livestock are valued at the lower of cost and net realisable value. The cost of livestock incorporates all direct costs in rearing the animals and a proportion of indirect costs attributable to their production. Net realisable value is calculated by the farm manager and livestock is valued by similar type and quality together on an average basis classified according to age.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Limited by guarantee

The company is an incorporated company limited by guarantee. In the event of the company being wound up, liability is limited to £5 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations & legacies	12,607	—	12,607

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations & legacies	5,173	8,850	14,023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Craft Shop & Cafe	108,606	—	108,606
Land (cattle etc.)	9,702	—	9,702
Day Opportunity	132,645	—	132,645
Residential Charges	597,996	—	597,996
Adults Fees	1,554,871	—	1,554,871
Supported Living	62,926	792,510	855,436
Expenses refunded re: Housing Support	15,000	—	15,000
Other income	34,848	—	34,848
	<u>2,516,594</u>	<u>792,510</u>	<u>3,309,104</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Craft Shop & Cafe	75,656	—	75,656
Land (cattle etc.)	8,111	—	8,111
Day Opportunity	109,637	—	109,637
Residential Charges	555,536	—	555,536
Adults Fees	1,453,718	—	1,453,718
Supported Living	36,316	758,262	794,578
Expenses refunded re: Housing Support	15,000	—	15,000
Other income	35,857	—	35,857
	<u>2,289,831</u>	<u>758,262</u>	<u>3,048,093</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets	7,250	7,250	—	—

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Craft shop	107,393	—	107,393
Land (cattle etc.)	73,398	—	73,398
Weavery	34,555	—	34,555
Woodwork	1,590	—	1,590
Food processing	2,512	—	2,512
Other Workshop costs	4,730	—	4,730
Workshop Development & Day Opportunities	46,038	—	46,038
Community costs	2,007,912	980,756	2,988,668
Support costs	1,922	2,398	4,320
	2,280,050	983,154	3,263,204

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Craft shop	94,541	—	94,541
Land (cattle etc.)	68,219	—	68,219
Weavery	32,330	—	32,330
Woodwork	3,681	—	3,681
Food processing	4,879	—	4,879
Other Workshop costs	3,847	1,944	5,791
Workshop Development & Day Opportunities	46,857	—	46,857
Community costs	1,780,714	1,104,050	2,884,764
Support costs	1,851	2,469	4,320
	2,036,919	1,108,463	3,145,382

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	40,010	44,029
Gains on disposal of tangible fixed assets	(7,250)	—
Foreign exchange differences	194	249

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>4,320</u>	<u>4,320</u>

In addition to the auditors remuneration, other accountancy services of £ £23,606 (2024 £29,675) were provided in year.

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and Salaries	1,530,132	1,445,143
Pensions	53,128	50,340
	<u>1,583,260</u>	<u>1,495,483</u>

The average number of employees by department during the year is analysed as follows:

	2025 £	2024 £
Management	1	1
Workshops	3	3
Cafe	1	1
House Co-ordinators & Support	44	38
Maintenance & Cleaning	8	8
Administration	3	3
Training	1	1
	<u>61</u>	<u>55</u>

No employee had annual employee benefits in excess of £60,000 (2024: nil). The Key Management Personnel of Camphill Community Mourne Grange comprise the Trustees, the Registered Manager and executive assistant, the buildings officer and the Accounts officer. The total employee benefits of the Key Management Personnel for the year ended March 2025 was £161,115 (2024: £155,399).

Redundancy Payments

Total payments made during the year in relation to redundancy pay was £53,471 (2024: £Nil). The accounting policy is to recognise termination payment liability on communication of intention to pay and when quantifiable. Such payments are accounted for as staff costs.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Trustee remuneration and expenses

- No members of the Board of Trustees of the charity received any remuneration during the period. However two trustees are co-workers who live and work within the community. All co-workers, whether they are members of the board of Trustees or not, their needs are met by the Community of Camphill Mourne Grange and includes living accommodation and daily essentials. These costs are of a communal nature and it is not practical to place a valuation on the specific amount.
- no trustee expenses have been incurred;

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024	31,952	357,200	203,114	278,632	870,898
Disposals	—	—	(1,054)	—	(1,054)
At 31 March 2025	31,952	357,200	202,060	278,632	869,844
Depreciation					
At 1 April 2024	1,598	308,451	161,492	230,798	702,339
Charge for the year	799	15,761	15,211	8,239	40,010
Disposals	—	—	(1,054)	—	(1,054)
At 31 March 2025	2,397	324,212	175,649	239,037	741,295
Carrying amount					
At 31 March 2025	29,555	32,988	26,411	39,595	128,549
At 31 March 2024	30,354	48,749	41,622	47,834	168,559

14. Stocks

	2025 £	2024 £
Raw materials and consumables	103,031	90,959

15. Debtors

	2025 £	2024 £
Prepayments and accrued income	18,542	13,695
Other debtors	295,056	182,784
	313,598	196,479

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Cash and cash equivalents

	2025 £	2024 £
Cash at bank	510,067	488,666
Client account	646,360	563,200
Cash in hand	4,921	3,625
	<u>1,161,348</u>	<u>1,055,491</u>

Included within cash at bank and in hand are client bank accounts managed on behalf of our residents. A corresponding liability is held in creditors: amounts falling due within one year.

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	244,946	204,489
Social security and other taxes	34,341	26,713
Obligations under finance leases and hire purchase contracts	3,463	3,048
Money held on behalf of residents	649,703	566,543
Other creditors	5,872	4,789
	<u>938,325</u>	<u>805,582</u>

18. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Obligations under finance leases and hire purchase contracts	<u>6,698</u>	<u>10,161</u>

19. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2025 £	2024 £
Not later than 1 year	3,463	3,048
Later than 1 year and not later than 5 years	6,698	10,161
	<u>10,161</u>	<u>13,209</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £53,128 (2024: £50,340).

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Pensions and other post retirement benefits *(continued)*

For the year ended 31 March 2025 £11,788(2024: £551) was outstanding.

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	664,424	2,536,451	(2,267,863)	(190,093)	742,919
Social Fund	19,271	—	(12,187)	11,500	18,584
	<u>683,695</u>	<u>2,536,451</u>	<u>(2,280,050)</u>	<u>(178,593)</u>	<u>761,503</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	727,212	2,295,004	(2,021,134)	(336,604)	664,478
Social Fund	23,002	—	(15,785)	12,000	19,217
	<u>750,214</u>	<u>2,295,004</u>	<u>(2,036,919)</u>	<u>(324,604)</u>	<u>683,695</u>

General Fund

The general reserves to be utilised inline with charitable objects after allowing for all designated funds.

Social Fund

Is a discretionary fund for the support of Co-workers in time of exceptional need.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Supporting People	—	777,908	(959,702)	181,794	—
Workshops	—	—	—	—	—
Arts & Crafts	—	—	—	—	—
Friends of MG	—	—	—	—	—
Rowan flower project	—	—	—	—	—
National Lottery	—	—	—	—	—
Community Fund -	—	—	—	—	—
Workshop Development	3,201	—	—	(3,201)	—
Circus Equipment	—	—	—	—	—
Community Foundation	8,850	—	(8,850)	—	—
Supporting People -	—	14,602	(14,602)	—	—
Non-Recurrent payment	—	—	—	—	—
	<u>12,051</u>	<u>792,510</u>	<u>(983,154)</u>	<u>178,593</u>	<u>—</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Supporting People	—	727,148	(1,075,405)	348,257	—
Workshops	3,682	—	—	(3,682)	—
Arts & Crafts	10,824	—	—	(10,824)	—
Friends of MG	1,647	—	—	(1,647)	—
Rowan flower project	5,500	—	—	(5,500)	—
National Lottery	—	—	—	—	—
Community Fund -	—	—	—	—	—
Workshop Development	5,145	—	(1,944)	—	3,201
Circus Equipment	2,000	—	—	(2,000)	—
Community Foundation	—	8,850	—	—	8,850
Supporting People -	—	31,114	(31,114)	—	—
Non-Recurrent payment	—	—	—	—	—
	<u>28,798</u>	<u>767,112</u>	<u>(1,108,463)</u>	<u>324,604</u>	<u>12,051</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds *(continued)*

Supporting People

This fund is provided by the Northern Ireland Housing executive for the provision of support services for vulnerable people to improve their quality of life and attain independence.

Workshops

To support and develop the community workshops.

To support the running of the community lyre project.

Arts & Crafts

To promote and develop arts & crafts for the benefit of our residents in community.

Friends of Mourne Grange

The continued generous support from our Friends of Mourne Grange is used for various community projects subject to their support.

Rowan Flower Project

To support the Rowan Day opportunity for those residents no longer able to fully engage in community workshops.

The National Lottery Community Fund

To support the cost of producing a Public Relations film that depicts a day in the life of a Camphill Community Mourne Grange resident.

Circus Equipment

A donation, received from a parent of a villager was specified for the purchase of Circus Equipment

Transfers

During the year an amount of £181,794(2024: £348,257) was transferred from unrestricted general fund to the Supporting People fund. The purpose of the transfer was to meet the current years shortfall in income against the expenditure incurred providing the Supported Living service.

A further £3,201 was transferred from restricted funds to the unrestricted general funds. The transfers related to old balances that had been carried for a number of years where restrictions no longer apply.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	128,549	—	128,549
Current assets	639,652	—	639,652
Creditors greater than 1 year	(6,698)	—	(6,698)
Net assets	761,503	—	761,503

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	168,560	—	168,560
Current assets	525,296	12,051	537,347
Creditors greater than 1 year	(10,161)	—	(10,161)
Net assets	683,695	12,051	695,746

23. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	1,055,491	105,857	1,161,348
Debt due within one year	(3,048)	(415)	(3,463)
Debt due after one year	(10,161)	3,463	(6,698)
	1,042,282	108,905	1,151,187

24. Related parties

Relationships with other charities:

The charity supports the ethos of the Association of Camphill Communities UK & Ireland. This includes companies within the Camphill movement in Northern Ireland, Camphill Community Glencraig; Camphill Communities Trust (NI); Camphill Community Clanabogan; Camphill Community Holywood; Camphill Social Fund(N.I).

