

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 31<sup>st</sup> March 2025**

**The Friends of Moat Mount Campsite**

**Legal And Administrative Information**

**For the year ended 3 March 2025**

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 27 West End, Walcott Lincoln LN4 3ST
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 2025**

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 31<sup>st</sup> March 2025. 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 23<sup>rd</sup> 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 saw a fairly significant drop in income of 39% compared to 2023-24, which is unfortunate given that the centre had experienced an increase in income every year since the pandemic and it was hoped that annual income would reach pre-pandemic levels. However, total expenditure was 13% lower and this helped offset some of the drop in 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).

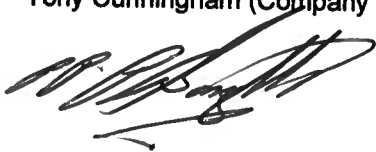
The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable 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 2025 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 31<sup>st</sup> March 2025, 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



27 West End, Walcott, Lincoln LN4 3ST

**The Friends Of Moat Mount Campsite**

**Statement Of Financial Activities  
(Incorporating income and expenditure account)  
For the year ended 31<sup>st</sup> March 2025**

	<b>Restricted Funds 2025</b>	<b>Unrestricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
<b>Incoming Resources</b>				
Activities in furtherance Of the charity's objects	-	53,931	53,931	89,006
Investment income	-	394	394	359
<b>Total Incoming Resources</b>	<b>0</b>	<b>54,325</b>	<b>54,325</b>	<b>89,365</b>
<b>Resources Expended</b>				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects	-	69,955	69,955	83,294
Support cost for grants and activities	5,250	-	5,250	5,250
Resources expended on managing and administering the charity	-	10,316	10,316	9,565
<b>Total Resources Expended</b>	<b>5,250</b>	<b>80,271</b>	<b>85,521</b>	<b>98,109</b>
Net movement in funds from activities	(5,250)	(25,946)	(31,195)	
Transfer between funds	0	0	0	
Net movement in funds	(5,250)	(25,946)	(31,195)	
Total Funds At 1 April 2024	16,142	7,983	24,125	
<b>Total Funds At 31 March 2025</b>	<b>10,892</b>	<b>(17,963)</b>	<b>(7,070)</b>	

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

**The Friends Of Moat Mount Campsite**

**Balance Sheet  
As At 31<sup>st</sup> March 2025**

	<b>31<sup>st</sup> March 2025 £</b>	<b>31<sup>st</sup> March 2024 £</b>
<b>Fixed Assets</b>		
Tangible fixed assets	5,574	10,824
<b>Current Assets</b>		
Debtors and prepayments	-	-
Cash at bank	84,674	57,015
	<u>84,674</u>	<u>57,015</u>
<b>Creditors: amounts falling due within one year</b>	<b>(97,318)</b>	<b>(43,714)</b>
	<u></u>	<u></u>
<b>Net Current Assets</b>	<b>(12,644)</b>	<b>13,301</b>
	<u></u>	<u></u>
<b>Net Assets</b>	<b>(7,070)</b>	<b>24,125</b>
	<u></u>	<u></u>
<b>Charity Funds</b>		
Restricted Funds	10,892	16,142
Unrestricted - General Funds	(17,963)	7,983
	<u>(7,070)</u>	<u>24,125</u>

For the year ended 31<sup>st</sup> March 2025 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 2025.

Tony Cunningham  
(Director)



## **The Friends of Moat Mount Campsite**

### **Notes To the Financial Statements For the year ended 31<sup>st</sup> March 2025**

#### **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 31<sup>st</sup> March 2025**

	<b>Restricted Funds 2025</b>	<b>Unrestricted Funds 2025</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	£	£	£	£
<b>Grants, Donations And Similar Incoming Resources</b>				
Grants, donations, other	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>
<b>In Furtherance Of The Charity's Objects</b>				
Centre hire	<u>-</u>	<u>53,931</u>	<u>53,931</u>	<u>89,006</u>
<b>Investment Income</b>				
Bank deposit interest receivable	<u>-</u>	<u>394</u>	<u>394</u>	<u>359</u>
<b>Charitable Expenditure By Functions</b>				
<b>Summary By Fund Type</b>				
Centre hire	-	69,955	69,955	83,294
Support costs for grants and activities	5,250	-	5,250	5,250
Resources expended on managing and administering the charity	<u>-</u>	<u>10,316</u>	<u>10,316</u>	<u>9,565</u>
<b>Total</b>	<u>5,250</u>	<u>80,271</u>	<u>85,521</u>	<u>98,109</u>

