

REGISTERED CHARITY NUMBER 233331

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
30th September 2020
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 2020

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

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

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 2020.

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

15/04/2021

Lowestoft and District Mencap Society

Statement of Financial Activities for the Year Ended 30th September 2020

	Unrestricted Funds	Restricted Funds	Total Funds 30-09-20	Total Funds 30-09-19
INCOME AND ENDOWMENTS FROM				
Donations	20		20	12,169
Other Trading Activities	24,594	18,563	43,157	31,003
Other Income				1,460
TOTAL	24,614	18,563	43,177	44,632
EXPENDITURE ON				
Charitable Activities	22,556	11,989	34,545	55,748
NET INCOME/EXPENDITURE	2,058	6,754	8,632	-11,116
RECONCILIATION OF FUNDS				
TOTAL FUNDS BROUGHT FORWARD	7,082	6,743	13,825	24,941
TOAL FUNDS CARRIED FORWARD	9,040	13,317	22,457	13,825

Lowestoft and District Mencap Society

Balance Sheet at 30th September 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 30-09-20	Total Funds 30-09-19
FIXED ASSETS					
Tangible Assets		1	165	166	1,802
CURRENT ASSETS					
Cash at Bank		9,139	13,152	22,291	12,023
CREDITORS					
Amounts falling due within one year		0	0	0	0
NET CURRENT ASSETS		9,139	13,152	22,291	12,023
TOTAL ASSETS LESS CURRENT LIABILITIES		9,140	13,317	22,457	13,825
NET ASSETS		9,140	13,317	22,457	13,825
FUNDS					
Unrestricted				9,140	7,082
Restricted				13,317	6,743
TOTAL FUNDS				22,457	13,825

The financial statements were approved by the Board of Trustees on 19/04/21 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 2020

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

	30/09/2020	30/09/2019
Food and drink takings	3740	11,073
Gaming takings	612	5,762
Bric -a-Brac Takings	4455	10,217
Centre events		
Other	34350	3,951
Total	43157	31,003

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 2020 nor for the year ended 30th September 2018.

4 STAFF COSTS

	30/09/2020	30/09/2019
	£	£
Wages and salaries	13793	10920

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	20		20
Other trading activities	24,594	18,563	43,157
Insurance claim			
Total	24,614	18,563	43,177
EXPENDITURE ON			
Charitable activities	22,556	11,939	34,545
NET INCOME /(EXPENDITURE)	2,058	6,574	8,632
RECONCILIATION OF FUNDS			
Total funds brought forward	7,082	6,743	13,825
TOTAL FUNDS CARRIED FORWARD	9,140	13,317	22,457

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2020

6 TANGIBLE FIXED ASSETS

	Furniture and Fittings	Computers	Vehicles	Total
COST				
At 1st October 2019	28,011	9,491	650	38,152
Additions				
At 30th September 2020	28,011	9,491	650	38,152
DEPRECIATION				
At 1st October 2019	27,205	8,821	324	36,350
Charge for year	804	669	162	1,635
At 30th September 2020	28,009	9,490	486	37,986
NET BOOK VALUE				
At 30th September 2020	1	1	164	166
At 30th September 2019	806	670	326	1,802

7 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/09/2020 £	30/09/2019 £
Other Creditors	-	0

8 MOVEMENT IN FUNDS

	At 01-10-19	Net movement in funds	At 30-09-20
Unrestricted funds			
General funds	82	2,058	2,140
Closure reserve	7,000		7,000
	7,082	2,058	9,140
Restricted funds			
Big lottery fund grant	6,743	6,574	13,317
			0
	6,743	6,574	13,317
TOTAL FUNDS	13,825	8,632	22,457

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2020

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	24,594	22,556	2,058
Restricted funds			
Big lottery fund grant Suffolk	18,563	11,989	6,754
TOTAL FUNDS	43,157	34,545	8,632

Comparatives for movement in funds

	At 01/10/19	Net movement in funds	At 30/09/20
Unrestricted funds			
General fund	82	2,058	2,140
Closure reserve	7,000		7,000
	7,082	2,058	9,140
Restricted funds			
Big lottery fund grant	6,743	6,574	13,317
	6,743	6,574	13,317
TOTAL FUNDS	13,825	8,632	22,457

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2020

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	24,614	22,556	2,058
Restricted funds			
Big lottery fund grant	18,563	11,989	6,574
	<hr/>	<hr/>	<hr/>
	18,563	11,989	6,574
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	43,177	34,545	8,632
	<hr/>	<hr/>	<hr/>

9 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2020

Lowestoft and District Mencap Society

Detailed statement of Financial Activities for the year ended 30th September 2020

	30/09/2020	30/09/2019 £
INCOME & ENDOWMENTS		
Donations and Legacies		
Donations	20	171
Grants	30920	11,998
	<u>30940</u>	<u>12,169</u>
Other Trading Activities		
Food and drink takings	3741	11,073
Gaming takings	611	5,762
Bric-a-Brac takings	3455	10,217
Centre events		
Other	3430	3,951
	<u>43177</u>	<u>31,003</u>
Other Income		
Insurance claim		1,460
Total incoming resources	<u>43177</u>	<u>44,632</u>
EXPENDITURE		
Charitable Activities		
Wages	13793	10,920
Rates and water	1948	199
Insurance	1680	2,951
Light and heat	1310	1,761
Telephone	3762	3,288
Consultancy	800	1,000
Advertising		151
Sundries		172
Food Purchases	1766	5,984
Arts & Crafts	2000	
Art Café		3,055
Gaming stock	719	4,533
Rent	4000	8,000
Waste disposal	174	1,424
Licensing fees	958	930
Property repairs		643
Travelling		1,200
Depreciation	1635	9,537
	<u>34545</u>	<u>55,748</u>
Governance Costs		
Independent examiners fee	0	0
Total Resources expended	<u>34545</u>	<u>55,748</u>

This page does not form part of the statutory financial statement