

# IPSWICH MENCAP

England & Wales · Charity number 1185063

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-08-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 236 Felixstowe Road  
Ipswich  
IP3 9AD

**Phone** 01473807885

**Email** [barbarathorn77@gmail.com](mailto:barbarathorn77@gmail.com)

**Website** [www.ipswichmencap.org.uk](http://www.ipswichmencap.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY, THEIR FAMILIES, DEPENDENTS AND CARERS, BY IDENTIFYING AND PROMOTING THEIR NEEDS AND PROVIDING SERVICES AND FACILITIES FOR THE PUBLIC BENEFIT."LEARNING DISABILITY" MEANS A REDUCED INTELLECTUAL ABILITY TO UNDERSTAND NEW OR COMPLEX INFORMATION, TO LEARN NEW SKILLS (IMPAIRED INTELLIGENCE), WITH A REDUCED ABILITY TO COPE INDEPENDENTLY (IMPAIRED SOCIAL FUNCTIONING), WHICH STARTED BEFORE ADULTHOOD. IT MAY AFFECT (BUT IS NOT RESTRICTED TO) PEOPLE WITH DOWNÆS SYNDROME, WILLIAMS SYNDROME, ANGELMAN SYNDROME, AUTISM, ASPERGERÆS SYNDROME, CEREBRAL PALSY, FRAGILE X SYNDROME.

**Activities:** It provides support and guidance to individuals with learning disabilities and their families and carers. It helps to raise awareness of the needs of people with learning disabilities by assisting with national campaigns, such as accessible toilets, and local initiatives such as the training of NHS staff.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

## Geography

- Suffolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£38,078	£42,779	-	-
2024-08-31	£76,095	£30,736	-	-
2023-08-31	£172,434	£158,752	-	-
2022-08-31	£15,000	£22,000	-	-
2021-08-31	£0	£0	-	-
2020-08-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
<b>BARBARA ANN THORN</b>	Chair	2000-06-05
BEVERLEY ANNE SUTTON		2016-11-28
Claire Louise Bridges		2025-04-10
John William Stevens		2017-11-29
Lorraine Beverley Elmore		2025-04-10
Martin Turner		2018-11-28
RONALD FRANK DALEY		1961-09-06
Terry Alan Sutton		2025-03-27

**IPSWICH MENCAP**

England & Wales - Charity number 1185063

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# Accounts

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**Charity registration number 1185063 (England and Wales)**

**IPSWICH MENCAP CIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

# IPSWICH MENCAP CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms B Thorn Mrs B Sutton Mr M Turner Mr J Stevens Mr R Daley Ms C Bridges Ms L Elmore Mr T Sutton	(Appointed 10 April 2025) (Appointed 10 April 2025) (Appointed 27 March 2025)
<b>Charity registration</b>	England and Wales	1185063
<b>Principal address</b>	236 Felixstowe Road Ipswich IP3 9AD	
<b>Independent examiner</b>	Helen Rumsey FCA, Dch A Ensors Chartered Accountants Connexions 159 Princes Street Ipswich IP1 1QJ	
<b>Bankers</b>	Lloyds Bank plc 98 Victoria Street London SW1E 5JL	
<b>Solicitors</b>	Ellisons Solicitors 2-6 Arcade Street Ipswich IP1 1EL	

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# IPSWICH MENCAP CIO

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# IPSWICH MENCAP CIO

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 AUGUST 2025*

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The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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 object of the charity is to raise funds and apply them for the welfare of children and adults with learning disabilities. The charity owns two properties, Burgess House, Felixstowe Road, Ipswich and The Bungalow at Edmonton Close, Kesgrave. The Felixstowe Road property is leased to Suffolk County Council (SCC), who then maintain it for the benefit of those with learning difficulties. Keeping in contact with our members is a vital part of our work, and we achieve this via a monthly newsletter which communicates news and details of future events to its members. We also provide a social club and other ad hoc activities. The Bungalow at Kesgrave was previously leased to SCC but during the year a Deed of Surrender was granted and dilapidations compensation of £10,000 was received by the charity.

