

Registered number: 3130147

Charity number: 1051154

The Friends Of Moat Mount Campsite

(A company limited by guarantee)

Trustees' Report and Financial Statements

For The Year Ended 31st March 2023

The Friends Of Moat Mount Campsite

Contents

| | Page |
|--|---------------|
| Legal and administrative information | 1 |
| Trustee' report | 2 - 3 |
| Independent Examiners report | 4 |
| Statement of financial activities | 5 |
| Balance Sheet | 6 |
| Notes forming part of the financial statements | 7 - 10 |
| <i>The following do not form part of the statutory accounts:</i> | |
| Detailed income and expenditure accounts | 11 |

The Friends of Moat Mount Campsite

Legal And Administrative Information

For the year ended 3 March 2023

| | |
|----------------------------------|---|
| Trustees | Tony Cunningham (Company Secretary) Keith Dyall |
| Company Registered Number | 3130147 |
| Charity Registered Number | 1051154 |
| Registered Office | Barnet Way London NW7 SAL |
| Independent Examiners | S Gardner & Co Chartered Management Accountant 3 Barclay Gardens Stevenage SG1 3BF |
| Bankers | Cafcash Limited Kings Hill West Mailing Kent ME19 4TA |
| Honorary Treasurer | |

The Friends of Moat Mount Campsite

Trustees' Report

For The Year Ended 3 March 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and financial statements of The Friends of Moat Mount Campsite (the charity) for the year ended 31st March 2023. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document.

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The Council of Trustees have power at any time to appoint any person to fill a casual vacancy or as an addition to the existing trustee members, providing the total number does not exceed the number fixed in accordance with the Articles.

Constitution policies and objectives

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23rd November 1995.

Every member of the company has undertaken to contribute such amounts as may be required (not exceeding £10) to the Charity's assets, if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for the payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the cost, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

The principal object of the charity is to help and educate young people from the London Borough of Barnet and elsewhere, especially through recreation and leisure time activities. The charity aims to develop their physical, mental and spiritual capacities, so they may grow to full maturity as individuals and members of society by providing or assisting in the provision of facilities and equipment at the Moat Mount Campsite, which would not otherwise be provided by local authorities.

Organisational structure and decision making

The Council of Trustees meet on a regular basis to discuss the affairs of the charity and all strategic and operational decisions are made by the Council.

Review of activities and future developments

During the period under review, the centre continued to see a growth in activity with income from bookings nearly double that in 2021-22. Although not yet back to pre-pandemic levels, based on the growth seen in 2022-23, it would be reasonable to predict that the number of bookings will continue to increase and that the centre can once again achieve those higher levels of activity and income.

Volunteers and Donations in Kind

The charity receives assistance in the form of donated facilities and voluntary help from various individuals. Donations in kind are included in the financial statements wherever it is practical to value the gift.

Reserves Policy

The charity aims to maintain a reserve of current assets which will cover staff pay and overhead expenses for a period of at least six months. This will allow the charity to continue in operation should any significant drop in bookings income occur.

Risk Management

The trustees have made an initial assessment of major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. The trustees continue to monitor these areas.

Trustees' Responsibilities

Company and charity law applicable to charities in England/Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the trustees have:

selected suitable accounting policies and applied them consistently;

made Judgements and estimates that are reasonable and prudent;

stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

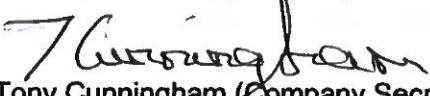
prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which 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 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Appointment of Independent Examiners

S Gardner & Co has been reappointed as Independent Examiner.

This report was approved by the trustees on December 2023 and signed on its behalf.


Tony Cunningham (Company Secretary)

**Independent Examiner's Report
To The Trustees of
The Friends of Moat Mount Campsite**

I report on the accounts of the Trust for the year ended 31st March 2023, as reported on pages 1 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Charities Act,

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act), and

To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached other than the effect of the Covid 19 pandemic has had on the results for the year as indicated in the Trustees* Report.

