

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
MENCAP WOLVERHAMPTON

Crombies Accountants Limited
Chartered Accountants
34 Waterloo Road
Wolverhampton
West Midlands
WV1 4DG

MENCAP WOLVERHAMPTON

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FOR THE YEAR ENDED 31 DECEMBER 2019

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MENCAP WOLVERHAMPTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The overall object for which the charity was established is the relief of people with a learning disability in the City of Wolverhampton and its surrounding area.

The object and the Public Benefit are met through:

- The provision of help for them, their families, dependants and carers
- Making known the needs of its members to a wide range of social and medical service providers
- Practical and financial support to the organisations providing services to the members

The company is affiliated to Royal Mencap and works closely with its local representatives and also with other organisations with similar aims

ACHIEVEMENT AND PERFORMANCE

The charity continues to support Gateway Clubs and other organisations with similar aims by the provision of accommodation, advocacy, and where possible financial support.

Grants are approved after a review of the work and needs of the Company and of the recipient group.

The charity represents the interest of members on a wide range of social and medical services committees and groups.

FINANCIAL REVIEW

Investment policy and objectives

The trustees consider the most appropriate policy for the investment of surplus funds is to hold them within Bank Funds. This provides flexibility of movement in a period of low interest rates.

Reserves policy

The company's reserves are all available to enable the company to carry out its charitable objectives. Accordingly, the trustees do not have a specific policy regarding the retention of reserves. The trustees' main priority is to ensure that there are sufficient reserves to enable the company to continue its current activities in the event of a significant drop in funding

The accounts are in respect of the year ended 31 December 2019.

The income continues to be provided by a wide range of individuals and groups. Fund raising activities are geared to involving members.

Finance for the charities continues to be difficult and the trustees are still very aware of the need for continued support for our members and associates.

FUTURE PLANS

The Wolverhampton Gateway Club continues to flourish and to grow in numbers thanks to a dedicated and enthusiastic team of volunteers.

Premises- During the year, Mencap Wolverhampton has been exploring ways to adapt the Charity's freehold premises. Improvements are now taking place in the current year.

The Charity is continuing to develop new partnerships to benefit the social and employment skills of young persons with learning difficulties.

Other projects will be maintained and developed.

MENCAP WOLVERHAMPTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Mencap Wolverhampton is a charitable company, which was incorporated as a company on 19 December 1988. The company was registered as a charity on 8 May 1989

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the charity.

Under the requirements of the Memorandum and Articles of Association, the directors of the charity are required to resign and be re-selected each year.

Due to the nature of the work of Mencap Wolverhampton, the focus is upon persons with a learning disability. The board of directors seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity from first-hand experience of working with the board and with persons with a learning disability.

Additionally, new trustees meet with members of the board and discuss:

- The obligations of board members.
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02329515 (England and Wales)

Registered Charity number

701532

Registered office

Glyn Bank
13 Lloyd Road
Wolverhampton
WV6 0RL

Principal address

Wheelwright Cottage
Aston Eyre
Bridgnorth
WV16 6XD

MENCAP WOLVERHAMPTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

Trustees

Mrs P K Bhogal Volunteers Manager
A M Chilvers Retired
Mrs P A Davies Carer
Mrs J Hepwood Retired
Mrs J E Hunt Learning Support Assistant
W E Laybourne Management Contractor And Consultant (resigned 11.6.19)
Mrs T J O'Hara Retired
G J Peters Chartered Accountant
Mrs S Roberts Housewife
Mrs J Silvester Part Time Relief Warden Gents Hostel
Mrs M C Solomon Retired
Mrs J E Vanstone Retired Deputy Head Teacher

Company Secretary

G J Peters

Independent Examiner

Crombies Accountants Limited
Chartered Accountants
34 Waterloo Road
Wolverhampton
West Midlands
WV1 4DG

Bankers

Lloyds TSB Bank plc
High Street
Tettenhall
Wolverhampton
WV6 8QT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Mencap Wolverhampton for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also required to state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements

