

**REGISTERED CHARITY NUMBER 233331**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
30th September 2018  
for  
Lowestoft and District Mencap Society**

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

# **Lowestoft and District Mencap Society**

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# **Lowestoft and District Mencap Society**

## **Report of the Trustees for the year ended 30 September 2018**

The trustees present their report with the financial statements of the charity for the year ended 30t September 2018. The trustees have adopted the provisions of the Statement of Recommemede 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 N McWade	
Mr T Newstead	
Mrs J Oakes	
Mr B Blizzard	Resigned 26/09/2018
Ms Giselle Czajika	
Mr W Henry	Resigned 3 30/07/2018
Mrs A M Khalaf	Resigned 0 02/06/2018
Mr C Rose	Appointed 30/07/2018

#### **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 2018.

### **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

Date 4th March 2019

# Lowestoft and District Mencap Society

## Statement of Financial Activities for the Year Ended 30th September 2018

	Unrestricted Funds	Restricted Funds	Total Funds 30-09-18	Total Funds 30-09-17
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations	556		556	13,947
Other Trading Activities	33,627		33,627	33,628
Other Income				1,350
<b>TOTAL</b>	<b>34,183</b>		<b>34,183</b>	<b>48,925</b>
<b>EXPENDITURE ON</b>				
Charitable Activities	37,898	14,625	52,523	54,087
<b>NET INCOME/EXPENDITURE</b>	<b>(3,715)</b>	<b>(14,625)</b>	<b>(18,340)</b>	<b>(5,162)</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<b>15,825</b>	<b>27,456</b>	<b>43,281</b>	<b>48,443</b>
<b>TOAL FUNDS CARRIED FORWARD</b>	<b>12,110</b>	<b>12,831</b>	<b>24,941</b>	<b>43,281</b>

# Lowestoft and District Mencap Society

## Balance Sheet at 30th September 2018

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 30-09-18	Total Funds 30-09-17
<b>FIXED ASSETS</b>					
Tangible Assets		1,517	9,821	11,338	19,064
<b>CURRENT ASSETS</b>					
Cash at Bank		10,593	3,010	13,603	26,497
<b>CREDITORS</b>					
Amounts falling due within one year		0	0	0	(2280)
<b>NET CURRENT ASSETS</b>		<b>10,593</b>	<b>3,010</b>	<b>13,603</b>	<b>24,217</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>12,110</b>	<b>12,831</b>	<b>24,941</b>	<b>43,281</b>
<b>NET ASSETS</b>		<b>12,110</b>	<b>12,831</b>	<b>24,941</b>	<b>43,281</b>
<b>FUNDS</b>					
Unrestricted				12,110	15,825
Restricted				12,831	27,456
<b>TOTAL FUNDS</b>				<b>24,941</b>	<b>43,281</b>

The financial statements were approved by the Board of Trustees on 4th March 2019 and were signed on its behalf by:-

Mrs J Guyton - Chair .....

Mr N McWade - Trustee .....

# Lowestoft and District Mencap Society

## Notes to the Financial Statements for the year ended 30th September 2018

### 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

	30/09/2018	30/09/2017
Food and drink takings	11,356	8,802
Gaming takings	7,281	11,394
Bric -a-Brac Takings	10,031	9,172
Centre events	28	33
Other	4,931	4,227
Total	33,627	33,628



# Lowestoft and District Mencap Society

## Notes to the Financial Statements - continued for the year ended 30th September 2018

### 3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2018 nor for the year ended 30th September 2017.

#### Trustees' Expenses

There were no trustees expenses paid for the year ended 30th September 2018 nor for the year ended 30th September 2017.

### 4 STAFF COSTS

	30/09/2018	30/09/2017
	£	£
<b>Wages and salaries</b>	<b>9480</b>	<b>10752</b>

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

<b>Staff</b>	<b>2</b>	<b>1</b>
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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 £
<b>INCOME &amp; ENDOWMENTS FROM</b>			
Donations and legacies	556		556
Other trading activities	33,627		33,627
<b>Total</b>	<b>34,183</b>		<b>34,183</b>
<b>EXPENDITURE ON</b>			
Charitable activities	37,898	14,625	52,523
<b>NET INCOME /(EXPENDITURE)</b>	<b>(3,715)</b>	<b>(14,625)</b>	<b>(18,340)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>15,825</b>	<b>27,456</b>	<b>43,281</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>12,110</b>	<b>12,831</b>	<b>24,941</b>



