

# 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 £
<b>Income and endowments</b>					
Donations and legacies	5	12,607	–	<b>12,607</b>	14,023
Charitable activities	6	2,516,594	792,510	<b>3,309,104</b>	3,048,093
Other income	7	7,250	–	<b>7,250</b>	–
<b>Total income</b>		<u>2,536,451</u>	<u>792,510</u>	<u><b>3,328,961</b></u>	<u>3,062,116</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8	2,280,050	983,154	<b>3,263,204</b>	3,145,382
<b>Total expenditure</b>		<u>2,280,050</u>	<u>983,154</u>	<u><b>3,263,204</b></u>	<u>3,145,382</u>
<b>Net income/(expenditure)</b>		<u>256,401</u>	<u>(190,644)</u>	<u><b>65,757</b></u>	<u>(83,266)</u>
Transfers between funds		(178,593)	178,593	–	–
<b>Net movement in funds</b>		<u>77,808</u>	<u>(12,051)</u>	<u><b>65,757</b></u>	<u>(83,266)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		683,695	12,051	<b>695,746</b>	779,012
<b>Total funds carried forward</b>		<u>761,503</u>	<u>–</u>	<u><b>761,503</b></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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	128,549	168,560
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	17	<u>938,325</u>	<u>805,582</u>
<b>Net current assets</b>		<u>639,652</u>	<u>537,347</u>
<b>Total assets less current liabilities</b>		<u>768,201</u>	<u>705,907</u>
<b>Creditors: amounts falling due after more than one year</b>	18	<u>6,698</u>	<u>10,161</u>
<b>Net assets</b>		<u>761,503</u>	<u>695,746</u>
<b>Funds of the charity</b>			
Restricted funds		–	12,051
Unrestricted funds		<u>761,503</u>	<u>683,695</u>
<b>Total charity funds</b>	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 £
<b>Cash flows from operating activities</b>		
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)
<b>Cash flows from investing activities</b>		
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)
<b>Cash flows from financing activities</b>		
Payments of finance lease liabilities	(3,048)	13,209
Net cash (used in)/from financing activities	(3,048)	13,209
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>105,857</b>	<b>(148,041)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,055,491</b>	<b>1,203,532</b>
<b>Cash and cash equivalents at end of year</b>	<b>1,161,348</b>	<b>1,055,491</b>

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 £
<b>Donations</b>			
Donations & legacies	12,607	—	<u>12,607</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations & legacies	5,173	8,850	<u>14,023</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Craft Shop & Cafe	108,606	—	<b>108,606</b>
Land (cattle etc.)	9,702	—	<b>9,702</b>
Day Opportunity	132,645	—	<b>132,645</b>
Residential Charges	597,996	—	<b>597,996</b>
Adults Fees	1,554,871	—	<b>1,554,871</b>
Supported Living	62,926	792,510	<b>855,436</b>
Expenses refunded re: Housing Support	15,000	—	<b>15,000</b>
Other income	34,848	—	<b>34,848</b>
	<u>2,516,594</u>	<u>792,510</u>	<u><b>3,309,104</b></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
	<u>2,280,050</u>	<u>983,154</u>	<u>3,263,204</u>

  

	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
	<u>2,036,919</u>	<u>1,108,463</u>	<u>3,145,382</u>

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

#### 14. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>103,031</u>	<u>90,959</u>

#### 15. Debtors

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

# 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 - Non-Recurrent payment	–	14,602	(14,602)	–	–
	<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 - 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>

# 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	–	<b>128,549</b>
Current assets	639,652	–	<b>639,652</b>
Creditors greater than 1 year	(6,698)	–	<b>(6,698)</b>
<b>Net assets</b>	<b>761,503</b>	<b>–</b>	<b>761,503</b>

  

	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)
<b>Net assets</b>	<b>683,695</b>	<b>12,051</b>	<b>695,746</b>

#### 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	<b>1,161,348</b>
Debt due within one year	(3,048)	(415)	<b>(3,463)</b>
Debt due after one year	(10,161)	3,463	<b>(6,698)</b>
	<b>1,042,282</b>	<b>108,905</b>	<b>1,151,187</b>

#### 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 Glenraig; 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 £
<b>Camphill Communities Trust (NI)</b>		
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.