We have fully adopted the National Mencap Vision, Mission and Values.

Mencap's vision is a world where people with a learning disability are valued equally, listened to and included. We want everyone to have the opportunity to achieve the things they want out of life.

Mencap's mission is to:

- listen to people with a learning disability
- fight for the changes that people with a learning disability, and their families and supporters, want and need
- support all people living with a learning disability in all parts of their lives
- give excellent information and advice
- work with people and groups that want the same things we do

Mencap's values are:

- being people centered
- empowering, including and respecting all people
- challenging wrong ways of thinking about learning disability
- transforming lives
- being brave and developing new ideas

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Fundraising**

All fundraising is carried out by volunteers supervised by at least one trustee. The protection of vulnerable people is central to Ipswich Mencap and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

# IPSWICH MENCAP CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### **Assets**

Burgess House, Felixstowe Road, Ipswich is an 8 bed detached property leased to SCC on a full repairing lease at no rent and sub-let to Leading Lives who provide planned short stay accommodation for people with learning disabilities.

The Bungalow, 11 Edmonton Close, Kesgrave, is a 4-bed detached bungalow was previously leased to SCC on a full repairing basis and no rent. The property had been used to provide urgent short stay accommodation for people with learning disabilities but had been empty since July 2024. A Deed of Surrender was granted 27 June 2025 and SCC have compensated the charity for dilapidations. A new tenancy agreement has been negotiated with Recreate Social Enterprise which commenced from 1 January 2026.

Neither property has been valued in the past few years as the charity is not in a position to dispose of either of them.

### **Achievements and performance**

I trust that everyone remains in good health and had a positive year.

I think we can safely say that for Ipswich Mencap it has been a really tough year one which as far as I am aware has never been recorded previously in its history.

Our fund raising and support for the charity has dropped considerably this year for many reasons.

We understand the cost of living is having a huge impact on everyone, people do not have spare money to donate and with this ever changing world life is set to get much harder before we see some improvements.

Many of our older members and their parents have passed away and sadly younger ones are not coming forward as they used to do and those that do seem to want something for nothing.

### **Carers Community Drop in**

Caz and Craig set up the drop in with the hope of supporting parents in need. This ran a couple of years and despite advertising it really didn't take off. We saw the same few faces every time and sadly a couple passed away so the numbers dropped further.

We tried leisure activities which were really successful but it was costing more in equipment to do them than we were actually taking in donations.

Sadly the decision was to end them which of course left those families still requiring support which I have been doing in my time and not in a group setting.

### **Garage Sales**

The sales have been much hit and miss this year for various reasons. The weather and the heat had a huge impact on us opening. When the temperature rose people stayed indoors for health reasons. When it was wet and we had storms we couldn't open because stuff gets wet and damaged.

We did think about having a proper shop but the cost was far and above what we could afford. The contract was for three (3) years so it didn't warrant being tied up for that length of time when no one knows what will happen.

Thank you to Claire, Heather, Daniel and the boys for their continued support and hard work at the garage sales.

# IPSWICH MENCAP CIO

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2025*

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#### **65<sup>th</sup> Anniversary Event**

September this year we celebrated 65 years as a charity. The event held at Kesgrave social club was a wonderful event. We had an amazing buffet done by BITE2EAT, music by 'Are We There Yet', friends of the charity and Patchymatt disco who have supported us for many years. The hall looked lovely but sadly the lack of support was evident. It was so sad that we didn't get the support we hoped for.

We didn't raise the funds we had hoped and despite a huge raffle with donations from various groups/businesses I think we may just about broke even.

The darts teams vowed their support but sadly just the chairman turned up.

It does make you question what people want from a charity these days or is it just about free support who knows.

#### **The Bungalow Kesgrave**

I believe we spoke about the bungalow at the last AGM but for those who are not aware I will update everyone.

