

REGISTERED CHARITY NUMBER 233331

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
30th September 2019
for
Lowestoft and District Mencap Society**

**SGH Services
4 Bodiam Way
Carlton Colville
Lowestoft
NR33 8DN**

Lowestoft and District Mencap Society

Report of the Trustees for the year ended 30 September 2019

The trustees present their report with the financial statements of the charity for the year ended 30th September 2019. The trustees have adopted the provisions of the Statement of Recommended Practice 2015 (SORP2015) Accounting and reporting by charities issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 233331

Principal Address

The Unity Centre
Unit 1
6 Milton Road East
Lowestoft
NR32 1NT

Trustees

Mrs J Guyton	Chair
Mr T Newstead	
Mrs J Oakes	
Mr C Rose	
Ms G Czajka	Treasurer
Mrs T Jackson	
Ms G Parker	Secretary Appointed March 2019

Independent Examiner

Mrs S Hyde
SGH Services
4, Bodiam Way,
Carlton Colville,
Lowestoft.
NR33 8DN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Charity is governed by a model constitution for branches of MENCAP. The model constitution was adopted by the branch on 16th November 2007.

Independent Examiner's Report to the Trustees of Lowestoft and District Mencap Society

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Independent examiner's report to the trustees of Lowestoft and District Mencap Society

I report to the charity trustees on my examination of the accounts of the Lowestoft and District Mencap Society (the Trust) for the year ended 30th September 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)b) of the Act.

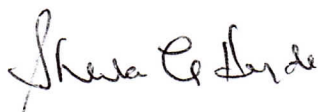
Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act ;
or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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.

Sheila Hyde
SGH Services
4 Bodiam Way
Carlton Colville
Lowestoft
Suffolk
NR33 8DN



19/06/2020

Lowestoft and District Mencap Society

Statement of Financial Activities for the Year Ended 30th September 2019

	Unrestricted Funds	Restricted Funds	Total Funds 30-09-19	Total Funds 30-09-18
INCOME AND ENDOWMENTS FROM				
Donations	171	11,998	12,169	556
Other Trading Activities	31,003		31,003	33,627
Other Income	1,460		1,460	
TOTAL	32,634	11,998	44,632	34,183
EXPENDITURE ON				
Charitable Activities	37,662	18,086	55,748	52,523
NET INCOME/EXPENDITURE	(5028)	{6088_}	(11116)	(18340)
RECONCILIATION OF FUNDS				
TOTAL FUNDS BROUGHT FORWARD	12,110	12,831	24,941	43,281
TOAL FUNDS CARRIED FORWARD	7,082	6,743	13,825	24,941


Lowestoft and District Mencap Society

Balance Sheet at 30th September 2019

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 30-09-19	Total Funds 30-09-18
FIXED ASSETS					
Tangible Assets		1,132	670	1,802	11,338
CURRENT ASSETS					
Cash at Bank		5,950	6,073	12,023	13,603
CREDITORS					
Amounts falling due within one year		0	0	0	0
NET CURRENT ASSETS		5,950	6,073	12,023	13,603
TOTAL ASSETS LESS CURRENT LIABILITIES		7,082	6,743	13,825	24,941
		0	0	0	0
NET ASSETS		7,082	6,743	13,825	24,941
FUNDS					
Unrestricted				7,082	12,110
Restricted				6,743	12,831
TOTAL FUNDS				13,825	24,941

The financial statements were approved by the Board of Trustees on 25-06-20 and were signed on its behalf by:-

Mrs J Guyton - Chair



Ms G Czajka - Treasurer



Lowestoft and District Mencap Society

Notes to the Financial Statements for the year ended 30th September 2019

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	25% on cost
Computer Equipment	25% on cost
Motor vehicles	25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restricted Funds arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 OTHER TRADING ACTIVITIES

	30/09/2019	30/09/2018
Food and drink takings	11,073	11,356
Gaming takings	5,762	7,281
Bric -a-Brac Takings	10,217	10,031
Centre events		28
Other	3,951	4,931
Total	31,003	33,627

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2019

3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2019 nor for the year ended 30th September 2018.

Trustees' Expenses

There were no trustees expenses paid for the year ended 30th September 2019 nor for the year ended 30th September 2018.

4 STAFF COSTS

	30/09/2019	30/09/2018
	£	£
Wages and salaries	10920	9480

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

Staff	2	2
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No employee received emoluments in excess of £60,000.