During the period transactions between the identified parties included:

	2025 £	2024 £
Camphill Communities Trust (NI)		
Rental/service charge	(33,667)	(26,276)
Amounts due (to)/from related party	—	(2,232)

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

25. Ethical standards

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Accounts

Camphill Community Mourne Grange

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	5,173	8,850	14,023	5,465
Charitable activities	6	2,289,831	758,262	3,048,093	2,811,861
Other income	7	—	—	—	27,000
Total income		<u>2,295,004</u>	<u>767,112</u>	<u>3,062,116</u>	<u>2,844,326</u>
Expenditure					
Expenditure on charitable activities	8	2,036,919	1,108,463	3,145,382	3,049,666
Total expenditure		<u>2,036,919</u>	<u>1,108,463</u>	<u>3,145,382</u>	<u>3,049,666</u>
Net expenditure		<u>258,085</u>	<u>(341,351)</u>	<u>(83,266)</u>	<u>(205,340)</u>
Transfers between funds		(324,604)	324,604	—	—
Net movement in funds		<u>(66,519)</u>	<u>(16,747)</u>	<u>(83,266)</u>	<u>(205,340)</u>
Reconciliation of funds					
Total funds brought forward		750,214	28,798	779,012	984,352
Total funds carried forward		<u>683,695</u>	<u>12,051</u>	<u>695,746</u>	<u>779,012</u>

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

The notes on pages 21 to 34 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

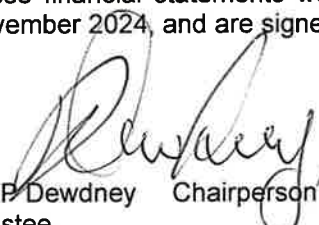
Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	168,560	176,882
Current assets			
Stocks	14	90,959	93,526
Debtors	15	196,479	210,982
Cash at bank and in hand		1,055,491	1,203,532
		<u>1,342,929</u>	<u>1,508,040</u>
Creditors: amounts falling due within one year	17	<u>805,582</u>	<u>905,910</u>
Net current assets		<u>537,347</u>	<u>602,130</u>
Total assets less current liabilities		<u>705,907</u>	<u>779,012</u>
Creditors: amounts falling due after more than one year	18	<u>10,161</u>	<u>—</u>
Net assets		<u>695,746</u>	<u>779,012</u>
Funds of the charity			
Restricted funds		12,051	28,798
Unrestricted funds		683,695	750,214
Total charity funds	21	<u>695,746</u>	<u>779,012</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 2 November 2024, and are signed on behalf of the board by:


Mr P Dewdney Chairperson
Trustee


Mr M Rascher
Trustee

The notes on pages 21 to 34 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	(83,266)	(205,340)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	44,029	65,359
Interest payable and similar charges	19,166	—
Gains on disposal of tangible fixed assets	—	(27,000)
<i>Changes in:</i>		
Stocks	2,567	9,759
Trade and other debtors	14,503	189,351
Trade and other creditors	(103,376)	(25,737)
Cash generated from operations	(106,377)	6,392
Interest paid	(19,166)	—
Net cash (used in)/from operating activities	(125,543)	6,392
Cash flows from investing activities		
Purchase of tangible assets	(35,707)	(106,109)
Proceeds from sale of tangible assets	—	27,000
Net cash used in investing activities	(35,707)	(79,109)
Cash flows from financing activities		
Payments of finance lease liabilities	13,209	—
Net cash from financing activities	13,209	—
Net decrease in cash and cash equivalents	(148,041)	(72,717)
Cash and cash equivalents at beginning of year	1,203,532	1,276,249
Cash and cash equivalents at end of year	1,055,491	1,203,532

The notes on pages 21 to 34 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 169 Newry Road, Kilkeel, Down, BT34 4EX, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

The company is responsible for various types of funds which require separate disclosure as follows:

Restricted funds

Funds earmarked by the donor for a specific purpose.

Unrestricted funds

Funds which are expendable at the discretion of the directors in the furtherance of the objectives of the charity.

Designated funds

Funds which the Trustees have set aside for a specific purpose.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised in the period in which costs or the expense is incurred. The costs of generating voluntary income include direct costs involved in fundraising. The cost of charitable activities includes all direct costs relating to charitable projects and also all overheads with the exception of governance costs which comprise audit and legal advice for trustees and costs associated with constitutional and statutory requirements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	- 2% straight line
Furniture & equipment	- 10% straight line
Motor vehicles	- 25% straight line
Farm implements and equipment	- 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stock of consumables, other stocks and livestock are valued at the lower of cost and net realisable value. The cost of livestock incorporates all direct costs in rearing the animals and a proportion of indirect costs attributable to their production. Net realisable value is calculated by the farm manager and livestock is valued by similar type and quality together on an average basis classified according to age.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Limited by guarantee

The company is an incorporated company limited by guarantee. In the event of the company being wound up, liability is limited to £5 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations & legacies	5,173	8,850	14,023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations & legacies	3,465	2,000	5,465

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Craft Shop & Cafe	75,656	—	75,656
Land (cattle etc.)	8,111	—	8,111
Workshop Income	—	—	—
Day Opportunity	109,637	—	109,637
Residential Charges	555,536	—	555,536
Adults Fees	1,453,718	—	1,453,718
Supported Living	36,316	758,262	794,578
Expenses refunded re: Housing Support	15,000	—	15,000
Other income	35,857	—	35,857
	<u>2,289,831</u>	<u>758,262</u>	<u>3,048,093</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Craft Shop & Cafe	38,656	—	38,656
Land (cattle etc.)	8,103	—	8,103
Workshop Income	384	—	384
Day Opportunity	28,338	—	28,338
Residential Charges	509,904	—	509,904
Adults Fees	1,376,258	—	1,376,258
Supported Living	48,069	741,914	789,983
Expenses refunded re: Housing Support	15,000	—	15,000
Other income	45,235	—	45,235
	<u>2,069,947</u>	<u>741,914</u>	<u>2,811,861</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets	—	—	27,000	27,000

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Craft Shop & Cafe	94,541	—	94,541
Land (cattle etc.)	68,219	—	68,219
Weavery	32,330	—	32,330
Woodwork	3,681	—	3,681
Food processing	4,879	—	4,879
Other Workshop costs	3,847	1,944	5,791
Workshop Development & Day Opportunities	46,857	—	46,857
Community costs	1,780,714	1,104,050	2,884,764
Support costs	1,851	2,469	4,320
	<u>2,036,919</u>	<u>1,108,463</u>	<u>3,145,382</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Craft Shop & Cafe	65,452	—	65,452
Land (cattle etc.)	68,489	—	68,489
Weavery	30,234	—	30,234
Woodwork	20,539	763	21,302
Food processing	3,413	—	3,413
Other Workshop costs	3,167	2,645	5,812
Workshop Development & Day Opportunities	1,208	—	1,208
Community costs	1,812,975	1,036,785	2,849,760
Support costs	1,744	2,252	3,996
	<u>2,007,221</u>	<u>1,042,445</u>	<u>3,049,666</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	44,029	65,359
Gains on disposal of tangible fixed assets	—	(27,000)
Foreign exchange differences	<u>249</u>	<u>(345)</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Auditors' remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>4,320</u>	<u>3,996</u>

In addition to the auditor's remuneration, other accountancy services of £ £23,606 (2023 £29,675) were provided in year.

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and Salaries	1,445,143	1,237,022
Pensions	<u>50,340</u>	<u>42,644</u>
	<u>1,495,483</u>	<u>1,279,666</u>

The average number of employees by department during the year is analysed as follows:

	2024	2023
	£	£
Management	1	1
Workshops	3	3
Cafe	1	—
House Co-ordinators & Support	38	37
Maintenance & Cleaning	8	4
Administration	3	3
Training	<u>1</u>	<u>1</u>
	<u>55</u>	<u>49</u>

No employee had annual employee benefits in excess of £60,000 (2023: nil). The Key Management Personnel of Camphill Community Mourne Grange comprise the Trustees, the Registered Manager and executive assistant, the buildings officer and the accounts officer. The total employee benefits of the Key Management Personnel for the year ended March 2024 was £155,399 (2023: £154,110).

Redundancy Payments

Total payments made during the year in relation to redundancy pay was £Nil (2023: £88,714). The accounting policy is to recognise termination payment liability on communication of intention to pay and when quantifiable. Such payments are accounted for as staff costs.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Trustee remuneration and expenses

- No members of the Board of Trustees of the charity received any remuneration during the period. However, two trustees are co-workers who live and work within the community. All co-workers, whether they are members of the board of Trustees or not, their needs are met by the Community of Camphill Mourne Grange and includes living accommodation and daily essentials. These costs are of a communal nature, and it is not practical to place a valuation on the specific amount.
- no trustee expenses have been incurred;

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2023	31,952	354,210	185,119	263,910	835,191
Additions	—	2,990	17,995	14,722	35,707
At 31 March 2024	31,952	357,200	203,114	278,632	870,898
Depreciation					
At 1 April 2023	799	289,563	146,281	221,666	658,309
Charge for the year	799	18,887	15,211	9,132	44,029
At 31 March 2024	1,598	308,450	161,492	230,798	702,338
Carrying amount					
At 31 March 2024	30,354	48,750	41,622	47,834	168,560
At 31 March 2023	31,153	64,647	38,838	42,244	176,882

14. Stocks

	2024 £	2023 £
Raw materials and consumables	90,959	93,526

15. Debtors

	2024 £	2023 £
Prepayments and accrued income	13,695	15,239
Other debtors	182,784	195,743
	196,479	210,982

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	488,666	563,030
Client account	563,200	631,503
Cash in hand	3,625	8,999
	<u>1,055,491</u>	<u>1,203,532</u>

Included within cash at bank and in hand are client bank accounts managed on behalf of our residents. A corresponding liability is held in creditors: amounts falling due within one year.

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	204,489	208,606
Social security and other taxes	26,713	58,464
Obligations under finance leases and hire purchase contracts	3,048	—
Money held on behalf of residents	566,543	634,846
Other creditors	4,789	3,994
	<u>805,582</u>	<u>905,910</u>

18. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Obligations under finance leases and hire purchase contracts	<u>10,161</u>	<u>—</u>

19. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2024	2023
	£	£
Not later than 1 year	3,048	—
Later than 1 year and not later than 5 years	10,161	—
	<u>13,209</u>	<u>—</u>

20. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £50,340 (2023: £42,644).

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Pensions and other post retirement benefits *(continued)*

For the year ended 31 March 2024 £551 (2023: £10,883) was outstanding.

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	727,212	2,295,004	(2,021,134)	(336,604)	664,478
Workshops	—	—	—	—	—
Development	—	—	—	—	—
Social Fund	23,002	—	(15,785)	12,000	19,217
	<u>750,214</u>	<u>2,295,004</u>	<u>(2,036,919)</u>	<u>(324,604)</u>	<u>683,695</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	836,337	2,100,412	(1,975,869)	(233,668)	727,212
Workshops	—	—	—	—	—
Development	70,408	—	—	(70,408)	—
Social Fund	43,854	—	(31,352)	10,500	23,002
	<u>950,599</u>	<u>2,100,412</u>	<u>(2,007,221)</u>	<u>(293,576)</u>	<u>750,214</u>

General Fund

The general reserves to be utilised in line with charitable objects after allowing for all designated funds.