In March 2023 I was called to the bungalow by the neighbour as there were bailiffs banging on the door. By the time I got there they had left but we were informed the property had remained empty for a year. Concerns were raised because the windows had been left open.

The neighbour, a police sergeant came in with me as I still had a key. The heating had been left on and the boiler was in a dangerous situation dancing on the wall. It was turned off and isolated for safety. All the windows were closed.

Looking around the property it was in a disgusting state and had been completely trashed by whoever was in there. I took pictures and relayed this back to SCC.

They denied it being trashed and said they were looking at new tenants.

In August 2023 I was again called out by the neighbour informing us the door was wide open. As far as we were aware from SCC no one had been in there since my last visit. For safety reasons I and another colleague went in with the police. There was no one in so the police secured the property and I again notified SCC.

Leading Lives asked if they could view and possibly have a sublet agreement. They did look but came back to us and said it was not suitable for their needs.

We could not get any answers from SCC so contacted a solicitor for a breach of tenancy.

After a lot of hassle, a surveyors report on the property with an estimated cost of works being £60k, SCC finally agreed a surrender and offered Ipswich Mencap just £10k compensation. On the advice of the solicitor it was either to accept this or stay in a contract for a further ten (10) years.

The Deed of Surrender was finally completed on 27<sup>th</sup> June 2025 and a lot of money was paid for fees to the solicitor.

Immediately the surrender was completed we got the locks changed and we began work. The property and garden was cleared of rubbish and overgrown trees. Martin bless him took 28 trips to the tip in his car and we did two with the van. Alexander Builders started work in September and are doing an amazing job.

We asked local groups who had expressed an interest in the property to send in a proposal for consideration. These were taken back to the committee for consideration.

A vote was taken and a decision to go with RE-CREATE Social Enterprise. They already have another very successful property so we are confident they will protect our interests.

Their tenancy starts from 1<sup>st</sup> January 2026.

A huge thank you to Lee Pearce and his colleagues for their support in getting this sorted.

# **IPSWICH MENCAP CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 AUGUST 2025**

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#### **Burgess House**

We had many plans to improve Burgess House and were happy to work with Leading Lives. There were several options we had explored all of which were possible earlier in the year.

However, sadly things did start to deteriorate both with the building and with their relationship with Ipswich Mencap, when they discovered we had decided to let the bungalow to Re-Create and not them despite the fact they had told us it didn't suit their needs.

We received a letter from Leading Lives expressing their disappointment in our decision.

It suddenly seemed whilst they Leading Lives were quite happy for us to give money to improve Burgess House, happy for us to keep disposing of their rubbish, happy for us to continue doing the garden but they were not happy with us being on site fund raising after almost 20 years.

Their argument was we were putting the customers at risk. Quite bizarre as the customers loved coming to the garage sales, chatting and having a laugh with Ipswich Mencap volunteers. In addition, CQC visited in 2017 and 2023 and this was not an issue then.

Sadly, Burgess House seems to be closed more times than it is open in recent weeks which is not what we want.

I received a call on 17<sup>th</sup> October from a worried parent/member asking me what was happening at Burgess House. He had received a call from Leading Lives informing him that Burgess House will be closed at Christmas and asked why.

Obviously I couldn't answer so I email the director of Leading Lives and on 20<sup>th</sup> I received a letter via email informing us they are stopping services at Burgess House from Christmas although this is not an official date. They said they are in talks with SCC but they were very disappointed with the lack of support received by Ipswich Mencap to enable them to move forward. They felt the relationship had declined in light of the decision to allow Re-Create to move into the bungalow.

We have received nothing from SCC so we have sent an email asking if they are prepared to surrender the lease. Watch this space.

#### **Condolences**

During 2025 we have had many members pass away including our own colleague and founder of Ipswich Mencap Jean Southgate. Jean was a huge part of the charity for more than 65 years right up until recently. She will be missed by all those who knew and worked with her.

Our condolences and prayer to all of the families who have lost loved ones.