Approved by order of the board of trustees on 19 November 2020 and signed on its behalf by:

MENCAP WOLVERHAMPTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

A M Chilvers - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENCAP WOLVERHAMPTON

Independent examiner's report to the trustees of Mencap Wolverhampton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Cattell F.C.A
Chartered Accountant
Crombies Accountants Limited
Chartered Accountants
34 Waterloo Road
Wolverhampton
West Midlands
WV1 4DG

19 November 2020

MENCAP WOLVERHAMPTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	900	19,166	20,066	7,770
Charitable activities	5				
Gateway fund		-	4,826	4,826	8,525
Other trading activities	3	3,649	1,477	5,126	2,253
Investment income	4	73	-	73	79
Total		<u>4,622</u>	<u>25,469</u>	<u>30,091</u>	<u>18,627</u>
EXPENDITURE ON					
Raising funds		1,575	-	1,575	100
Charitable activities	6				
General charitable activities		17,618	-	17,618	16,048
Gateway fund		-	15,979	15,979	21,301
Total		<u>19,193</u>	<u>15,979</u>	<u>35,172</u>	<u>37,449</u>
NET INCOME/(EXPENDITURE)		<u>(14,571)</u>	<u>9,490</u>	<u>(5,081)</u>	<u>(18,822)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		130,574	6,976	137,550	156,372
TOTAL FUNDS CARRIED FORWARD		<u><u>116,003</u></u>	<u><u>16,466</u></u>	<u><u>132,469</u></u>	<u><u>137,550</u></u>

The notes form part of these financial statements

MENCAP WOLVERHAMPTON

BALANCE SHEET
31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
CURRENT ASSETS					
Debtors	10	589	-	589	574
Cash at bank		116,765	16,466	133,231	139,084
		<u>117,354</u>	<u>16,466</u>	<u>133,820</u>	<u>139,658</u>
CREDITORS					
Amounts falling due within one year	11	(1,351)	-	(1,351)	(2,108)
		<u>116,003</u>	<u>16,466</u>	<u>132,469</u>	<u>137,550</u>
NET CURRENT ASSETS					
		<u>116,003</u>	<u>16,466</u>	<u>132,469</u>	<u>137,550</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>116,003</u>	<u>16,466</u>	<u>132,469</u>	<u>137,550</u>
NET ASSETS					
		<u><u>116,003</u></u>	<u><u>16,466</u></u>	<u><u>132,469</u></u>	<u><u>137,550</u></u>
FUNDS	12				
Unrestricted funds				116,003	130,574
Restricted funds				16,466	6,976
TOTAL FUNDS				<u><u>132,469</u></u>	<u><u>137,550</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 November 2020 and were signed on its behalf by:

G J Peters - Trustee

The notes form part of these financial statements

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£)

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation 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. Restrictions 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.

Going concern

These accounts have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue

Jurisdiction of charity

This charity is registered with the Charity Commission in England and Wales

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Subscriptions and donations	16,356	7,770
Grants	3,710	-
	<hr/>	<hr/>
	20,066	7,770
	<hr/>	<hr/>

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	5,126	802
Premises income	-	1,451
	<u>5,126</u>	<u>2,253</u>

4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	73	79
	<u>73</u>	<u>79</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
Income from Club Activities	4,826	8,525
Activity Gateway fund	<u>4,826</u>	<u>8,525</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
General charitable activities	14,198	2,020	1,400	17,618
Gateway fund	13,979	2,000	-	15,979
	<u>28,177</u>	<u>4,020</u>	<u>1,400</u>	<u>33,597</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

8. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	3,852	3,948
	<u>3,852</u>	<u>3,948</u>