Social Fund

Is a discretionary fund for the support of Co-workers in time of exceptional need.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Supporting People	–	727,148	(1,075,405)	348,257	–
Workshops	3,682	–	–	(3,682)	–
Lyre Project	–	–	–	–	–
Arts & Crafts	10,824	–	–	(10,824)	–
Friends of MG	1,647	–	–	(1,647)	–
Rowan flower project	5,500	–	–	(5,500)	–
Art Work Project	–	–	–	–	–
National Lottery Community Fund -					
Workshop Development	5,145	–	(1,944)	–	3,201
Circus Equipment	2,000	–	–	(2,000)	–
Community Foundation	–	8,850	–	–	8,850
Supporting People - Non-Recurrent payment	–	31,114	(31,114)	–	–
	<u>28,798</u>	<u>767,112</u>	<u>(1,108,463)</u>	<u>324,604</u>	<u>12,051</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Supporting People	–	741,914	(1,036,374)	294,460	–
Workshops	3,682	–	–	–	3,682
Lyre Project	354	–	(354)	–	–
Arts & Crafts	13,896	–	(3,072)	–	10,824
Friends of MG	1,647	–	–	–	1,647
Rowan flower project	5,500	–	–	–	5,500
Art Work Project	884	–	–	(884)	–
National Lottery Community Fund -					
Workshop Development	7,790	–	(2,645)	–	5,145
Circus Equipment	–	2,000	–	–	2,000
Community Foundation	–	–	–	–	–
Supporting People - Non-Recurrent payment	–	–	–	–	–
	<u>33,753</u>	<u>743,914</u>	<u>(1,042,445)</u>	<u>293,576</u>	<u>28,798</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Supporting People

This fund is provided by the Northern Ireland Housing executive for the provision of support services for vulnerable people to improve their quality of life and attain independence.

Workshops

To support and develop the community workshops.

Lyre Project

To support the running of the community lyre project.

Arts & Crafts

To promote and develop arts & crafts for the benefit of our residents in community.

Friends of Mourne Grange

The continued generous support from our Friends of Mourne Grange is used for various community projects subject to their support.

Rowan Flower Project

To support the Rowan Day opportunity for those residents no longer able to fully engage in community workshops.

The National Lottery Community Fund

To support the cost of producing a Public Relations film that depicts a day in the life of a Camphill Community Mourne Grange resident.

Film Project

To support the development of a resident led insight into the Camphill Community of Mourne Grange.

Art work Project

To fund the creation of a piece of art to commemorate the passing of a Long term Co-worker

Supporting People Covid-19 emergency Funding

To support the additional costs of providing supported living incurred during the Covid-19 Pandemic.

Keep Northern Ireland Beautiful

The Live Here Love Here Pollinator grant provided funding for infrastructure for the new Flower Workshop, including polytunnels and equipment.

Workshop Development

A Climate change lottery grant will fund the production of a film showcasing the long term partnership approach to working with the land in Mourne Grange

Circus Equipment

A donation, received from a parent of a villager was specified for the purchase of Circus Equipment

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Transfers

During the year an amount of £348,257(2023: £294,460) was transferred from unrestricted general fund to the Supporting People fund. The purpose of the transfer was to meet the current years shortfall in income against the expenditure incurred providing the Supported Living service.

A further £23,653 was transferred from restricted funds to the unrestricted general funds. The transfers related to old balances that had been carried for a number of years where restrictions no longer apply.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	168,560	–	168,560
Current assets	525,296	12,051	537,347
Creditors greater than 1 year	(10,161)	–	(10,161)
Net assets	683,695	12,051	695,746

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	176,882	–	176,882
Current assets	573,332	28,798	602,130
Creditors greater than 1 year	–	–	–
Net assets	750,214	28,798	779,012

23. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	1,203,532	(148,041)	1,055,491
Debt due within one year	–	(3,048)	(3,048)
Debt due after one year	–	(10,161)	(10,161)
	1,203,532	(161,250)	1,042,282

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

24. Related parties

Relationships with other charities:

The charity supports the ethos of the Association of Camphill Communities UK & Ireland. This includes companies within the Camphill movement in Northern Ireland, Camphill Community Glencraig; Camphill Communities Trust (NI); Camphill Community Clanabogan; Camphill Community Holywood; Camphill Social Fund (N.I).

During the period transactions between the identified parties included:

	2024 £	2023 £
Camphill Communities Trust (NI)		
Rental/service charge	(26,276)	(107,960)
Amounts due (to)/from related party	(2,232)	(2,232)

25. Ethical standards

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Camphill Community Mourne Grange

Northern Ireland - Charity number 100884

Annual report

COMPANY REGISTRATION NUMBER: NI08860
CHARITY REGISTRATION NUMBER: NIC100884

Camphill Community Mourne Grange
Company Limited by Guarantee
Financial Statements
31 March 2024

Camphill Community Mourne Grange

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Camphill Community Mourne Grange
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Camphill Community Mourne Grange
Charity registration number	NIC100884
Company registration number	NI08860
Principal office and registered office	169 Newry Road Kilkeel Down BT34 4EX Northern Ireland

The trustees

Mr P Dewdney	Chairperson
Mrs M Cotter	
Mrs J E Houston	
Mr A O'Neill	(Resigned 6 September 2023)
Ms C Ehrhardt	
Mr M Rascher	
Ms R Purdy	
Mr J McLoughlin	
Mr D Gaw	

Company secretary	Ms Elizabeth Dixon
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Auditor	Muir & Addy Chartered Accountants & statutory auditor Muir Building 427 Holywood Road Belfast BT4 2LT
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Bankers	AIB Kilkeel 42-44 Hill Street Newry Co Down BT34 1AU
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Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Solicitors

DWF (Northern Ireland) LLP
42 Queen Street
Belfast
BT1 6HL

C Murnion & Co.
7 Greencastle Street
Kilkeel
BT34 4BH

Structure, governance and management

Governing Document

The company is an incorporated company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, liability is limited to £5 per member.

Recruiting and Appointing New Council Members

The method of selection for all new council members is through appointment by existing council members.

Decision Making

The Management Council, as trustees of Camphill Community Mourne Grange, are responsible for the overall legal and financial management of the Community.

The existing management structure of the Management Council remains in place and the registered manager is included as part of the structure. The council meets on a monthly basis and the registered manager meets with the Council and reports on activity and issues to date.

Mourne Grange has an established consultative forum consisting of representatives from the residents, the employees, and life sharing community members. This forum has met on a quarterly basis.

The Community maintains the agreed meeting structure of one main Focus meeting every Monday and a Work Group meeting every month. In addition to this all long term life sharing house coordinators meet on a monthly basis for Home Group to connect on the wellbeing of the houses and residents. Each house continues to meet on weekly basis for a team meeting that includes all house members, residents and employees. If there are specific Community issues or topics that require additional time then specific meetings are arranged.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Relationships with Any Other Charity or Organisation

The charity is part of a worldwide charitable organisation and has relationships with the following companies within the Camphill movement in Northern Ireland - Camphill Communities Trust (NI), Camphill Community Holywood, Camphill Community Clanabogan, Camphill Community Glencraig, Camphill Social Fund (NI) and Association of Camphill Communities UK and Ireland. The Community rents properties owned by Craigowen Housing Association.

The wider Network of Camphill

The Registered Manager continues to fulfil the role of one of the Northern Ireland representatives for the AOCC and has participated in a regular schedule of meetings and the AGM. She is also a Director of the Camphill Insurance Agency.

Mourne Grange also engages in the Northern Neighbourhood and shared interest group meetings that are arranged as and when required. This forum meets regularly and is well attended and fulfils an important role in maintaining a connection between the four communities for sharing issues and future planning.

All staff are registered with NISCC and the agreement of only registering employees or community members who engage with the Community for more than one year is still in place.

Statement of Risks

The main risks to the Company are associated with being adequately funded to continue with caring for the residents supported by Mourne Grange. The ongoing lack of uplifts by one of the key funders, Supporting People, is one of the main issues that impacts on the long-term financial wellbeing of the Company. This issue is consistently raised on a regional level through a range of organisations and progress is negatively impacted by the lack of an operating local Government in NI. The Management Council is responsible for all risks faced by the Community. Detailed considerations of risk are delegated to the mandated groups established to deal with each of these areas. There is a Corporate Risk Register in place which is reviewed annually or more frequently as required and the Management Council is satisfied that all major risks identified have been adequately mitigated, where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Policies and Procedures

Camphill Community Mourne Grange maintains a fleet of policies and procedures in line with all required standards as detailed by RQIA, Supporting People and the H&SCTs.

A 3 yearly cycle of review is in place for all policies and procedures, and this was adhered to throughout 2023. Relevant policies or procedures are reviewed more frequently in response to new developments or guidance as required.

A central file for all policies and procedures is held in the main office and on the team site to ensure it can be accessed by all staff at any time. There are also regular notifications of updates or changes to any of the policies and procedures.

Recruitment

There is a recruitment policy in place that includes all of the required checks and processes as detailed by the domiciliary care and ACCESSNI standards.

Mourne Grange has its own licence to complete ACCESSNI checks and follows good practice guidelines of completing a 3 yearly check on all staff and Community members. Mourne Grange also has its own licence to process applications for NISCC registration and also ensure that the required renewal timeframes are adhered to for all registrants. Mourne Grange continues to hold a grade A status licence to issue Tier 5 charity visas and also skilled worker visas. At present the annual allocation for Tier 5 visas is 25 and all skilled worker visas are applied for on an as and when required basis.

Mourne Grange continues to attract an appropriate number of employees and to date has not experienced the same pressures with recruitment and retention experienced by the social care sector in Northern Ireland. This is a positive reflection on the ethos and culture of a positive working environment within Mourne Grange and has also meant that agency staff have not had to be accessed.

Recruitment of short-term co-workers continues to be positive and at any one time there are 24 from a range of different countries. They complete a recruitment process similar to that of an employee and complete the same range of mandatory trainings and induction.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Training/Development

There is a 3-day structured induction and then a process for completion of all mandatory trainings. This also includes the completion of an induction booklet based on NISCC requirements.

All mandatory training is completed within the required timeframes and a central training database is maintained. Specialist additional training is also provided linked to the specific needs of residents, for example in relation epilepsy and also stoma care. In addition to the realm of mandatory training there has also been additional training to help to develop connections and positive working relationships between employees and long term community members. A three day pottery workshop, facilitated by Bernard Graves, was arranged and provided a positive forum for people to connect and work together in an alternative way. A further workshop, facilitated by B Graves, focusing on the skills of blacksmithing offered the opportunity for workshop leaders from all four Camphill Communities to work together. There are plans to repeat this approach to training as it is important to support and extend people's experiences of training and working together beyond the mandatory expectations.

The Foundation course continues to form an important part of training and informs co-workers about the ethos and values that underpin the unique approach to working and living together with adults with learning disabilities.

In addition to this further learning opportunities were offered, for example attending a climate change workshop at Queens University in April '23.

In June '23 a group of younger long-term co-workers were supported to attend the regional Youth Conference hosted in Camphill Newton Dee in Aberdeen. This offered a positive opportunity to connect with other young people supporting the Camphill ethos into the future. It also led to Mourne Grange agreeing to host the next Youth Conference in May 2024.

A group of co-workers also attended a conference in Croatia focusing on adults with autism and how to support them in creative ways to acknowledge their skills and abilities.

Mourne Grange continues to enjoy a very positive connection with the Southern Regional College. They provide a tutor to visit Mourne Grange every week to provide classes for our residents in life skills and reading and writing. The residents have a great sense of achievement, particularly on graduation day when they celebrate together and are presented with their certificates.

