

BRIGHTON, HOVE & DISTRICT MENCAP SOCIETY

England & Wales · Charity number 1071146

Details

Other names	BRIGHTON & HOVE SOCIETY FOR MENTALLY HANDICAPPED CHILDREN & ADULTS, BRIGHTON, HOVE & DISTRICT SOCIETY FOR MENTALLY HANDICAPPED CHILDREN & ADULTS, BRIGHTON AND HOVE MENCAP
Status	Registered
Legal form	Charitable company
Company number	03612081
Registered	1998-08-21
Register	View on the Charity Commission register

Contact

Address	6 Brangwyn Drive Brighton BN1 8XD
Phone	01273985989

Activities

Objects: 1. THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; AND2. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Makes grants. Provides Services & Advocacy.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Recreation
- **Who:** People With Disabilities

Geography

- **Area of benefit:** BRIGHTON AND HOVE AND THE SURROUNDING AREA
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£12,693	£43,565	-	-
2024-12-31	£20,713	£38,888	-	-
2023-12-31	£58,864	£36,718	-	-
2022-12-31	£12,567	£32,648	-	-
2021-12-31	£12,883	£32,450	-	-
2020-12-31	£11,136	£27,629	-	-

Trustees

Name	Role	Appointed
Lorna Melia	Chair	2016-01-01
CHRISTINE ELEANOR MARY KING		2005-05-04
Jacqueline Ann Sethi		2018-10-30
Marian Elizabeth Tipler		2019-05-20
ROBERT PARR		

BRIGHTON, HOVE & DISTRICT MENCAP SOCIETY

England & Wales - Charity number 1071146

Accounts

Company registration number: 03612081

Charity registration number: 1071146

Brighton, Hove & District Mencap Society

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Lucraft Hodgson & Dawes LLP
Chartered Accountants
2/4 Ash Lane
Rustington
West Sussex
BN16 3BZ

Brighton, Hove & District Mencap Society**Contents**

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 20

Brighton, Hove & District Mencap Society**Reference and Administrative Details**

Chairman	Ms Lorna Jane Melia
Secretary	Mr Robert Alan Parr
Charity Registration Number	1071146
Company Registration Number	03612081
	The charity is incorporated in England.
Registered Office	Flat 3, Lewes Court 1-2 Aberdeen Road Brighton East Sussex BN2 3JH
Accountants	Lucraft Hodgson & Dawes LLP Chartered Accountants 2/4 Ash Lane Rustington West Sussex BN16 3BZ
Solicitors:	Griffith Smith Farrington Webb 47 old Steine Brighton East Sussex

Brighton, Hove & District Mencap Society

Strategic Report for the Year Ended 31 December 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2023, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The Development Fund, although not a restricted fund, is not regarded as a reserve, being monies set aside from the proceeds of the annual sale of Christmas cards and gifts in past years. It was originally intended to use the fund to provide a permanent headquarters for the society. However, with the continual rise in property prices we may never be in a position to fulfil our objective so the trustees have decided to use the fund for other purposes.

The costs of the administration of the charity have been tightly controlled during the year and as a result have remained in line with both expectations and earlier accounting period..

Other unrestricted funds are used as a buffer to counter the ebb and flow of income and expenditure, which can vary widely from year to year.

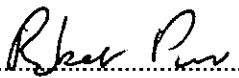
The Holiday Fund is a restricted fund and past policy has been to spend only the income from investments.

Investment policy and objectives

The largest part of the society's investments is in respect of the Holiday Fund. These funds were placed with the Charities Aid Foundation as part of a pooled fund in 2001. The fund has performed in line with market expectations during the year and has recovered some of the losses experienced during the previous period.

In 2006 £120,000 of the Charities Aid Foundation Growth Fund holding was sold and reinvested in a stocks and shares portfolio with stockbroker J M Finn and co Limited under a medium risk investment profile. The objective of this part of the Holiday Fund is to maximise income whilst maintaining capital, in order to sustain the current level of grants. The rest of the fund remains invested for growth in the Charities Aid Foundation Growth Fund.

The strategic report was approved by the trustees of the charity on 14 March 2024 and signed on its behalf by:


.....
Mr Robert Alan Parr
Company secretary and trustee

Brighton, Hove & District Mencap Society

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependants and carers.

To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have the need thereof by reason of learning disability with the object of improving their condition of life.

To increase public awareness and understanding of the abilities of people with a learning disability, their problems and needs and those of their families, dependants and carers in order to assist their integration in society.

To encourage mutual help and co-operation between families, dependants and carers of people with learning disabilities (particularly within the geographical vicinity of the Society) and also between them and other agencies and individuals who work for and with them.

To assist and promote the Royal Society, its members and groups (taking into account the work and resources of the Society) in order to achieve mutual of similar objects.