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME & ENDOWMENTS FROM			
Donations and legacies	171	11,998	12,169
Other trading activities	31,003		31,003
Insurance claim	1,460		
Total	32,634	11,998	44,632
EXPENDITURE ON			
Charitable activities	37,662	18,086	55,748
NET INCOME /(EXPENDITURE)	(5,028)	(6,088)	(11,116)
RECONCILIATION OF FUNDS			
Total funds brought forward	12,110	12,831	24,941
TOTAL FUNDS CARRIED FORWARD	7,082	6,743	13,825

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2019

6 TANGIBLE FIXED ASSETS

	Furniture and Fittings	Computers	Vehicles	Total
COST				
At 1st October 2018	28,011	9,491	650	38,152
Additions				
At 30th September 2019	28,011	9,491	650	38,152
DEPRECIATION				
At 1st October 2018	20,203	6,448	162	26,813
Charge for year	7,002	2,373	162	95,337
At 30th September 2019	27,205	8,821	324	36,350
NET BOOK VALUE				
At 30th September 2019	806	670	326	1,802
At 30th September 2018	7,807	3,043	488	11,338

7 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/09/2019 £	30/09/2018 £
Other Creditors	-	0

8 MOVEMENT IN FUNDS

	At 01-10-18	Net movement in funds	At 30-09-19
Unrestricted funds			
General funds	5,110	(5,028)	82
Closure reserve	7,000		7,000
	12,110	(5,028)	7,082
Restricted funds			
Big lottery fund grant	12,831	(6,088)	6,743
			0
	12,831	(6,088)	6,743
TOTAL FUNDS	24,941	(11,116)	13,825

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2019

8 MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,634	(37,662)	(5,028)
Restricted funds			
Big lottery fund grant	9,998	(16,086)	(6,088)
Suffolk	2,000	(2,000)	0
TOTAL FUNDS	44,632	(55,748)	(11,116)

Comparatives for movement in funds

	At 01/10/18	Net movement in funds	At 30/09/19
Unrestricted funds			
General fund	5,110	(5,028)	82
Closure reserve	7,000	-	7,000
	12,110	(5,028)	7,082
Restricted funds			
Big lottery fund grant	12,831	(6,088)	6,743
	12,831	(6,088)	6,743
TOTAL FUNDS	24,941	(11,116)	13,825

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2019

8 MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	32,634	(37,662)	(5,028)
Restricted funds			
Big lottery fund grant	11,988	(18,086)	(6,088)
	<hr/>	<hr/>	<hr/>
	11,988	(18,086)	(6,088)
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	44,632	(55,748)	(11,116)
	<hr/>	<hr/>	<hr/>

9 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2019

Lowestoft and District Mencap Society

Detailed statement of Financial Activities for the year ended 30th September 2018

	30/09/2019 £	30/09/2018 £
INCOME & ENDOWMENTS		
Donations and Legacies		
Donations		556
Grants		
		<u>556</u>
Other Trading Activities		
Food and drink takings		11,356
Gaming takings		7,281
Bric-a-Brac takings		10,031
Centre events		28
Other		4,931
		<u>33,627</u>
Other Income		
Insurance claim		
Total incoming resources		<u>34,183</u>
EXPENDITURE		
Charitable Activities		
Wages		9,480
Rates and water		264
Insurance		1,125
Light and heat		3,160
Telephone		2,579
Postage and stationery		
Advertising		
Sundries		378
Food Purchases		5,910
Arts & Crafts		
Art Café		4,785
Gaming stock		4,931
Rent		8,000
Waste disposal		1,146
Licensing fees		823
Property repairs		405
Travelling		
Depreciation		9,537
		<u>52,523</u>
Governance Costs		
Independent examiners fee		0
Total Resources expended		<u>52,523</u>

This page does not form part of the statutory financial statement

Lowestoft and District Mencap Society

Detailed statement of Financial Activities for the year ended 30th September 2018

	30/09/2019 £	30/09/2018 £
INCOME & ENDOWMENTS		
Donations and Legacies		
Donations	171	556
Grants	11,998	
	<u>12,169</u>	<u>556</u>
Other Trading Activities		
Food and drink takings	11,073	11,356
Gaming takings	5,762	7,281
Bric-a-Brac takings	10,217	10,031
Centre events		28
Other	3,951	4,931
	<u>31,003</u>	<u>33,627</u>
Other Income		
Insurance claim	1,460	
	<u>44,632</u>	<u>34,183</u>
Total incoming resources		
	44,632	34,183
EXPENDITURE		
Charitable Activities		
Wages	10,920	9,480
Rates and water	199	264
Insurance	2,951	1,125
Light and heat	1,761	3,160
Telephone	3,288	2,579
Consultancy	1,000	
Advertising	151	
Sundries	172	378
Food Purchases	5,984	5,910
Arts & Crafts		
Art Café	3,055	4,785
Gaming stock	4,533	4,931
Rent	8,000	8,000
Waste disposal	1,424	1,146
Licensing fees	930	823
Property repairs	643	405
Travelling	1,200	
Depreciation	9,537	9,537
	<u>55,748</u>	<u>52,523</u>
Governance Costs		
Independent examiners fee	0	0
	<u>55,748</u>	<u>52,523</u>
Total Resources expended		
	55,748	52,523

This page does not form part of the statutory financial statement