In addition to this, the AQA award scheme has been introduced and a number of residents have completed skills-based qualifications related to their workshop areas, for example health and safety, food hygiene and also care of animals.

Mourne Grange also continues to be a placement site for social work students on a regular basis and in addition to this a placement for a eurythmy student was also in place during 2023.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Supervision/Appraisal

There is a supervision and appraisal policy in place and all staff who fulfil this role are provided with training. Short term co-workers are also included in this process.

Supervision is provided twice a year and appraisal once a year for all employees and Community members and a central database is maintained to ensure this is adhered to and available for inspection. Records are maintained in each HR or short-term co-worker file.

The format for supervision and appraisal follows the key areas for NISCC registration and also RQIA requirements

Safeguarding/Child protection

There is a safeguarding and child protection policy in place that has been updated to include the introduction of the Deprivation of Liberty Safeguards element of the NI Mental Capacity Act. The Registered Manager maintains the role of Safeguarding Champion and a safeguarding position report is completed on an annual basis and inspected by RQIA and shared with all relevant H&SCTs.

The registered manager and in house trainer avail of external training in these areas to ensure they are deemed competent to fulfil these roles and also deliver training. The registered manager also continues to attend the ARC Safeguarding Champions network to ensure that she is appraised of any new developments or operational issues.

Health & Safety

Mourne Grange continues to contract with an external H&S consultant who reviews all health and safety standards, fire safety in line with HMO guidelines, associated policies and procedures, practices within the workshops and plans for any new developments and projects. This consultant also engages in the delivery of all related training as part of the induction and mandatory training schedule.

The registered manager fulfils the role of the designated H&S member of staff responsible for this area and works in partnership with the consultant to ensure all areas are compliant and that the corporate risk register is regularly updated.

All planned and response maintenance for both landlords, CCTNI and CHA, continues to be maintained and follow the agreed plans from the stock condition surveys. The use of the Mourne Grange App has been embedded in practice and enables house and workshop coordinators to log all maintenance request with associated photographs. This has helped to maintain a central database of all maintenance requests and also ensure that contractors are more informed about the work that needs to be completed.

Mourne Grange was able to work in partnership with CHA to review and change the stairs in St Bronagh's house to be more in keeping with a domestic style house but also continue to meet fire and H&S standards.

There was an adaptation to Skellig Michael house, to provide more private space for the life sharing co-worker, who lives there. This project was completed in partnership with CHA and has been a positive development to ensure life sharing is supported within the accommodation offered by Mourne Grange.

During 2023 the Community took time to reflect on plans to build a nursing care facility. Planning for the project had been secured but it was important to ensure this was a project that was appropriate for the overall wellbeing and development of Mourne Grange. After a thorough period of reflection, research, and discussion it was agreed not to proceed with this project. This was a difficult but reasonable decision to reach and alternative options for the granted planning permission are being considered.

Towards the end of 2023 Mourne Grange estate was affected by the unusual adverse weather conditions which led to significant flooding in the local area. Fortunately, there was only minor damage

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

to one small dwelling that has since been repaired. Time has been taken to learn from this experience and ensure measures are in place to mitigate against further damage and ensure properties aren't flooded. This work is ongoing and being completed in partnership with CCTNI.

General care of the estate and woodlands has also been supported by one of the long term co-workers completing formal training in the use of chainsaws. This means Mourne Grange can be more independent in proactively managing the care of trees and woodlands and also responding to any impact from storms .

The MP for the South Down area, Mr Chris Hazzard, visited Mourne Grange in March 2024 and the issues with extending the speed limit on the main road beside Mourne Grange was shared. This issue was taken forward by Mr Hazzard but unfortunately at this stage it cannot be granted.

Objectives and activities

Explanation of the Charity's Aims

The principal aims of the company are the provision of supported living, care and day opportunities for adults with a learning disability and associated difficulties within the framework of a Camphill Community.

Public Benefit

In ensuring that the activities of Camphill Community Mourne Grange provide a public benefit, all our activities are related to one of the following charitable objects:

- The advancement of education
- The advancement of health
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Explanation of Main Objectives for the Year

The main objectives of the Community are -

- To uphold the ideals of Camphill as outlined in the Memorandum of the Camphill Community.
- Life sharing, through a participatory style promoting inclusion within a mutually supportive social setting facilitating friendship and living and working together as equals.
- Individualised support and care for people with learning disabilities and other associated needs according to the values of dignity, privacy, respect, choice, independence, individuality, empowerment and self-development.
- To create cultural, artistic, and social opportunities both within and outside Mourne Grange.
- To promote work that is personally meaningful, rewarding and contributes to the Community.
- Opportunities include work in the farm, garden, bakery, weavery, wood workshop, flower workshop, candle workshop, food processing and household tasks.
- To create a sense of ownership and responsibility for the development and wellbeing of the Community into the future.
- To provide effective healthcare through involvement of mainstream health care services and multi-disciplinary teams.
- To provide therapeutic support through eurythmy, art, mindfulness and other therapies.
- To work in partnership with stakeholders, residents, families, commissioners, funders, regulators and professional colleagues.
- To provide a high-quality holistic service delivered by trained well supported and motivated workers

Strategies for Achieving Objectives

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Mourne Grange will work to ensure continuous improvement to achieve change and higher standards in all of these areas. The Community completes an annual Quality Improvement and Assurance plan, informed by the views of residents, families, employees and community members which is implemented and reviewed on an annual basis. During 2023/24 the Community focused on

- Restructuring the support for two houses to return all houses to a life sharing model and to add to the available accommodation.
- There has been a focus on increasing the provision of day opportunities.
- Consolidating the role of the Voices advocacy group on a regional basis

Achievements and performance

Details of Significant Activities

During the year, the Community undertook a wide range of activities. Some of the highlights include:

Community Life

Mourne Grange held a series of craft fairs throughout the year that were open to friends, families, and the general public. This included Family Day held at the time of Michaelmas and combined with an Autumn craft fair.

Mourne Grange offered the opportunity for groups to come and visit and learn about Mourne Grange. A number of groups from schools and local community groups have visited, for example the University of the 3rd Age and Home Start.

Working in partnership with Business in the Community led to a number of volunteer days. Groups from businesses and organisations came and supported with work on the estate, garden, and farm, for example groups came from NI Water and Danske Bank.

Mourne Grange was able to support a range of villager holiday groups both at Christmas and Easter.

Mourne Grange has celebrated all of the seasonal events and festivals throughout the year. In addition to this there have been a number of concerts and plays, for example the Dublin Gospel Choir, Newry Chamber Orchestra, and local folk singers.

A number of Community members and residents also enjoyed being able to attend the AOCC AGM hosted by the Lantern Community in England.

The positive connection established with the NI Woodland Trust has been maintained and a number of joint projects are ongoing, for example providing a tree bank facility for growing local trees from seed to the stage of being able to be planted in a range of local settings to increase biodiversity.

Mourne Grange became a host site for the NI Donkey Sanctuary and as a result of this two donkeys, Bonnie, and Laura, came to live in Mourne Grange. All of the residents have enjoyed being involved in looking after them.

In May 2023 Mourne Grange attended a careers information event in the Armagh City Hotel to provide awareness of all of the opportunities on offer to young people with disabilities leaving education. This led to a number of people starting to attend day opportunities in Mourne Grange.

Day Opportunities continues to develop and is a positive choice for adults with disabilities in the local area.

There have been ongoing events with the other Communities in NI through the annual Community

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

picnic, hosted by Mourne Grange in August and a blacksmithing workshop facilitated by B Graves.

In January 2024 Mourne Grange was able to reopen the coffee shop to the general public. This took time, planning and investment in some adaptations and new equipment. It was really positive to be able to finally make this happen, after the closure during COVID, and it has been welcomed and supported by the local community.

Mourne Grange hosted the Freunde mid-term seminar in Feb 2024 and this gave co-workers, volunteering in other Camphill communities in RoI and NI, the opportunity to spend time in Mourne Grange and also connect with each other. Mourne Grange hopes to host next year's seminar in 2025.

The Village News continues to be a very positive and accessible way to celebrate the weekly events and share with friends and families.

There was a six week drumming workshop over the summer months and the residents really enjoyed the opportunity and there was a lovely performance for the whole Community at the end of the workshop.

Mourne Grange was able to use donation funding to purchase circus equipment and also some training and support to enable an ongoing circus skills workshop to be established within the Community.

In May 2023 Mourne Grange developed a positive connection with a local gym and since then three groups every week have been supported to attend the gym. This individual focus means that the residents are supported to engage in the opportunities to improve their health and wellbeing .

The Archery club continues to thrive for all members of the Community to access.

The Friends of Mourne Grange charity shop is very busy and generates much needed funds for Mourne Grange. During 2023 these funds have been used for shelving for the Flower workshop, a digital piano for St Bronagh, a new dishwasher for the Bakery, a steel table for Food Processing and infrared heating system for the Land building. Their support for Mourne Grange continues to be valued and appreciated.

The Voices group has continued to meet regularly and engages in local and regional consultation initiatives.

Northern Neighbourhood continues to meet regularly and the Community has enjoyed being able to regularly host the meeting.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Changes to Community Membership

During 2022 there was a significant restructuring process undertaken to review and change the model of support for St Bronagh and Fairy Grove. This process has continued to be an ongoing area of development during 2023 and into 2024.

An existing life sharing house coordinator has undertaken the role of supporting St Bronagh and the process of identifying a life sharing support for Fairy Grove is ongoing. In the interim an employed member of the Mourne Grange team continues to support Fairy Grove.

A new long term life sharing co-worker joined the Iona team and an existing co-worker was supported to take on the role of House Coordinator for Nicodemus.

Three residents had to be supported to move onto alternative placements, two to nursing care and one to another Camphill Community in NI. Two new residents have joined the Community and their placements are going well.

Sadly, a longstanding member of the Friends of Mourne Grange and Management Council passed away. He had moved over to England a number of years ago but still remained connected with Mourne Grange. In October 2023 there was a memorial service attended by Mourne Grange and the local community.

Two residents who had moved onto nursing care a few years ago also passed away and, according to their and their families wishes, they returned to Mourne Grange to be buried.

It has been very positive to see the growth in the number of people attending for day opportunities and during 2023 this number increased to 20 in total. This has provided a solid foundation for further developments into 2024.

Governance

The annual unannounced RQIA inspection was completed on the 8th of June 2023. It was a positive inspection and there were no requirements or recommendations.

Mourne Grange continues to work to all of the requirements of the Information Commissioners Office and in relation to GDPR and there were no data breaches that had to be reported in 2023.

Mourne Grange continues to adhere to all Supporting People standards and the annual contract review and quality monitoring process was completed with no identified areas of concern.

The annual contract reviews were completed with the Southern, Northern and Southeastern Trusts and no issues were identified. The quality assurance and monitoring reports continue to be completed on a quarterly basis and this also includes the assurance of following Supported Living guidance for management of residents finances.