To co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the objects of the Society or other similar charitable objects and exchange information and advice with them.

To pursue a policy of integration and inclusion in society at large through leisure programmes.

Objectives, strategies and activities

The work of the Society is varied but it is all to enhance the quality of life of those with learning disabilities in our area, and to assist elderly parents who continue to support their sons and daughters at home.

Most of our welfare work is ongoing. We deal with situations as they arise, whether the problem is one of health, accommodation, allowances or the lack of respite care. Where we are unable to help directly, we either contact or put the parent/carer in touch with the relevant body.

We work towards the integration of our disabled members through leisure activities and have provided annual holidays, outings etc. which also gives respite care to carers.

Public benefit

The trustees consider all of the activities of the Charity satisfy the Public Benefit requirement.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Brighton, Hove & District Mencap Society**Trustees' Report**

Grant making policies

As part of its charitable activity the organisation makes grants available to beneficiaries and their carers to afford them the opportunity of benefitting from outings or holidays.

Use of volunteers

The Charity relies on the goodwill of volunteers to assist it in fulfilling its objects.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Ms Christine Eleanore Mary King
Mr Robert Alan Parr
Ms Marian Elizabeth Tipler
Ms Jacqueline Ann Sethi
Ms Lorna Jane Melia
Ms Francesca Sophia Ferrari

Chairman: Ms Lorna Jane Melia

Secretary: Mr Robert Alan Parr

Structure, governance and management

Nature of 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.

Organisational structure

The Society is a self-help group, run entirely by volunteers. The governing body is the board of Trustees, elected annually at the Annual General Meeting, and consists of chairperson, secretary, treasurer and up to seven other committee members including service user representatives. It has powers to co-opt additional members as required. Meetings are held in February, May, September and December each year.

Sub-committees are formed for specific purposes (e.g. the Holiday Fund Committee, which oversees investments and awards holiday grants to clients).

Financial Instruments***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Brighton, Hove & District Mencap Society

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Brighton, Hove & District Mencap Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

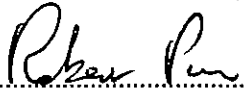
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Brighton, Hove & District Mencap Society

Trustees' Report

The annual report was approved by the trustees of the charity on 14 March 2024 and signed on its behalf by:



.....
Mr Robert Alan Parr
Company secretary and trustee

Brighton, Hove & District Mencap Society

Independent Examiner's Report to the trustees of Brighton, Hove & District Mencap Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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 Brighton, Hove & District Mencap Society 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.

.....
Guy Butterworth
For and on behalf of Lucraft Hodgson & Dawes LLP
2/4 Ash Lane
Rustington
West Sussex
BN16 3BZ

14 March 2024

Brighton, Hove & District Mencap Society**Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	45,730	-	45,730
Investment income	4	4,205	8,929	13,134
Total Income		49,935	8,929	58,864
Expenditure on:				
Raising funds	5	(1,045)	(1,716)	(2,761)
Charitable activities	6	(24,957)	(9,000)	(33,957)
Total Expenditure		(26,002)	(10,716)	(36,718)
Gains/losses on investment assets		6,183	14,678	20,861
Net income		30,116	12,891	43,007
Net movement in funds		30,116	12,891	43,007
Reconciliation of funds				
Total funds brought forward		171,016	308,733	479,749
Total funds carried forward	15	201,132	321,624	522,756

The notes on pages 11 to 20 form an integral part of these financial statements.

Brighton, Hove & District Mencap Society**Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	25	-	25
Investment income	4	4,023	8,519	12,542
Total Income		4,048	8,519	12,567
Expenditure on:				
Raising funds	5	(916)	(1,451)	(2,367)
Charitable activities	6	(19,200)	(11,081)	(30,281)
Total Expenditure		(20,116)	(12,532)	(32,648)
Gains/losses on investment assets		(12,372)	(43,354)	(55,726)
Net expenditure		(28,440)	(47,367)	(75,807)
Net movement in funds		(28,440)	(47,367)	(75,807)
Reconciliation of funds				
Total funds brought forward		199,456	356,100	555,556
Total funds carried forward	15	171,016	308,733	479,749

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 15.

The notes on pages 11 to 20 form an integral part of these financial statements.

Brighton, Hove & District Mencap Society**(Registration number: 03612081)****Balance Sheet as at 31 December 2023**


	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	15	15
Investments	11	428,802	435,864
		428,817	435,879
Current assets			
Debtors	12	219	203
Cash at bank and in hand	13	94,899	44,846
		95,118	45,049
Creditors: Amounts falling due within one year	14	(1,179)	(1,179)
Net current assets		93,939	43,870
Net assets		522,756	479,749
Funds of the charity:			
Restricted		321,624	308,733
Unrestricted Income funds			
Unrestricted		201,132	171,016
Total funds	15	522,756	479,749

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 14 March 2024 and signed on their behalf by:


.....
Mr Robert Alan Parr
Company secretary and trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Flat 3, Lewes Court
1-2 Aberdeen Road
Brighton
East Sussex
BN2 3JH

These financial statements were authorised for issue by the trustees on 14 March 2024.