Simon Gardner ACMA

Associate of the Chartered Institute of Management Accountants

3 Barclay Gardens
Stevenage
SG1 3BF

The Friends Of Moat Mount Campsite

**Statement Of Financial Activities
(incorporating income and expenditure account)
For the year ended 31st March 2023**

| | Restricted Funds 2023 | Unrestricted Funds 2023 | Total Funds 2023 | Total Funds 2022 |
|--|--------------------------------------|--|---------------------------------|---------------------------------|
| Incoming Resources | | | | |
| Coronavirus Job Retention Scheme Grants | - | - | 0 | 18,202 |
| Activities in furtherance Of the charity's objects | - | 74,325 | 74,325 | 34,967 |
| Investment income | - | 169 | 169 | 2 |
| Total Incoming Resources | 0 | 74,494 | 74,494 | 53,171 |
| Resources Expended | | | | |
| Charitable expenditure: | | | | |
| Cost of activities in furtherance of the charity's objects | - | 76,824 | 76,824 | 63,176 |
| Support cost for grants and activities | 5,262 | - | 5,262 | 5,263 |
| Resources expended on managing and administering the charity | - | 10,734 | 10,734 | 8,380 |
| Total Resources Expended | 5,262 | 87,558 | 92,820 | 76,819 |
| Net movement in funds from activities | (5,262) | (13,064) | (18,326) | |
| Transfer between funds 2021 Coronavirus Job Retention Scheme Grants | (36,900) | 36,900 | 0 | |
| Net movement in funds | (42,162) | 23,836 | (18,326) | |
| Total Funds At 1 April 2022 | 63,554 | (12,359) | 51,195 | |
| Total Funds At 31 March 2023 | 21,392 | 11,477 | 32,868 | |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The Friends Of Moat Mount Campsite

**Balance Sheet
As At 31st March 2023**

| | 31st March 2023 £ | 31st March 2022 £ |
|---|---|---|
| Fixed Assets | | |
| Tangible fixed assets | 16,074 | 21,336 |
| Current Assets | | |
| Debtors and prepayments | 0 | 2,091 |
| Cash at bank | 77,591 | 84,239 |
| | <u>77,591</u> | <u>86,330</u> |
| Creditors: amounts falling due within one year | (60,797) | (56,471) |
| | <u>16,794</u> | <u>29,859</u> |
| Net Current Assets | 16,794 | 29,859 |
| | <u>32,868</u> | <u>51,195</u> |
| Net Assets | 32,868 | 51,195 |
| Charity Funds | | |
| Restricted Funds | 21,392 | 63,554 |
| Unrestricted - General Funds | 11,477 | (12,359) |
| | <u>32,868</u> | <u>51,195</u> |

For the year ended 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the board on __ December 2023.

Tony Cunningham
(Director)

The Friends of Moat Mount Campsite

Notes To the Financial Statements For the year ended 31st March 2023

Accounting Policies

Basis of preparation of financial statements

The financial statements have been prepared on accruals-based accounting under the historical cost convention, with the exception of investments which are included at market value.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Turnover

Turnover comprises the invoiced value of fees from hiring out the centre by the company.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the rates calculated to write-off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

| | |
|------------------------------|-------------------------------|
| Long-term Leasehold Property | -15 to 30 years straight line |
| Fixture & Fittings | - 5 to 30 years straight line |

The Friends of Moat Mount Campsite

Notes To The Financial Statements

For The Year Ended 31st March 2023

| | Restricted Funds 2023 | Unrestricted Funds 2023 | Total Funds 2023 | Total Funds 2022 |
|--|--------------------------------------|--|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Grants, Donations And Similar Incoming Resources | | | | |
| Grants, donations, other | <u>-</u> | <u>-</u> | <u>0</u> | <u>18,202</u> |
| In Furtherance Of The Charity's Objects | | | | |
| Centre hire | <u>-</u> | <u>74,325</u> | <u>74,325</u> | <u>34,967</u> |
| Investment Income | | | | |
| Bank deposit interest receivable | <u>-</u> | <u>169</u> | <u>169</u> | <u>2</u> |
| Charitable Expenditure By Functions | | | | |
| Summary By Fund Type | | | | |
| Centre hire | - | 76,824 | 76,824 | 63,176 |
| Support costs for grants and activities | 5,262 | - | 5,262 | 5,263 |
| Resources expended on managing and administering the charity | <u>-</u> | <u>10,734</u> | <u>10,734</u> | <u>8,380</u> |
| Total | <u>5,262</u> | <u>87,558</u> | <u>92,820</u> | <u>76,819</u> |

The Friends Of Moat Mount Campsite

Notes To The Financial Statements

For The Year Ended 31st March 2023

| Summary By Expenditure Type | Depreciation | Other Costs | Total | Total |
|--|---------------------|------------------------|---------------|---------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Centre hire | - | 76,824 | 76,824 | 63,176 |
| Support costs for grants and activities | 5,262 | - | 5,262 | 5,263 |
| Resources expended on managing and administering the charity | - | 10,734 | 10,734 | 8,380 |
| Total | <u>5,262</u> | <u>87,558</u> | <u>92,820</u> | <u>76,819</u> |

| Support Costs For Grants And Activities | Restricted Funds | Unrestricted Funds | Total Funds | Total Funds |
|--|-----------------------------|-------------------------------|------------------------|------------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |

| | | | | |
|--------------|--------------|----------|--------------|--------------|
| Depreciation | <u>5,262</u> | <u>-</u> | <u>5,262</u> | <u>5,263</u> |
|--------------|--------------|----------|--------------|--------------|