Mourne Grange Management Council held the annual AGM in July 2023.

Annual reviews for all residents were completed for 2023 in partnership with the care managers from the relevant H&SCT teams, families, and carers.

A Mourne Grange App for the recording of medication and appointments continues to be a positive development and has become embedded in all of the house teams' practice. The system meets all GDPR requirements and ensures that there is an overview of all changes to medication and also that house teams can share appointments and relevant outcomes for residents in a more timely manner.

There are accounting and financial controls in place and the accounts are externally audited on an annual basis. A quarterly letter is sent to the RQIA highlighting all residents with a balance of over £20K.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The financial SOLD system has become more established and embedded as working practice for the Community and house coordinators. There are regular meetings held with SOLD to ensure the system continues to meet the financial management needs of Mourne Grange.

Mourne Grange continues to work in partnership with the Social Fund to ensure it is accessed as a support for all its beneficiaries.

There have been no formal complaints for 2023. All compliments and positive feedback are collated.

Financial review

Review of the business

The Community is non-profit making with net deficit before transfers of £83,266 for the year ended 31st March 2024. This level of outgoing resources would have been greater if not for the donations & legacies amounting to £14,023 received in year and the development in the Day Opportunities service provided. Capital assets acquired during the year amounted to £35,707 included a replacement motor vehicle for the community, equipment for the re-opening of the café and equipment for Community members activities.

The deficit incurred in year consumed part of the unrestricted reserve fund brought forward balance of £750,214 to an unrestricted reserve carried forward of £683,695. The community continues to investigate efficiency measures to curb the operational deficit, generate new incomes whilst ensuring a continuity in our excellent service provision.

In addition to these measures and mindful of the reducing levels of unrestricted funds, Mourne Grange is engaging with stakeholder groups and the Charity Commission for Northern Ireland. A business plan is in the process of development & implementation with a focus on a stable business model delivered by a life sharing Community.

Reserves Policy

During the year the Management Council have considered the levels of reserves required by the Charity to be maintained. The Management Council have set a policy that reflects the need to maintain current operations while providing for future commitments. The current policy is to retain within the unrestricted General Fund reserves equivalent to approximately six months normal expenditure.

The unrestricted free reserves of the charity are currently £525,296. This is sufficient to fund approximately 2 months expenditure, which is short of the Management Councils target of six months expenditure.

The Management Councils policy, therefore, is to attempt to build up their unrestricted reserves by means of annual operating net incoming resources, when available. The primary concern of the Management Council is to continue to provide an appropriate level of care and support within the community. Any net incoming resources created will be secondary to this aim and will be dependent on the level of funding provided by the community's funders.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

Future Developments

Mourne Grange will continue to preserve and promote the principles of the Camphill movement and continue to provide care and support for its residents and day opportunity attenders. In terms of future developments

- Continue to meet all required standards set by key stakeholders, RQIA, Supporting People, SHSCTs, landlords CCTNI and CHA.
- Continue to plan to establish life sharing in Fairy Grove house and ongoing succession planning for life sharing in Mourne Grange.
- Continue to ensure there is vibrant social, cultural, and spiritual Community life.
- Continue to build on and develop ongoing connections with other Community groups who want to come to learn about Mourne Grange.
- Host the Youth Conference in May '24 and the Freunde seminar in Feb '25.
- Engage in further planning to inform a variation of the current planning permission for a nursing home.
- Continue with ongoing plans to extend the use of solar power.
- Engage with CCTNI to ensure there is a robust plan to address the impact of adverse weather conditions on the estate and accommodation in Mourne Grange.
- Consolidate plans for the coffee shop to ensure it is financially viable.
- Continue to expand the day opportunities provision in Mourne Grange.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 November 2024 and signed on behalf of the board of trustees by:



Ms Elizabeth Dixon
Charity Secretary

Annual return

Camphill Community Mourne Grange

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Mourne Grange

Year ended 31 March 2024

Opinion

We have audited the financial statements of Camphill Community Mourne Grange (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other businesses of this size and nature we, as auditors, assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Camphill Community Mourne Grange

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Mourne Grange (continued)

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Camphill Community Mourne Grange

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Mourne Grange (continued)

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We discussed laws and regulations and Fraud risks with the directors during our audit planning procedures. The company must comply with the Companies Act 2006 and prepare financial statements and give a true and fair view in accordance with the Act and supplementary regulations. It must also ensure that relevant licences are renewed. The directors consider that fraud is most likely to involve the misappropriation of cash and controls have been implemented around the minimisation of cash handling, recording and security of cash.

Our engagement team collectively had appropriate experience of applicable laws and regulations and competence to recognise non-compliance. Audit procedures were planned and performed to assess the management of cash and we used a checklist in evaluating the presentation, structure, and content of the financial statements. We consider that our audit has a reasonable chance of detecting material noncompliance with laws and regulations. We remain mindful that fraud, by its very nature, may be difficult to detect and that cash may be misappropriated before it is entered into the accounting records of the company. We tested controls in place for cash income and undertook analytical procedures to identify trends that might indicate misappropriation of income. We consider that our audit has a reasonable chance of detecting a material fraud in this area.

Camphill Community Mourne Grange

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Mourne Grange (continued)

Year ended 31 March 2024

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Leathem (Senior Statutory Auditor)

For and on behalf of
Muir & Addy
Chartered Accountants & statutory auditor
Muir Building
427 Holywood Road
Belfast
BT4 2LT

2 November 2024

Accounts

Camphill Community Mourne Grange

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,465	2,000	5,465	37,149
Charitable activities	6	2,069,947	741,914	2,811,861	2,552,630
Other income	7	27,000	—	27,000	119,940
Total income		<u>2,100,412</u>	<u>743,914</u>	<u>2,844,326</u>	<u>2,709,719</u>
Expenditure					
Expenditure on charitable activities	8	2,007,221	1,042,445	3,049,666	2,856,521
Total expenditure		<u>2,007,221</u>	<u>1,042,445</u>	<u>3,049,666</u>	<u>2,856,521</u>
Net expenditure		<u>93,191</u>	<u>(298,531)</u>	<u>(205,340)</u>	<u>(146,802)</u>
Transfers between funds	13	(293,576)	293,576	—	—
Net movement in funds		<u>(200,385)</u>	<u>(4,955)</u>	<u>(205,340)</u>	<u>(146,802)</u>
Reconciliation of funds					
Total funds brought forward		950,599	33,753	984,352	1,131,154
Total funds carried forward		<u>750,214</u>	<u>28,798</u>	<u>779,012</u>	<u>984,352</u>

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

The notes on pages 21 to 34 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Statement of Financial Position

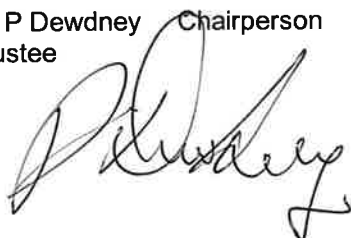
31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	176,882	136,132
Current assets			
Stocks	15	93,526	103,285
Debtors	16	210,982	400,333
Cash at bank and in hand	17	1,203,532	1,276,249
		<u>1,508,040</u>	<u>1,779,867</u>
Creditors: amounts falling due within one year	18	<u>905,910</u>	<u>931,647</u>
Net current assets		<u>602,130</u>	<u>848,220</u>
Total assets less current liabilities		<u>779,012</u>	<u>984,352</u>
Net assets		<u>779,012</u>	<u>984,352</u>
Funds of the charity			
Restricted funds		28,798	33,753
Unrestricted funds		<u>750,214</u>	<u>950,599</u>
Total charity funds	20	<u>779,012</u>	<u>984,352</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 22 July 2023, and are signed on behalf of the board by:

Mr P Dewdney Chairperson
Trustee



Mr M Rascher
Trustee



The notes on pages 21 to 34 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(205,340)	(146,802)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	65,359	58,827
Gains on disposal of tangible fixed assets	(27,000)	(119,940)
<i>Changes in:</i>		
Stocks	9,759	(2,011)
Trade and other debtors	189,351	(230,293)
Trade and other creditors	(25,737)	(65,028)
Cash generated from operations	<u>6,392</u>	<u>(505,247)</u>
Net cash from/(used in) operating activities	<u>6,392</u>	<u>(505,247)</u>
Cash flows from investing activities		
Purchase of tangible assets	(106,109)	(45,264)
Proceeds from sale of tangible assets	27,000	301,310
Net cash (used in)/from investing activities	<u>(79,109)</u>	<u>256,046</u>
Net decrease in cash and cash equivalents	(72,717)	(249,201)
Cash and cash equivalents at beginning of year	<u>1,276,249</u>	<u>1,525,450</u>
Cash and cash equivalents at end of year	<u>1,203,532</u>	<u>1,276,249</u>

The notes on pages 21 to 34 form part of these financial statements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 169 Newry Road, Kilkeel, Down, BT34 4EX, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

The company is responsible for various types of funds which require separate disclosure as follows:

Restricted funds

Funds earmarked by the donor for a specific purpose.

Unrestricted funds

Funds which are expendable at the discretion of the directors in the furtherance of the objectives of the charity.

Designated funds

Funds which the Trustees have set aside for a specific purpose.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are recognised in the period in which costs or the expense is incurred. The costs of generating voluntary income include direct costs involved in fundraising. The cost of charitable activities includes all direct costs relating to charitable projects and also all overheads with the exception of governance costs which comprise audit and legal advice for trustees and costs associated with constitutional and statutory requirements.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	- 2% straight line
Furniture & equipment	- 10% straight line
Motor vehicles	- 25% straight line
Farm implements and equipment	- 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stock of consumables, other stocks and livestock are valued at the lower of cost and net realisable value. The cost of livestock incorporates all direct costs in rearing the animals and a proportion of indirect costs attributable to their production. Net realisable value is calculated by the farm manager and livestock is valued by similar type and quality together on an average basis classified according to age.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