#### **Darts League**

It's been quite tough within the darts. Our colleagues have moved everything to computer except the accounts. I still attend the darts competitions with my colleague Maggie Woods and we have a good rapport with the players but sadly feel a bit redundant now.

As with previous years we have lost a couple of pubs and also some teams but those that remain are committed to the charity. Our gratitude goes out to all the teams/players and pubs for their continued support.

More importantly thanks to Phil & Bex and the chair Matt without whom we could not run the league.

#### **Donations**

We have had a number of donations throughout the year, including £15k from the Darts League.

Huge thank you to Back Hamlet residents, especially Dawn who continue to support in all that we do.

Thanks also to Carol Simms and her line dancing group, for their continued support.

Thank you to REM publishing. I have known Roger Maguire for many years and he has always shows his faith in me and the charity.

A big thank you to all the local businesses for the generous donations we received. Lots of vouchers or other items which were used for the 65<sup>th</sup> anniversary event raffle.

# IPSWICH MENCAP CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### **Last but no means least**

Every year I say I will retire and that was my plan but Ipswich Mencap and the people we support is something I cannot walk away from. Every time I think or say it there is something else to get my teeth into so I will not say it this and who knows what is round the corner.

I would like to express my thanks to my fellow trustees for continuing to put their faith in me and trusting me to do what is right to the best outcome.

Each and every one of you is very special so thank you for all that you do and the support you give.

Here's to a very positive 2026.

#### **Financial review and reserves policy**

The activities of the charity resulted in a deficit of £4,701 compared to a deficit of £5,817 for the previous year. At 31 August 2025 unrestricted funds amounted to £372,325 and restricted funds £84,423,.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms B Thorn

Mrs B Sutton

Mr M Turner

Mr J Stevens

Mr R Daley

Mrs A Vinyard

(Resigned 15 November 2024)

Mr C Harding

(Resigned 15 November 2024)

Ms C Bridges

(Appointed 10 April 2025)

Ms L Elmore

(Appointed 10 April 2025)

Mr T Sutton

(Appointed 27 March 2025)

Where a vacancy exists for a Trustee, the remaining Trustees seek to appoint an individual with skills and experience which will be of benefit to the charity.

The charity is managed by a committee comprising charity trustees who are supported by volunteers who also attend committee meetings and contribute to the direction of the charity. Five people, three of whom are also charity trustees are also registered with HM Land Registry as trustees of the two properties on behalf of the charity.

The trustees' report was approved by the Board of Trustees.

.....  
Ms B Thorn

**Trustee**

Date: .....

# IPSWICH MENCAP CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IPSWICH MENCAP CIO

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I report to the trustees on my examination of the financial statements of Ipswich Mencap CIO (the charity) for the year ended 31 August 2025.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Helen Rumsey FCA, Dch A

### **Ensors**

Chartered Accountants

Connexions

159 Princes Street

Ipswich

IP1 1QJ

Dated: .....

# IPSWICH MENCAP CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>								
Donations and legacies	3	17,273	13,030	30,303	2,775	-	15,000	17,775
Other trading activities	4	6,745	-	6,745	6,101	-	-	6,101
Investments	5	726	-	726	2,342	-	-	2,342
Other income	6	304	-	304	313	-	-	313
<b>Total income</b>		<u>25,048</u>	<u>13,030</u>	<u>38,078</u>	<u>11,531</u>	<u>-</u>	<u>15,000</u>	<u>26,531</u>
<b>Expenditure on:</b>								
Raising funds	7	4,577	-	4,577	3,281	-	-	3,281
Charitable activities	8	24,173	14,029	38,202	13,743	-	15,324	29,067
<b>Total expenditure</b>		<u>28,750</u>	<u>14,029</u>	<u>42,779</u>	<u>17,024</u>	<u>-</u>	<u>15,324</u>	<u>32,348</u>
<b>Net expenditure</b>		<u>(3,702)</u>	<u>(999)</u>	<u>(4,701)</u>	<u>(5,493)</u>	<u>-</u>	<u>(324)</u>	<u>(5,817)</u>
Transfers between funds		-	-	-	3,873	(3,873)	-	-
<b>Net movement in funds</b>	10	<u>(3,702)</u>	<u>(999)</u>	<u>(4,701)</u>	<u>(1,620)</u>	<u>(3,873)</u>	<u>(324)</u>	<u>(5,817)</u>
<b>Reconciliation of funds:</b>								
Fund balances at 1 September 2024		376,027	85,422	461,449	377,647	3,873	85,746	467,266
<b>Fund balances at 31 August 2025</b>		<u>372,325</u>	<u>84,423</u>	<u>456,748</u>	<u>376,027</u>	<u>-</u>	<u>85,422</u>	<u>461,449</u>