**Resources Expended On
Managing And
Administering The Charity**

| | | | | |
|--------------------------|----------|---------------|---------------|--------------|
| Publicity and promotion | - | 720 | 720 | 720 |
| Insurances | - | 8,538 | 8,538 | 6,250 |
| External scrutineers fee | - | 1,125 | 1,125 | 1,100 |
| Postage and stationery | - | 188 | 188 | 72 |
| Bank charges | - | 123 | 123 | 132 |
| Sundry expenses | - | 40 | 40 | 106 |
| Total | <u>-</u> | <u>10,734</u> | <u>10,734</u> | <u>8,380</u> |

Net Incoming Resources Expended

| | | |
|---------------------------------------|-------------|-------------|
| This is stated after charging | 2023 | 2022 |
| Depreciation of tangible fixed assets | 5,262 | 5,263 |
| External scrutineers fee | 1,125 | 1,100 |

During the year, no Trustees received any remuneration (2022 - £nil)
 During the year, no Trustees received any benefit in kind (2022 - £nil)

The Friends Of Moat Mount Campsite

Notes To The Financial Statements

For The Year Ended 31st March 2023

Staff Costs And Numbers

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

| | 2023 | 2022 |
|--|------|------|
| | 4 | 4 |

No employee received remuneration amounting to more than £50,000 in either year.

The charity employs one full time centre manager plus, as and when, sessional staff.

Tangible Fixed Assets

| | Land and buildings | Furniture, fittings and equipment | Total |
|--|--------------------|-----------------------------------|----------------|
| Cost | | | |
| At 1 st April 2023 | 302,402 | 35,585 | 337,987 |
| Additions | - | - | - |
| At 31 st March 2023 | <u>302,402</u> | <u>35,585</u> | <u>337,987</u> |
| Depreciation | | | |
| At 1 st April 2023 | 282,682 | 33,969 | 316,651 |
| Charge for the year | 4,930 | 332 | 5,262 |
| At 31 st March 2023 | <u>287,612</u> | <u>34,301</u> | <u>321,913</u> |
| Net Book Value | | | |
| At 31 st March 2023 | <u>14,790</u> | <u>1,284</u> | <u>16,074</u> |
| At 31 st March 2022 | <u>19,720</u> | <u>1,616</u> | <u>21,336</u> |
| Debtors | 2023 | 2022 | |
| Due within one year | | | |
| Other debtors | 0 | 2,091 | |
| Creditors: | | | |
| Amounts falling due within one year | | | |
| Other creditors | 60,797 | 56,034 | |

The Friends Of Moat Mount Campsite

Notes To The Financial Statements

For The Year Ended 31st March 2023

| | 2023 | 2022 |
|--|-----------------|-----------------|
| Trading Income | £ | £ |
| Centre Hire | 74,325 | 34,967 |
| Charitable Expenditure | | |
| Activities | 61,213 | 57,669 |
| Catering | - | - |
| Cleaning and laundry | 2,869 | 1,232 |
| Renewals | 1,344 | - |
| Repairs and maintenance | 1,777 | 1,736 |
| Light, heat and water | 8,534 | 1,251 |
| Telephone & broadband | 1,087 | 1,286 |
| Depreciation of buildings | 4,930 | 4,930 |
| Depreciation of fittings | 332 | 333 |
| | <u>82,086</u> | <u>68,439</u> |
| | (7,761) | (33,472) |
| Charity Income | | |
| Coronavirus Job Retention Scheme Grants | 0 | 18,202 |
| Bank deposit interest | 169 | 2 |
| Other Grants received | - | - |
| Sundry income | - | - |
| | <u>169</u> | <u>18,204</u> |
| Management And Administration | | |
| Website and promotion | 720 | 720 |
| Insurances | 8,538 | 6,250 |
| Postage and office supplies | 188 | 72 |
| Bank charges | 123 | 132 |
| External scrutineers fees | 1,125 | 1,100 |
| Admin and general expenses | 40 | 106 |
| | <u>(10,734)</u> | <u>(8,380)</u> |
| Net Income (Deficit) For The Year | <u>(18,326)</u> | <u>(23,648)</u> |