The company is an incorporated company limited by guarantee. In the event of the company being wound up, liability is limited to £5 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations & legacies	3,465	2,000	5,465
Grants			
Keep Northern Ireland Beautiful	—	—	—
The National Lottery Community Fund - Workshop	—	—	—
	<u>3,465</u>	<u>2,000</u>	<u>5,465</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations & legacies	17,689	—	17,689
Grants			
Keep Northern Ireland Beautiful	—	10,230	10,230
The National Lottery Community Fund - Workshop	—	9,230	9,230
	<u>17,689</u>	<u>19,460</u>	<u>37,149</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Craft Shop	38,656	—	38,656
Land (cattle etc.)	8,103	—	8,103
Workshop Income	384	—	384
Day Opportunity	28,338	—	28,338
Residential Charges	509,904	—	509,904
Adults Fees	1,376,258	—	1,376,258
Supported Living	48,069	741,914	789,983
Expenses refunded re: Housing Support	15,000	—	15,000
Other income	45,235	—	45,235
	<u>2,069,947</u>	<u>741,914</u>	<u>2,811,861</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Craft Shop	51,615	—	51,615
Land (cattle etc.)	8,762	—	8,762
Workshop Income	91	—	91
Day Opportunity	12,407	—	12,407
Residential Charges	361,935	—	361,935
Adults Fees	1,216,901	—	1,216,901
Supported Living	121,665	675,660	797,325
Expenses refunded re: Housing Support	15,000	—	15,000
Other income	88,594	—	88,594
	<u>1,876,970</u>	<u>675,660</u>	<u>2,552,630</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets	<u>27,000</u>	<u>27,000</u>	<u>119,940</u>	<u>119,940</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Craft shop	65,452	—	65,452
Land (cattle etc.)	68,489	—	68,489
Weavery	30,234	—	30,234
Woodwork	20,539	763	21,302
Food processing	3,413	—	3,413
Other Workshop costs	3,167	2,645	5,812
Workshop Development Fund	1,208	—	1,208
Community costs	1,812,975	1,036,785	2,849,760
Support costs	1,744	2,252	3,996
	<u>2,007,221</u>	<u>1,042,445</u>	<u>3,049,666</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Craft shop	53,766	—	53,766
Land (cattle etc.)	69,707	—	69,707
Weavery	27,125	146	27,271
Woodwork	1,899	—	1,899
Food processing	4,017	—	4,017
Other Workshop costs	3,315	—	3,315
Workshop Development Fund	13,233	—	13,233
Community costs	1,748,211	931,106	2,679,317
Support costs	2,016	1,980	3,996
	<u>1,923,289</u>	<u>933,232</u>	<u>2,856,521</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	65,359	58,827
Gains on disposal of tangible fixed assets	(27,000)	(119,940)
Foreign exchange differences	(345)	55

10. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	3,996	3,996

In addition to the auditor's remuneration, other accountancy services of £ £23,606 (2022 £29,675) were provided in year.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and Salaries	1,214,360	1,237,022
Pensions	42,644	41,939
	<u>1,257,004</u>	<u>1,278,961</u>

The average number of employees by department during the year is analysed as follows:

	2023 £	2022 £
Management	1	1
Workshops	3	3
House Co-ordinators & Support	37	37
Maintenance & Cleaning	4	4
Administration	3	3
Training	1	1
	<u>49</u>	<u>49</u>

No employee had annual employee benefits in excess of £60,000 (2022: nil). The Key Management Personnel of Camphill Community Mourne Grange comprise the Trustees, the Registered Manager and executive assistant, the buildings officer and the accounts officer. The total employee benefits of the Key Management Personnel for the year ended March 2023 was £154,109 (2022: £150,373).

Redundancy Payments

Total payments made during the year in relation to redundancy pay were £88,714 (2022: £Nil). The accounting policy is to recognise termination payment liability on communication of intention to pay and when quantifiable. Such payments are accounted for as staff costs.

12. Trustee remuneration and expenses

- No members of the Board of Trustees of the charity received any remuneration during the period. However two trustees are co-workers who live and work within the community. All co-workers, whether they are members of the board of Trustees or not, their needs are met by the Community of Camphill Mourne Grange and includes living accommodation and daily essentials. These costs are of a communal nature and it is not practical to place a valuation on the specific amount.
- no trustee expenses have been incurred;

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Transfers between funds

During the year an amount of £294,460 (2022: £261,439) was transferred from unrestricted general fund to the Supporting People fund. The purpose of the transfer was to meet the current years shortfall in income against the expenditure incurred providing the Supported Living service.

During the year an amount of £884 (2022: £Nil) was transferred from the Art work Project to unrestricted funds.

During the year the balance of funds (£70,408) designated for workshop development was transferred to unrestricted funds.

14. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	—	337,907	140,319	251,910	730,136
Additions	31,952	16,303	45,854	12,000	106,109
Disposals	—	—	(1,054)	—	(1,054)
At 31 March 2023	31,952	354,210	185,119	263,910	835,191
Depreciation					
At 1 April 2022	—	270,676	109,438	213,890	594,004
Charge for the year	799	18,887	37,897	7,776	65,359
Disposals	—	—	(1,054)	—	(1,054)
At 31 March 2023	799	289,563	146,281	221,666	658,309
Carrying amount					
At 31 March 2023	31,153	64,647	38,838	42,244	176,882
At 31 March 2022	—	67,231	30,881	38,020	136,132

15. Stocks

	2023 £	2022 £
Raw materials and consumables	93,526	103,285

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	15,239	2,500
Other debtors	195,743	397,833
	210,982	400,333

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Cash and cash equivalents

	2023 £	2022 £
Cash at bank	563,030	623,010
Client account	631,503	646,999
Cash in hand	8,999	6,240
	<u>1,203,532</u>	<u>1,276,249</u>

Included within cash at bank and in hand are client bank accounts managed on behalf of our residents. A corresponding liability is held in creditors: amounts falling due within one year.

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	208,606	260,077
Social security and other taxes	58,464	21,228
Money held on behalf of residents	634,846	650,342
Other creditors	3,994	—
	<u>905,910</u>	<u>931,647</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £42,644 (2022: £41,939).

For the year ended 31 March 2023 £10,883 (2022: £8,309) was outstanding.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	836,337	2,100,412	(1,975,869)	(233,668)	727,212
Workshops					
Development	70,408	—	—	(70,408)	—
Social Fund	43,854	—	(31,352)	10,500	23,002
	<u>950,599</u>	<u>2,100,412</u>	<u>(2,007,221)</u>	<u>(293,576)</u>	<u>750,214</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	971,086	2,014,599	(1,900,110)	(249,238)	836,337
Workshops					
Development	77,908	—	(7,500)	—	70,408
Social Fund	50,533	—	(15,679)	9,000	43,854
	<u>1,099,527</u>	<u>2,014,599</u>	<u>(1,923,289)</u>	<u>(240,238)</u>	<u>950,599</u>

General Fund

The general reserves to be utilised inline with charitable objects after allowing for all designated funds.

Social Fund

Is a discretionary fund for the support of Co-workers in time of exceptional need.

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Supporting People	—	741,914	(1,036,374)	294,460	—
Workshops	3,682	—	—	—	3,682
Lyre Project	354	—	(354)	—	—
Arts & Crafts	13,896	—	(3,072)	—	10,824
Friends of MG	1,647	—	—	—	1,647
Rowan flower project	5,500	—	—	—	5,500
Art Work Project	884	—	—	(884)	—
Supporting People Covid-19 Emergency Fund	—	—	—	—	—
Keep Northern Ireland Beautiful	—	—	—	—	—
National Lottery Community Fund - Workshop Development	7,790	—	(2,645)	—	5,145
Circus Equipment	—	2,000	—	—	2,000
	<u>33,753</u>	<u>743,914</u>	<u>(1,042,445)</u>	<u>293,576</u>	<u>28,798</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Supporting People	—	577,510	(838,949)	261,439	—
Workshops	3,682	—	—	—	3,682
Lyre Project	6,018	—	(5,664)	—	354
Arts & Crafts	13,896	—	—	—	13,896
Friends of MG	1,647	—	—	—	1,647
Rowan flower project	5,500	—	—	—	5,500
Art Work Project	884	—	—	—	884
Supporting People Covid-19 Emergency Fund	—	98,150	(86,156)	(11,994)	—
Keep Northern Ireland Beautiful	—	10,230	(1,023)	(9,207)	—
National Lottery Community Fund - Workshop Development	—	9,230	(1,440)	—	7,790
Circus Equipment	—	—	—	—	—
	<u>31,627</u>	<u>695,120</u>	<u>(933,232)</u>	<u>240,238</u>	<u>33,753</u>

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Supporting People

This fund is provided by the Northern Ireland Housing executive for the provision of support services for vulnerable people to improve their quality of life and attain independence.

Workshops

To support and develop the community workshops.

Lyre Project

To support the running of the community lyre project.

Arts & Crafts

To promote and develop arts & crafts for the benefit of our residents in community.

Friends of Mourne Grange

The continued generous support from our Friends of Mourne Grange is used for various community projects subject to their support.

Rowan Flower Project

To support the Rowan Day opportunity for those residents no longer able to fully engage in community workshops.

The National Lottery Community Fund

To support the cost of producing a Public Relations film that depicts a day in the life of a Camphill Community Mourne Grange resident.

Film Project

To support the development of a resident led insight into the Camphill Community of Mourne Grange.

Art work Project

To fund the creation of a piece of art to commemorate the passing of a Long term Co-worker

Supporting People Covid-19 emergency Funding

To support the additional costs of providing supported living incurred during the Covid-19 Pandemic.

Keep Northern Ireland Beautiful

The Live Here Love Here Pollinator grant provided funding for infrastructure for the new Flower Workshop, including polytunnels and equipment.

Workshop Development

A Climate change lottery grant will fund the production of a film showcasing the long term partnership approach to working with the land in Mourne Grange

Circus Equipment

A donation, received from a parent of a villager was specified for the purchase of Circus Equipment

Camphill Community Mourne Grange

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	176,882	–	176,882
Current assets	573,332	28,798	602,130
Net assets	750,214	28,798	779,012

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	136,132	–	136,132
Current assets	814,467	33,753	848,220
Net assets	950,599	33,753	984,352

22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	1,276,249	(72,717)	1,203,532

23. Related parties

Relationships with other charities:

The charity supports the ethos of the Association of Camphill Communities UK & Ireland. This includes companies within the Camphill movement in Northern Ireland, Camphill Community Glencraig; Camphill Communities Trust (NI); Camphill Community Clanabogan; Camphill Community Holywood; Camphill Social Fund (N.I).

During the period transactions between the identified parties included:

	2023 £	2022 £
Camphill Communities Trust (NI)		
Rental/service charge	(107,960)	(139,292)
Amounts due (to)/from related party	2,232	211,908

24. Ethical standards

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Camphill Community Mourne Grange

Northern Ireland - Charity number 100884

Annual report

COMPANY REGISTRATION NUMBER: NI08860
CHARITY REGISTRATION NUMBER: NIC100884

**Camphill Community Mourne Grange
Company Limited by Guarantee
Financial Statements
31 March 2023**

Camphill Community Mourne Grange
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Camphill Community Mourne Grange
Charity registration number	NIC100884
Company registration number	NI08860
Principal office and registered office	169 Newry Road Kilkeel Down BT34 4EX Northern Ireland

The trustees

Mr P Dewdney	Chairperson
Mrs M Cotter	
Mrs J E Houston	
Mr A O'Neill	
Ms C Ehrhardt	
Mr M Rascher	
Ms R Purdy	
Mr J McLoughlin	
Mr D Gaw	
Mr D Hanna	(Resigned 8 June 2022)

Company secretary Ms Elizabeth Dixon

Auditor Muir & Addy
Chartered Accountants & statutory auditor
Muir Building
427 Holywood Road
Belfast
BT4 2LT

Bankers AIB
42-44 Hill Street
Newry
Co Down
BT34 1AU

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Solicitors

DWF (Northern Ireland) LLP
42 Queen Street
Belfast
BT1 6HL

C Murnion & Co.
7 Greencastle Street
Kilkeel
BT34 4BH

Structure, governance and management

Governing Document

The company is an incorporated company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, liability is limited to £5 per member.