**The Friends Of Moat Mount Campsite**

**Notes To The Financial Statements**

**For The Year Ended 31<sup>st</sup> March 2025**

<b>Summary By Expenditure Type</b>	<b>Depreciation</b>	<b>Other Costs</b>	<b>Total</b>	<b>Total</b>
	<b>2025 £</b>	<b>2025 £</b>	<b>2025 £</b>	<b>2024 £</b>
Centre hire	-	69,955	69,955	83,294
Support costs for grants and activities	5,250	-	5,250	5,250
Resources expended on managing and administering the charity	-	10,316	10,316	9,565
<b>Total</b>	<b>5,250</b>	<b>80,271</b>	<b>85,521</b>	<b>98,109</b>

<b>Support Costs For Grants And Activities</b>	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
	Depreciation	5,250	-	5,250

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

Publicity and promotion	-	720	720	792
Insurances	-	7,482	7,482	7,124
External scrutineers fee	-	1,160	1,160	1,350
Postage and stationery	-	139	139	136
Bank charges	-	106	106	150
Sundry expenses	-	709	709	13
<b>Total</b>	<b>-</b>	<b>10,316</b>	<b>10,316</b>	<b>9,565</b>

<b>Net Incoming Resources Expended</b>	<b>2025</b>	<b>2024</b>
This is stated after charging:	(31,195)	(8,744)
Depreciation of tangible fixed assets	5,250	5,250
External scrutineers fee	1,160	1,150

During the year, no Trustees received any remuneration (2024 - £nil)  
 During the year, no Trustees received any benefit in kind (2024 - £nil)  
 During the year, no Trustees received any reimbursement of expenses (2024 - £nil)

**The Friends Of Moat Mount Campsite**

**Notes To The Financial Statements**

**For The Year Ended 31<sup>st</sup> March 2025**

**Staff Costs And Numbers**

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

	2025	2024
	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**

	<b>Land and buildings</b>	<b>Furniture, fittings and equipment</b>	<b>Total</b>
<b>Cost</b>			
At 1 <sup>st</sup> April 2024	302,402	35,585	337,987
Additions	-	-	-
At 31 <sup>st</sup> March 2025	<u>302,402</u>	<u>35,585</u>	<u>337,987</u>
<b>Depreciation</b>			
At 1 <sup>st</sup> April 2024	292,542	34,621	327,163
Charge for the year	4,930	320	5,250
At 31 <sup>st</sup> March 2025	<u>297,472</u>	<u>34,941</u>	<u>332,413</u>
<b>Net Book Value</b>			
At 31 <sup>st</sup> March 2025	<u>4,930</u>	<u>644</u>	<u>5,574</u>
At 31 <sup>st</sup> March 2024	<u>9,860</u>	<u>964</u>	<u>10,824</u>
<b>Debtors</b>			
<b>Due within one year</b>	<b>2025</b>	<b>2024</b>	
Other debtors	-	-	
<b>Creditors:</b>			
<b>Amounts falling due within one year</b>			
Other creditors	97,318	43,713	

**The Friends Of Moat Mount Campsite**

**Notes To The Financial Statements**

**For The Year Ended 31<sup>st</sup> March 2025**

	<b>2025</b>	<b>2024</b>
<b>Trading Income</b>	<b>£</b>	<b>£</b>
Centre Hire	53,931	89,006
<b>Charitable Expenditure</b>		
Activities	58,625	63,460
Catering	-	-
Cleaning and laundry	45	2,882
Renewals	4,651	0
Repairs and maintenance	2,367	2,614
Light, heat and water	1,843	12,789
Telephone & broadband	2,424	1,549
Depreciation of buildings	4,930	4,930
Depreciation of fittings	320	320
	<u>75,205</u>	<u>88,544</u>
	(21,274)	462
<b>Charity Income</b>		
Bank deposit interest	394	359
Other Grants received	-	-
Sundry income	-	-
	<u>394</u>	<u>359</u>
<b>Management And Administration</b>		
Website and promotion	720	792
Insurances	7,482	7,124
Postage and office supplies	139	136
Bank charges	106	150
External scrutineers fees	1,160	1,350
Admin and general expenses	709	13
	<u>(10,316)</u>	<u>(9,565)</u>
<b>Net Income (Deficit) For The Year</b>	<u>(31,195)</u>	<u>(8,743)</u>