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

	2019	2018
Administration, support and fund-raising	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	809	6,961	7,770
Charitable activities			
Gateway fund	-	8,525	8,525
Other trading activities	1,451	802	2,253
Investment income	79	-	79
Total	<u>2,339</u>	<u>16,288</u>	<u>18,627</u>
EXPENDITURE ON			
Raising funds	100	-	100
Charitable activities			
General charitable activities	16,048	-	16,048
Gateway fund	-	21,301	21,301
Total	<u>16,148</u>	<u>21,301</u>	<u>37,449</u>
NET INCOME/(EXPENDITURE)	<u>(13,809)</u>	<u>(5,013)</u>	<u>(18,822)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	144,383	11,989	156,372
TOTAL FUNDS CARRIED FORWARD	<u><u>130,574</u></u>	<u><u>6,976</u></u>	<u><u>137,550</u></u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Prepayments	<u>589</u>	<u>574</u>

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Accrued expenses	<u>1,351</u>	<u>2,108</u>

12. MOVEMENT IN FUNDS

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	130,574	(14,571)	116,003
Restricted funds			
Wolverhampton Gateway Club	6,976	9,490	16,466
TOTAL FUNDS	<u>137,550</u>	<u>(5,081)</u>	<u>132,469</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	4,622	(19,193)	(14,571)
Restricted funds			
Wolverhampton Gateway Club	25,469	(15,979)	9,490
TOTAL FUNDS	<u>30,091</u>	<u>(35,172)</u>	<u>(5,081)</u>

Comparatives for movement in funds

	At 1.1.18	Net movement in funds	At 31.12.18
	£	£	£
Unrestricted funds			
General fund	144,383	(13,809)	130,574
Restricted funds			
Wolverhampton Gateway Club	11,989	(5,013)	6,976
TOTAL FUNDS	<u>156,372</u>	<u>(18,822)</u>	<u>137,550</u>

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

12. 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	2,339	(16,148)	(13,809)
Restricted funds			
Wolverhampton Gateway Club	16,288	(21,301)	(5,013)
TOTAL FUNDS	<u>18,627</u>	<u>(37,449)</u>	<u>(18,822)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	144,383	(28,380)	116,003
Restricted funds			
Wolverhampton Gateway Club	11,989	4,477	16,466
TOTAL FUNDS	<u>156,372</u>	<u>(23,903)</u>	<u>132,469</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,961	(35,341)	(28,380)
Restricted funds			
Wolverhampton Gateway Club	41,757	(37,280)	4,477
TOTAL FUNDS	<u>48,718</u>	<u>(72,621)</u>	<u>(23,903)</u>

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

14. MEMBERS GUARANTEE

Mencap Wolverhampton is a company limited by guarantee. In the event of a winding up or dissolution of the company, members liability under the Memorandum of Association is limited to £1 each. At 31 December 2018 there were 44 members

15. FIXED ASSETS

The company acquired its freehold premises in 1988 at a cost of £46,835 which was fully financed by a local government grant. Accordingly, this asset is not capitalised

Equipment is treated as a revenue cost and is written off in the year of purchase

MENCAP WOLVERHAMPTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	16,356	7,770
Grants	3,710	-
	<hr/> 20,066	<hr/> 7,770
Other trading activities		
Fundraising events	5,126	802
Premises income	-	1,451
	<hr/> 5,126	<hr/> 2,253
Investment income		
Deposit account interest	73	79
Charitable activities		
Income from Club Activities	4,826	8,525
	<hr/>	<hr/>
Total incoming resources	30,091	18,627
 EXPENDITURE		
Raising donations and legacies		
Newsletters	100	100
Other fundraising costs	1,475	-
	<hr/> 1,575	<hr/> 100
Charitable activities		
Wages	3,852	3,948
Rates, water and insurance	7,465	6,606
Postage and stationery	659	577
Sundries	531	626
W'ton Gateway Club expenses	13,739	18,367
Charity donations	240	625
Training costs	30	330
Repairs and renewals	1,661	3,300
Grants to institutions	4,020	1,970
	<hr/> 32,197	<hr/> 36,349
Support costs		
Management		
Accountancy	1,400	1,000
	<hr/>	<hr/>
Total resources expended	35,172	37,449
	<hr/>	<hr/>
Net expenditure	<u>(5,081)</u>	<u>(18,822)</u>

This page does not form part of the statutory financial statements