Recruiting and Appointing New Council Members

The method of selection for all new council members is through appointment by existing council members.

Decision Making

The Management Council, as trustees of Camphill Community Mourne Grange, are responsible for the overall legal and financial management of the Community.

The existing management structure of the Management Council remains in place and the registered manager is included as part of the structure. The council meets on a monthly basis and the registered manager meets with the Council and reports on activity and issues to date. The AGM was held on the 30th of July 2022.

Mourne Grange has an established consultative forum consisting of representatives from the residents, the employees, and life sharing community members. This forum has met on a quarterly basis.

The Community maintains the agreed meeting structure of one main Focus meeting every Monday and a Work Group meeting every month. In addition to this all long term life sharing house coordinators meet on a monthly basis for Home Group to connect on the wellbeing of the houses and residents. Each house continues to meet on weekly basis for a team meeting that includes all house members, residents and employees. If there are specific Community issues or topics that require additional time then specific meetings are arranged.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Relationships with Any Other Charity or Organisation

The charity is part of a world wide charitable organisation and has relationships with the following companies within the Camphill movement in Northern Ireland - Camphill Communities Trust (NI), Camphill Community Holywood, Camphill Community Clanabogan, Camphill Community Glencraig, Camphill Social Fund (NI) and Association of Camphill Communities UK and Ireland. The Community rents properties owned by Craigowen Housing Association.

The wider Network of Camphill

The Registered Manager continues to fulfil the role of one of the Northern Ireland representatives for the AOCC and has participated in a regular schedule of meetings and the AGM. She is also a Director of the Camphill Insurance Agency.

Mourne Grange also engages in the Northern Neighbourhood and shared interest group meetings that are arranged as and when required. This forum meets regularly and is well attended and fulfils an important role in maintaining a connection between the four communities for sharing issues and future planning.

All staff are registered with NISCC and the agreement of only registering employees or community members who engage with the Community for more than one year is still in place.

Statement of Risks

The main risks to the Company are associated with being adequately funded to continue with caring for the residents supported by Mourne Grange. The ongoing lack of uplifts by one of the key funders, Supporting People, is one of the main issues that impacts on the long-term financial wellbeing of the Company. This issue is consistently raised on a regional level through a range of organisations and progress is negatively impacted by the lack of an operating local Government in NI. The Management Council is responsible for all risks faced by the Community. Detailed considerations of risk are delegated to the mandated groups established to deal with each of these areas. There is a Corporate Risk Register in place which is reviewed annually or more frequently as required and the Management Council is satisfied that all major risks identified have been adequately mitigated, where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Policies and Procedures

Camphill Community Mourne Grange maintains a fleet of policies and procedures in line with all required standards as detailed by RQIA, Supporting People and the H&SCTs.

A 3 yearly cycle of review is in place for all policies and procedures, and this was adhered to throughout 2022. Relevant policies or procedures are reviewed more frequently in response to new developments or guidance as required.

A central file for all policies and procedures is held in the main office and on the team site to ensure it can be accessed by all staff at any time. There are also regular notifications of updates or changes to any of the policies and procedures.

Recruitment

There is a recruitment policy in place that includes all of the required checks and processes as detailed by the domiciliary care and ACCESSNI standards.

Mourne Grange has its own licence to complete ACCESSNI checks and follows good practice guidelines of completing a 3 yearly check on all staff and Community members. An inspection was completed by ACCESSNI and no issues identified. Mourne Grange also has its own licence to process applications for NISCC registration and also ensure that the required renewal timeframes are adhered to for all registrants. Mourne Grange continues to hold a grade A status licence to issue Tier 5 charity visas and also skilled worker visas. At present the annual allocation for Tier 5 visas is 25 and all skilled worker visas are applied for on an as and when required basis.

Contracts and job descriptions are in place for all roles within Mourne Grange and updated as required. HR files are also held and maintained for inspection as required.

During 2022 Mourne Grange engaged in a review of the employee structure of two houses within the Community to inform a transition to a life sharing model of provision. This process was supported by external HR support and led to a redundancy process for 9 employees. Following this process there has been an ongoing restructuring of the employees in both houses. The process of establishing a life sharing model of provision, with an appropriate cohort of employee support, will be an ongoing area for development.

Mourne Grange continues to attract an appropriate number of employees and to date has not experienced the same pressures with recruitment and retention experienced by the social care sector in Northern Ireland. This is a positive reflection on the ethos and culture of a positive working environment within Mourne Grange and has also meant that agency staff have not had to be accessed.

In addition to this three new long term life sharing House Coordinators have joined Mourne Grange and this enabled the Community to reopen one of the houses, Aurora, to increase the number of life sharing houses back up to 11 in total.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

To date BREXIT has not impacted negatively on the recruitment of short-term co-workers and at any one time there are 24 from a range of different countries. They complete a recruitment process similar to that of an employee and complete the same range of mandatory trainings and induction. The visa processing timeframe has been affected by the war in Ukraine as UKVI had to direct its resources towards processing visa for Ukrainian refugees but towards the end of 2022 into 2023 this process has improved.

Training/Development

There is a 3 day structured induction and then a process for completion of all mandatory trainings. This also includes the completion of an induction booklet based on NISCC requirements. This process continues to include the area of COVID-19 and reflects any changes in requirements and guidance.

All mandatory training is completed within the required timeframes and a central training database is maintained. Since the employment of an in-house trainer there has also been additional investment in the development of an internal learning management system to inform the provision of tailored online modules for relevant training. Mourne Grange has also successfully registered with the Open College Network and is now able to deliver Health & Social Care modules from level 1 through to level 3.

Specialist additional training is also provided linked to the specific needs of residents, for example in relation to epilepsy and also stoma care.

In addition to the realm of mandatory training there has also been additional training to help to develop connections and positive working relationships between employees and long term community members. A three day felting workshop facilitated by Bernard Graves was arranged and provided a positive forum for people to connect and work together in an alternative way to the normal routines of training and supporting the Community. There are plans to repeat this approach to training as it is important to support and extend people's experiences of training and working together beyond the mandatory expectations.

Mourne Grange continues to enjoy a very positive connection with the Southern Regional College. They provide a tutor to visit Mourne Grange every week to provide classes for our residents in life skills and reading and writing. The residents have a great sense of achievement, particularly on graduation day when they celebrate together and are presented with their certificates.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Supervision/Appraisal

There is a supervision and appraisal policy in place and all staff who fulfil this role are provided with training. Short term co-workers are also included in this process.

Supervision is provided twice a year and appraisal once a year for all employees and Community members and a central database is maintained to ensure this is adhered to and available for inspection. Records are maintained in each HR or short-term co-worker file.

The format for supervision and appraisal follows the key areas for NISCC registration and also RQIA requirements.

Safeguarding/Child protection

There is a safeguarding and child protection policy in place that has been updated to include the introduction of the Deprivation of Liberty Safeguards element of the NI Mental Capacity Act. The Registered Manager maintains the role of Safeguarding Champion and a safeguarding position report is completed on an annual basis and inspected by RQIA and shared with all relevant H&SCTs.

The registered manager and in house trainer avail of external training in these areas to ensure they are deemed competent to fulfil these roles and also deliver training. The registered manager also continues to attend the ARC Safeguarding Champions network to ensure that she is appraised of any new developments or operational issues.

Health & Safety

Mourne Grange continues to contract with an external H&S consultant who reviews all health and safety standards, fire safety in line with HMO guidelines, associated policies and procedures, practices within the workshops and plans for any new developments and projects. This consultant also engages in the delivery of all related training as part of the induction and mandatory training schedule.

The registered manager fulfils the role of the designated H&S member of staff responsible for this area and works in partnership with the consultant to ensure all areas are compliant and that the corporate risk register is regularly updated. This process continues to ensure all relevant COVID-19 guidance is adhered to.

CCTNI funded the replacement and refurbishment of signage throughout the estate and also repainting the speed bumps and parking areas. New fencing around the duck pond and other areas in the estate was also put in place. A new wheelie bin bay was also built near to the entrance of Mourne Grange which has improved the storage and process of leaving the bins to be emptied.

All planned and response maintenance for both landlords, CCTNI and CHA, continues to be maintained and follow the agreed plans from the stock condition surveys. A Mourne Grange App has been developed which enables house and workshop coordinators to log all maintenance requests with associated photographs. This has helped to maintain a central database of all maintenance requests and also ensure that contractors are more informed about the work that needs to be completed.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

From February 2023 Mourne Grange has taken over all operational responsibility for maintenance for CCTNI properties and to date this is being managed appropriately.

The process of considering a merger between CHA and CCTNI is currently on hold. This impacts on plans to demolish the main block but full planning for a replacement dwelling has been secured. The plans for the replacement building or buildings are still to be confirmed and may involve a nursing care

facility or an extension of additional housing for supported living.

CHA plan to complete an energy review of the buildings they are responsible for, to date this has not started. Running alongside this process Mourne Grange has undertaken to address some of the insulation and energy efficiency issues with some of the houses.

There are also plans to extend the use of solar power but the original contractor for this project has merged with another contractor and there is also a delay with NIE processing applications for new solar energy projects. Due to these issues, it has not been possible to progress this project in 2022.

Mourne Grange still intends to apply for planning permission to extend the existing car park and this will be combined with a planning application for minor refurbishments and extensions to the coffee shop building. The plans have yet to be fully agreed and were not at a stage to proceed further in 2022. The plan to reopen the coffee shop will require employing part time staff and the financial wellbeing of Mourne Grange needs to be considered before proceeding with this plan.

The building of two additional houses for long term co-workers has been completed and they have been named as Larch and Cherry. This enabled one life sharing family to move to Larch freeing up Aurora for a new Life sharing couple to join and reopen Aurora as a life sharing house for 3 residents. The second house, Cherry, now offers accommodation for an existing life sharing house coordinator to take over the role of managing St Bronagh. This in turn provided the opportunity for a new life sharing house Coordinator to join Mourne Grange to manage Skellig Michael house.

Objectives and activities

Explanation of the Charity's Aims

The principal aims of the company are the provision of supported living, care and day opportunities for adults with a learning disability and associated difficulties within the framework of a Camphill Community.