## **IPSWICH MENCAP CIO**

### **STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT**

***FOR THE YEAR ENDED 31 AUGUST 2025***

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The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# IPSWICH MENCAP CIO

## BALANCE SHEET

AS AT 31 AUGUST 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		367,001		363,113
<b>Current assets</b>					
Debtors	15	313		407	
Cash at bank and in hand		91,654		99,819	
		<u>91,967</u>		<u>100,226</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>2,220</u>		<u>1,890</u>	
Net current assets			89,747		98,336
<b>Total assets less current liabilities</b>			<u>456,748</u>		<u>461,449</u>
<b>The funds of the charity</b>					
Restricted income funds	17		84,423		85,422
Unrestricted funds	18		372,325		376,027
			<u>456,748</u>		<u>461,449</u>

The financial statements were approved by the trustees on .....

.....  
Ms B Thorn  
Trustee

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

##### Charity information

Ipswich Mencap CIO is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2019. It remained dormant until the financial year ended 31 August 2022.

The accounts reflect the combined activities of Ipswich Mencap (Charity No 260532) and Ipswich Mencap CIO for the year ended 31 August 2022, Ipswich Mencap ceased to operate beyond that date and all of the activities in the year ended 31 August 2023 were carried out by Ipswich Mencap CIO.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from fundraising activities is recognised once received

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Plant and equipment	10%
Fixtures and fittings	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	17,273	-	17,273	2,775	15,000	17,775
Grants	-	13,030	13,030	-	-	-
	<u>17,273</u>	<u>13,030</u>	<u>30,303</u>	<u>2,775</u>	<u>15,000</u>	<u>17,775</u>

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership subscriptions and sponsorships	23	111
Fundraising events	6,722	5,990
Other trading activities	<u>6,745</u>	<u>6,101</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>726</u>	<u>2,342</u>

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>304</u>	<u>313</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Staging fundraising events	4,577	3,281

### 8 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Depreciation and impairment	4,519	3,480
Property maintenance	16,984	12,406
Vehicle and travel costs	2,067	9,088
	<u>23,570</u>	<u>24,974</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	3,312	2,251
Governance	11,320	1,842
	<u>38,202</u>	<u>29,067</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	24,173	13,743
Restricted funds	14,029	15,324
	<u>38,202</u>	<u>29,067</u>

### 9 Support costs allocated to activities

	2025 £	2024 £
Affiliation and Insurance	1,696	435
Office costs	1,616	1,816
Governance costs	11,320	1,842
	<u>14,632</u>	<u>4,093</u>
<b>Analysed between:</b>		
Charitable activities	<u>14,632</u>	<u>4,093</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### 9 Support costs allocated to activities (Continued)

	2025	2024
	£	£
<b>Governance costs comprise:</b>		
Legal and professional	9,070	-
Independent examination	2,250	1,842
	<u>11,320</u>	<u>1,842</u>

### 10 Net movement in funds 2025 £ 2024 £

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,250	1,842
Depreciation of owned tangible fixed assets	3,916	3,480
	<u>2,250</u>	<u>1,842</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 12 Employees

The Charity did not employ anyone in either this or the preceding year.

