

**FRIENDS OF CAMPHILL MOURNE GRANGE**

**STATEMENT OF RECEIPTS AND PAYMENTS  
AND STATEMENT OF ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED  
31ST DECEMBER 2024**

**CHARITY NUMBER : NIC 100873**

**PURDY QUINN  
Chartered Accountants  
42 Greencastle Street  
KILKEEL  
Co Down  
BT34 4BH**

**FRIENDS OF CAMPHILL MOURNE GRANGE  
CHARITY DETAILS  
YEAR ENDED 31 DECEMBER 2024**

**Reference and administrative details**

<b>Charity name</b>	Friends of Camphill Mourne Grange
<b>Charity registration number</b>	NIC100873
<b>Charity address</b>	169 Newry Road Kilkeel Co Down BT34 4EX
<b>Board of Trustees</b>	Mr Patrick Cotter (Chair) Mrs Anne Campbell (Treasurer) Mrs Miriam Cotter (Secretary)
<b>Independent examiner</b>	PURDY QUINN Chartered Accountants 42 Greencastle Street Kilkeel Co Down BT34 4BH

**FRIENDS OF CAMPHILL MOURNE GRANGE**  
**STATEMENT OF FINANCIAL ACTIVITIES - RECEIPTS & PAYMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds £ 2024	Restricted funds £ 2024	Total funds £ 2024	Total funds £ 2023
<b>Receipts - Income</b>	<b>Notes</b>				
Donations & legacies	4	903	-	903	303
Grants		-	-	-	-
Fundraising activities		-	-	-	205
Interest on deposit account		-	-	-	-
Dividend on investments		-	-	-	-
Members' subscriptions		-	-	-	-
Charitable trading receipts	5	56,955	-	56,955	43,076
Rents from land & buildings		-	-	-	-
Other charitable receipts		-	-	-	-
		57,858	-	57,858	43,584
<b>Total receipts</b>		57,858	-	57,858	43,584
<b>Payments - Expenses</b>					
Cost of fundraising events		-	-	-	-
Gross trading payments		3,907	-	3,907	4,569
Investment management costs		-	-	-	-
Direct charitable activity		472	-	472	366
Grants & donations paid		37,622	-	37,622	11,367
Governance costs		636	-	636	636
Other costs		687	-	687	81
		43,324	-	43,324	17,019
<b>Asset and investment purchases</b>					
Purchase of investments		-	-	-	-
Loans made		-	-	-	-
		-	-	-	-
<b>Total payments</b>		43,324	-	43,324	17,019
<b>Net of receipts/(payments)</b>		14,534	-	14,534	26,565
Transfers between funds		-	-	-	-
<b>Cash funds last year end</b>		87,702	-	87,702	61,137
<b>Cash funds this year end</b>		102,236	-	102,236	87,702

**FRIENDS OF CAMPHILL MOURNE GRANGE  
STATEMENT OF ASSETS & LIABILITIES  
YEAR ENDED 31 DECEMBER 2024**

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
<b>Cash funds</b>				
Current account	102,236	-	102,236	87,702
Petty cash	-	-	-	-
<b>Total cash funds</b>	<b>102,236</b>	<b>-</b>	<b>102,236</b>	<b>87,702</b>

		2024	2023
		£	£
<b>Assets retained for the charity's own use</b>			
Buildings improvements and fixtures at 27 Newcastle Street	Restricted	6,080	6,080
Property loan to Friends of Camphill Mourne Grange (NI050722) re shop at 27 Newcastle Street occupied by charity rent free	Restricted	205,600	205,600
	<b>Total</b>	<b>211,680</b>	<b>211,680</b>

	2024	2023
	£	£
<b>Liabilities</b>		
Trade Creditor	2,119	-
	<b>2,119</b>	<b>-</b>

Approved by the trustees on 19/12/25 and signed on their behalf by:



Mr Patrick Cotter  
(Chair)



Mrs Miriam Cotter  
(Secretary)

**FRIENDS OF CAMPHILL MOURNE GRANGE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2024**

**1) Accounting Policies**

**Basis of preparation**

The financial statements have been prepared on a receipts and payments basis.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the Charity to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the Charity for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of a letter of offer.

**Incoming resources - receipts basis**

All incoming resources are included in the statement of financial activities when it has been received by the Charity.

**Resources expended**

Expenditure is recognised on an payments basis. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

**2) Trustee remuneration**

No trustee was paid any remuneration during the year.

**3) Trustee expenses**

No trustees were paid any expenses during the year.

**FRIENDS OF CAMPHILL MOURNE GRANGE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2024**

	Unrestricted funds 2024	Restricted funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>4) Donations</b>				
Friends of Camphill Mourne Grange (NI050722)	-	-	-	-
Miscellaneous	903	-	903	303
	<b>903</b>	<b>-</b>	<b>903</b>	<b>303</b>

	Unrestricted funds 2024	Restricted funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>5) Charitable trading receipts</b>				
Charity shop sales	56,955	-	56,955	43,076
	<b>56,955</b>	<b>-</b>	<b>56,955</b>	<b>43,076</b>

**6) Restricted Funds - Property Fund**

**Nature and purpose of funds**

The charity operates a charity shop from 27 Newcastle Street, Kilkeel. The property is owned by a company, Friends of Camphill Mourne Grange (NI 050722). The Charity lent Friends of Camphill Mourne Grange (NI 050722) £205,600 to purchase and refurbish the property at 27 Newcastle Street, Kilkeel. The Charity operates a charity shop from this property. The Charity spent further funds amounting to £6,080 equipping the property. Totalling £211,680, these are restricted funds within the charity as they are committed in their nature. There were no receipts or payments from the restricted property fund during the year.

**FRIENDS OF CAMPHILL MOURNE GRANGE  
RECEIPTS & PAYMENTS ACCOUNTS  
YEAR ENDED 31 DECEMBER 2024**

**Independent Examiners Report to the Charity Trustees of Friends of Camphill Mourne Grange**

I report to the trustees on my examination of the financial statements of Friends of Camphill Mourne Grange ('the charity') for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

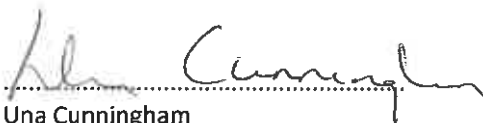
I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

  
Una Cunningham  
Association of Chartered Accountants in Ireland

Purdy Quinn  
Chartered Accountants  
42 Greencastle Street  
KILKEEL  
Co Down  
BT34 4BH

Date: ..... 19/12/25 .....