Public Benefit

In ensuring that the activities of Camphill Community Mourne Grange provide a public benefit, all our activities are related to one of the following charitable objects:

- The advancement of education
- The advancement of health
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Explanation of Main Objectives for the Year

The main objectives of the Community are -

- To uphold the ideals of Camphill as outlined in the Memorandum of the Camphill Community.
- Life sharing, through a participatory style promoting inclusion within a mutually supportive social setting facilitating friendship and living and working together as equals.
- Individualised support and care for people with learning disabilities and other associated needs according to the values of dignity, privacy, respect, choice, independence, individuality, empowerment and self-development.
- To create cultural, artistic, and social opportunities both within and outside Mourne Grange.
- To promote work that is personally meaningful, rewarding and contributes to the Community.
- Opportunities include work in the farm, garden, bakery, weavery, wood workshop, flower workshop, candle workshop, food processing and household tasks.
- To create a sense of ownership and responsibility for the development and wellbeing of the Community into the future.
- To provide effective healthcare through involvement of mainstream health care services and multi-disciplinary teams.
- To provide therapeutic support through eurythmy, art, mindfulness and other therapies.
- To work in partnership with stakeholders, residents, families, commissioners, funders, regulators and professional colleagues.
- To provide a high-quality holistic service delivered by trained well supported and motivated workers

Strategies for Achieving Objectives

Mourne Grange will work to ensure continuous improvement to achieve change and higher standards in all of these areas. The Community completes an annual Quality Improvement and Assurance plan, informed by the views of residents, families, employees and community members which is implemented and reviewed on an annual basis. During 2022 the Community focused on

- Restructuring the support for two houses to return all houses to a life sharing model and reopen Aurora to add to the available accommodation.
- There was also a focus on the processes around financial management and the introduction of a new SOLDO system to minimise the use of cash and offer a more robust financial structure.
- There has been a focus on increasing the provision of day opportunities.
- Consolidating the role of the Voices advocacy group on a regional basis

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Details of Significant Activities

During the year the Community undertook a wide range of activities. Some of the highlights include:

Community Life

The changes to COVID regulations and restrictions have meant that the Community has been able to return to a more connected approach to celebrating the key festivals throughout the year and increased social and cultural events. For example, Newry Chamber Orchestra, Abba Tribute band, concerts and plays and the annual dinner dance.

Mourne Grange held a series of craft fairs throughout the year that were open to friends, families and the general public. This included Family Day held at the time of Michaelmas and combined with an Autumn craft fair. In addition to this the Community arranged two pop up restaurant evenings during the summer months.

The changes to COVID regulations have also meant that the Community could start offering the opportunity for groups to come and visit and learn about Mourne Grange and a number of groups from schools and local Community groups have visited, for example the University of the 3rd Age.

Mourne Grange was able to support a range of villager holiday groups both at Christmas and Easter which has been a positive development since COVID regulations have changed.

A number of Community members also enjoyed being able to attend a 5 day Joyful Leadership event hosted by Camphill Glencraig.

A positive connection has also been established with the NI Woodland Trust and a number of joint projects agreed, for example providing a tree bank facility for growing local trees from seed to the stage of being able to be planted in a range of local settings to increase biodiversity.

There have been ongoing events with the other Communities in NI through the annual Community picnic, hosted by Mourne Grange in August, and also a collective gathering for Camphill Community day on the 30th of November.

The Village News continues to be a very positive and accessible way to celebrate the weekly events and share with friends and families.

The Friends of Mourne Grange charity shop is thriving and generates much needed funds for Mourne Grange, for example additional equipment in a range of workshops and also additional outdoor furniture for some of the houses. Mourne Grange also arranged a special event to celebrate the 50th Anniversary of the Friends of Mourne Grange and their lengthy and positive contribution to the life and wellbeing of the Community.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Connections also go beyond the NI region and a group from Mourne Grange was able to attend the AOCC AGM hosted by Camphill Tiphereth in Edinburgh. A group of residents were also supported to attend the International Disability Congress in Zurich in Switzerland.

The Voices group has continued to meet regularly and engages with the SHSCT Local Engagement Partnership and also the Patient & Client Council Disability Platform.

A group from Mourne Grange also enjoyed attending the annual Learning Disability and Autism award ceremony at the Hilton hotel in Belfast.

Northern Neighbourhood can now be held in person and each Community has enjoyed being able to regularly host the meeting.

Changes to Community Membership

As previously stated, there was a significant restructuring process undertaken to review and change the model of support for St Bronagh and Fairy Grove. This involved a number of employees being made redundant and reconfiguring the remaining staff groups. This process was started in 2022 but will continue to be an ongoing area of development into 2023.

An existing life sharing house coordinator has undertaken the role of supporting St Bronagh and the process of identifying a life sharing support for Fairy Grove is ongoing. In the interim an employed member of the Mourne Grange team continues to support Fairy Grove.

A new life sharing house coordinator has joined to take over Skellig Michael and a new life sharing couple have taken over Aurora house enabling it to reopen as a house for 3 residents. In addition to this there has been an increase to the long-term life sharing team for Avalon as this will support one of the existing house coordinators to become more involved with the plans for reopening the coffee shop.

One long term life sharing house coordinator moved on from Mourne Grange to new opportunities. The Community also had to support one of the long-term life sharing members, who had supported as an art therapist for many years, to move onto nursing care.

Two residents had to be supported to move onto alternative placements. The option of placements for two people were explored on a trial basis but sadly it was not the right setting for them. On a positive note, two new residents have joined the Community and their placements are going well.

It has also been very positive to see the growth in the number of people attending for day opportunities and during 2022 this number increased to 15 in total. This has provided a solid foundation for further developments into 2023.

Camphill Community Mourne Grange

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Governance

The annual unannounced RQIA inspection was completed on the 7th of November 2022. It was a positive inspection and there were no requirements or recommendations.

Mourne Grange continues to work to all of the requirements of the Information Commissioners Office and in relation to GDPR and there were no data breaches that had to be reported in 2022.

Mourne Grange continues to adhere to all Supporting People standards and the annual contract review was completed with no identified areas of concern.

The annual contract reviews were completed with the Southern, Northern and South Eastern Trusts and no issues were identified. The quality assurance and monitoring reports continue to be completed on a quarterly basis and this also includes the assurance of following Supported Living guidance for management of residents finances.

Annual reviews for all residents were completed for 2022 and were all face to face and included the care managers from the relevant H&SCT teams, families and carers.

A Mourne Grange App for the recording of medication and appointments has been developed and implemented. The system meets all GDPR requirements and ensures that there is an overview of all changes to medication and also that house teams can share appointments and relevant outcomes for residents in a more timely manner.

There are accounting and financial controls in place and the accounts are externally audited on an annual basis. A quarterly letter is sent to the RQIA highlighting all residents with a balance of over £20K.

The financial SOLD system has become more established and embedded as working practice for the Community and house coordinators. There are regular meetings held with SOLD to ensure the system continues to meet the financial management needs of Mourne Grange.

There have been no formal complaints for 2022. All compliments and positive feedback are collated.

Financial review

Review of the business

The Community is non-profit making with net deficit before transfers of £205,340 for the year ended 31st March 2023. This level of outgoing resources would have been greater if not for the donations & legacies amounting to £5,465 received in year and the profits on disposal of several motor vehicles amounting to £27,000. Capital assets acquired during the year amounted to £106,109 and included replacement motor vehicles for the community, and the preliminary planning works for the reconstruction of the main block in community.

The deficit incurred in year consumed part of the unrestricted reserve fund brought forward balance of £950,599 to an unrestricted reserve carried forward of £750,214. The community continues to investigate efficiency measures to curb the operational deficit, generate new incomes whilst ensuring a continuity in our excellent service provision.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Reserves Policy

During the year the Management Council have considered the levels of reserves required by the Charity to be maintained. The Management Council have set a policy that reflects the need to maintain current operations while providing for future commitments. The current policy is to retain within the unrestricted General Fund reserves equivalent to approximately six months normal expenditure.

The unrestricted free reserves of the charity are currently £550,330. This is sufficient to fund approximately 3 months expenditure, which is short of the Management Councils target of six months expenditure.

The Management Councils policy, therefore, is to attempt to build up their unrestricted reserves by means of annual operating net incoming resources, when available. The primary concern of the Management Council is to continue to provide an appropriate level of care and support within the community. Any net incoming resources created will be secondary to this aim and will be dependent on the level of funding provided by the community's funders.

Plans for future periods

Future Developments

Mourne Grange will continue to preserve and promote the principles of the Camphill movement and continue to provide care and support for its residents and day opportunity attenders. In terms of future developments

- It had been hoped that the Coffee shop could have reopened during 2022 and it has been available for residents internally. The needs to refurbish the premises and also employ staff to support the initiative has meant that plans have taken longer to progress than previously anticipated. It is hoped that these can be taken forward and that the coffee shop can reopen in 2023. This will also include associated plans to extend the car park.
- To progress the extension of the use of solar energy within the Community by working in partnership with the identified contractor, NIE and also source funding.
- Continue to proactively support succession planning for life sharing within the Community and also for the therapeutic realm of Community life.
- Progress appropriate plans for the replacement planning permission granted, this will either be for nursing care provision or an extension of the provision of supported living.
- Continue to engage with Supporting People to increase funding and increase the number of places from 54 to 60.
- Continue to work in partnership with the other NI Communities through Neighbourhood and also collective events.
- Continue to engage with the international and regional Camphill networks, this includes hosting the Camphill Youth Conference in May 2024
- Continue to engage with support the consolidation of the Social Fund as an ongoing support to the life sharing realm of Camphill.
- Continue to support and work with the Friends of Mourne Grange as an important source of funding for Community and work life in Mourne Grange
- To continue to develop the Voices advocacy group and their links to other advocacy groups,

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

attendance at relevant regional groups and informing policy development.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 July 2023 and signed on behalf of the board of trustees by:



Ms Elizabeth Dixon
Charity Secretary

Annual return

Camphill Community Mourne Grange

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Independent Auditor's Report to the Members of Camphill Community Mourne Grange (continued)



Year ended 31 March 2023

Opinion

We have audited the financial statements of Camphill Community Mourne Grange (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other businesses of this size and nature we, as auditors, assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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Independent Auditor's Report to the Members of Camphill Community Mourne Grange (continued)



Year ended 31 March 2023

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Camphill Community Mourne Grange

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Mourne Grange (continued)



Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We discussed laws and regulations and Fraud risks with the directors during our audit planning procedures. The company must comply with the Companies Act 2006 and prepare financial statements and give a true and fair view in accordance with the Act and supplementary regulations. It must also ensure that relevant licences are renewed. The directors consider that fraud is most likely to involve the misappropriation of cash and controls have been implemented around the minimisation of cash handling, recording and security of cash.

Our engagement team collectively had appropriate experience of applicable laws and regulations and competence to recognise non-compliance. Audit procedures were planned and performed to assess the management of cash and we used a checklist in evaluating the presentation, structure, and content of the financial statements. We consider that our audit has a reasonable chance of detecting material noncompliance with laws and regulations. We remain mindful that fraud, by its very nature, may be difficult to detect and that cash may be misappropriated before it is entered into the accounting records of the company. We tested controls in place for cash income and undertook analytical procedures to identify trends that might indicate misappropriation of income. We consider that our audit has a reasonable chance of detecting a material fraud in this area.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of

Camphill Community Mourne Grange

Company Limited by Guarantee

Independent Auditor's Report to the Members of Camphill Community Mourne Grange (continued)



Year ended 31 March 2023

our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads 'Paul Leatham'.

Paul Leatham (Senior Statutory Auditor)

For and on behalf of
Muir & Addy
Chartered Accountants & statutory auditor
Muir Building
427 Hollywood Road
Belfast
BT4 2LT

22 July 2023