2 Accounting policies***Summary of significant accounting policies and key accounting estimates***

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Brighton, Hove & District Mencap Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement***Income and endowments***

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £2,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% - reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Brighton, Hove & District Mencap Society

Notes to the Financial Statements for the Year Ended 31 December 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

3 Income from donations and legacies

	Unrestricted funds	Total
	General £	funds £
Donations and legacies; Donations from individuals	45,730	45,730
Total for 2023	45,730	45,730
Total for 2022	25	26

4 Investment income

	Unrestricted funds	Restricted	Total
	General £	funds £	funds £
Other income from fixed asset investments	4,205	8,929	13,134
Total for 2023	4,205	8,929	13,134
Total for 2022	4,023	8,519	12,542

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

5 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds	Total
	Note	General £	funds £
Allocated support costs	7	(17)	(17)
Total for 2023		(17)	(17)

b) Investment management costs

		Unrestricted funds	Restricted	Total
	Note	General £	funds £	funds £
Other investment management costs; Other portfolio management costs		1,062	1,716	2,778
Total for 2023		1,062	1,716	2,778
Total for 2022		916	1,451	2,367

6 Expenditure on charitable activities

		Unrestricted funds	Restricted	Total
	Note	General £	funds £	funds £
Provision of holidays and outings		24,100	9,000	33,100
Allocated support costs	7	60	-	60
Governance costs	7	797	-	797
Total for 2023		24,957	9,000	33,957
Total for 2022		19,200	11,081	30,281

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

In addition to the expenditure analysed above, there are also governance costs of £797 (2022 - £681) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Restricted	Total
	General £	funds £	funds £
Other governance costs	95	-	95
Allocated support costs	702	-	702
Total for 2023	797	-	797
Total for 2022	600	81	681

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2023	1,337	1,337
At 31 December 2023	1,337	1,337
Depreciation		
At 1 January 2023	1,322	1,322
At 31 December 2023	1,322	1,322
Net book value		
At 31 December 2023	15	15
At 31 December 2022	15	15

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

11 Fixed asset investments

Other Investments

	Listed Investments £	Unlisted investments £	Total £
Cost or Valuation			
At 1 January 2023	172,123	263,741	435,864
Revaluation	2,995	17,866	20,861
Additions	31,677	-	31,677
Disposals	(34,600)	(25,000)	(59,600)
At 31 December 2023	172,195	256,607	428,802
Net book value			
At 31 December 2023	172,195	256,607	428,802
At 31 December 2022	172,123	263,741	435,864

12 Debtors

	2023 £	2022 £
Prepayments	219	203
	219	203

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	7	7
Cash at bank	94,721	44,819
Short-term deposits	171	20
	94,899	44,846

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	1,179	1,179
	1,179	1,179

Brighton, Hove & District Mencap Society

Notes to the Financial Statements for the Year Ended 31 December 2023

15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds					
General	165,863	49,935	(26,002)	6,008	195,804
Designated	5,153	-	-	175	5,328
Total unrestricted funds	171,016	49,935	(26,002)	6,183	201,132
Restricted funds	308,733	8,929	(10,716)	14,678	321,624
Total funds	479,749	58,864	(36,718)	20,861	522,756

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds					
General	193,316	4,048	(20,116)	(11,385)	165,863
Designated	6,140	-	-	(987)	5,153
Total unrestricted funds	199,456	4,048	(20,116)	(12,372)	171,016
Restricted funds	356,100	8,519	(12,532)	(43,354)	308,733
Total funds	555,556	12,567	(32,648)	(55,726)	479,749

16 Analysis of net assets between funds

	Unrestricted			Total funds £
	General £	Designated £	Restricted £	
Tangible fixed assets	15	-	-	15
Fixed asset investments	135,760	4,835	288,207	428,802
Current assets	60,715	493	33,910	95,118
Current liabilities	(688)	-	(491)	(1,179)
Total net assets	195,802	5,328	321,626	522,756

Brighton, Hove & District Mencap Society**Notes to the Financial Statements for the Year Ended 31 December 2023**

	Unrestricted			
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	15	-	-	15
Fixed asset investments	137,711	4,660	293,493	435,864
Current assets	28,825	493	15,731	45,049
Current liabilities	(688)	-	(491)	(1,179)
Total net assets	165,863	5,153	308,733	479,749

17 Related party transactions

There were no related party transactions in the year.