## Lowestoft and District Mencap Society

### Notes to the Financial Statements - continued for the year ended 30th September 2018

#### 6 TANGIBLE FIXED ASSETS

	Furniture and Fittings	Computers	Vehicles	Total
<b>COST</b>				
At 1st October 2017	27,743	8,597		36,340
Additions	267	894	650	1,811
At 30th September 2018	28,010	9,491	650	38,151
<b>DEPRECIATION</b>				
At 1st October 2017	13,201	4,075		17,276
Charge for year	7,002	2,373	162	9,537
At 30th September 2018	20,203	6,448	162	26,813
<b>NET BOOK VALUE</b>				
At 30th September 2018	7,807	3,043	488	11,338
At 30th September 2017	14,542	4,522		19,064

#### 7 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/09/2018 £	30/09/2017 £
Other Creditors	-	2,280

#### 8 MOVEMENT IN FUNDS

	At 1/10/17	Net movement in funds	At 30/09/18
<b>Unrestricted funds</b>			
General funds	8,825	(3,715)	5,110
Closure reserve	7,000		7,000
	15,825	(3,715)	12,110
<b>Restricted funds</b>			
Big lottery fund grant	25,256	(12,425)	12,831
Bang and Crash			
Geoffrey Watling Grant	2,200	(2,200)	0
	27,456	(14,625)	12,831
<b>TOTAL FUNDS</b>	43,281	(18,340)	24,941

# Lowestoft and District Mencap Society

## Notes to the Financial Statements - continued for the year ended 30th September 2018

### 8 MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources Expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,183	(37,898)	(3,715)
<b>Restricted funds</b>			
Big lottery fund grant	-	(12,425)	(12,425)
Geoffrey Watling grant	-	(2,200)	(2,200)
	-	(14,625)	(14,625)
<b>TOTAL FUNDS</b>	<b>34,183</b>	<b>(52,523)</b>	<b>(18,340)</b>

### Comparatives for movement in funds

	At 01-10-16	Net movement in funds	At 30-09-17
<b>Unrestricted funds</b>			
General fund	14,999	(6,174)	8,825
Closure reserve	7,000	-	7,000
	<b>21,999</b>	<b>(6,174)</b>	<b>15,825</b>
<b>Restricted funds</b>			
Big lottery fund grant	1,690	(12,425)	12,831
Bang and Crash	9,454	(9,454)	-
Geoffrey Watling grant	-	2,200	2,200
	<b>26,444</b>	<b>1,012</b>	<b>27,456</b>
<b>TOTAL FUNDS</b>	<b>48,443</b>	<b>-5,162</b>	<b>43,281</b>

## Lowestoft and District Mencap Society

### Notes to the Financial Statements - continued for the year ended 30th September 2018

#### 8 MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
General fund	36,424	(42,958)	(6,174)
<b>Restricted funds</b>			
Big lottery fund grant	10,001	(1,735)	8,266
Bang and Crash	-	(9,454)	(9,454)
Geoffrey Watling grant	2,500	(300)	2,200
	<u>12,501</u>	<u>(11,489)</u>	<u>1,012</u>
<b>TOTAL FUNDS</b>	<u>48,925</u>	<u>(54,087)</u>	<u>(5,162)</u>

#### 9 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2018

# Lowestoft and District Mencap Society

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

	30/09/2018 £	30/09/2017 £
<b>INCOME &amp; ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations	556	1,412
Grants		12,535
	<u>556</u>	<u>13,947</u>
<b>Other Trading Activities</b>		
Food and drink takings	11,356	8,802
Gaming takings	7,281	11,394
Bric-a-Brac takings	10,031	9,172
Centre events	28	33
Other	4,931	4,227
	<u>33,627</u>	<u>33,628</u>
<b>Other Income</b>		
Insurance claim		1,350
<b>Total incoming resources</b>	<u><b>34,183</b></u>	<u><b>48,925</b></u>
<b>EXPENDITURE</b>		
<b>Charitable Activities</b>		
Wages	9,480	10,752
Rates and water	264	1,782
Insurance	1,125	1,064
Light and heat	3,160	2,326
Telephone	2,579	2,779
Postage and stationery		
Advertising		
Sundries	378	
Food Purchases	5,910	5,020
Arts & Crafts		300
Art Café	4,785	
Gaming stock	4,931	9,176
Rent	8,000	8,000
Waste disposal	1,146	688
Licensing fees	823	865
Property repairs	405	210
Travelling		66
Depreciation	9,537	9,079
	<u>52,523</u>	<u>52,107</u>
<b>Governance Costs</b>		
Independent examiners fee	0	1,980
<b>Total Resources expended</b>	<u><b>52,523</b></u>	<u><b>54,087</b></u>

This page does not form part of the statutory financial statement