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 September 2024	331,793	32,574	63,150	427,517
Additions	-	8,407	-	8,407
Disposals	-	(1,922)	-	(1,922)
At 31 August 2025	331,793	39,059	63,150	434,002
<b>Depreciation and impairment</b>				
At 1 September 2024	-	24,658	39,746	64,404
Depreciation charged in the year	-	1,574	2,342	3,916
Eliminated in respect of disposals	-	(1,319)	-	(1,319)
At 31 August 2025	-	24,913	42,088	67,001
<b>Carrying amount</b>				
At 31 August 2025	331,793	14,146	21,062	367,001
At 31 August 2024	331,793	7,916	23,404	363,113

### 15 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	313	407

### 16 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,220	1,890

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
Burgess House repairs	1,272	-	(282)	990
Windows at Burgess House	4,001	-	(403)	3,598
New Build	79,835	-	-	79,835
Shed	314	-	(314)	-
Legal and Professional	-	3,030	(3,030)	-
Dilapidations Edmonton Close	-	10,000	(10,000)	-
	<u>85,422</u>	<u>13,030</u>	<u>(14,029)</u>	<u>84,423</u>

#### Previous year:

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Minibus	1,348	-	(1,348)	-
Burgess House repairs	14,515	-	(13,243)	1,272
Windows at Burgess House	4,699	-	(698)	4,001
New Build	64,835	15,000	-	79,835
Shed	349	-	(35)	314
	<u>85,746</u>	<u>15,000</u>	<u>(15,324)</u>	<u>85,422</u>

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	<u>376,027</u>	<u>25,048</u>	<u>(28,750)</u>	<u>-</u>	<u>372,325</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 18 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	377,647	11,531	(17,024)	3,873	376,027

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 August 2025:</b>			
Tangible assets	360,836	6,165	367,001
Current assets/(liabilities)	11,489	78,258	89,747
	<u>372,325</u>	<u>84,423</u>	<u>456,748</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Tangible assets	340,492	22,621	363,113
Current assets/(liabilities)	35,535	62,801	98,336
	<u>376,027</u>	<u>85,422</u>	<u>461,449</u>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**IPSWICH MENCAP**

England & Wales - Charity number 1185063

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# Accounts

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# **IPSWICH MENCAP CIO**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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 object of the charity is to raise funds and apply them for the welfare of children and adults with learning disabilities. The charity owns two properties, Burgess House, Felixstowe Road, Ipswich and The Bungalow at Edmonton Close, Kesgrave. These are leased to Suffolk County Council (SCC), who then maintain them for the benefit of those with learning difficulties. Keeping in contact with our members is a vital part of our work, and we achieve this via a monthly newsletter which communicates news and details of future events to its members. We also provide a social club and other ad hoc activities.

We have fully adopted the National Mencap Vision, Mission and Values.

Mencap's vision is a world where people with a learning disability are valued equally, listened to and included. We want everyone to have the opportunity to achieve the things they want out of life.

Mencap's mission is to:

- listen to people with a learning disability
- fight for the changes that people with a learning disability, and their families and supporters, want and need
- support all people living with a learning disability in all parts of their lives
- give excellent information and advice
- work with people and groups that want the same things we do

Mencap's values are:

- being people centered
- empowering, including and respecting all people
- challenging wrong ways of thinking about learning disability
- transforming lives
- being brave and developing new ideas

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Fundraising**

All fundraising is carried out by volunteers supervised by at least one trustee. The protection of vulnerable people is central to Ipswich Mencap and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

#### **Assets**

Burgess House, Felixstowe Road, Ipswich is an 8 bed detached property leased to SCC on a full repairing lease at no rent and sub-let to Leading Lives who provide planned short stay accommodation for people with learning disabilities.

The Bungalow, 11 Edmonton Close, Kesgrave, is a 4-bed detached bungalow also leased to SCC on a full repairing basis and no rent. The property has recently been used to provide urgent short stay accommodation for people with learning disabilities but has been empty since July. We understand that SCC is negotiating a new sub-lease with a view to the property being used to assist disabled young people aged 18 -25 make the adjustment from school to adult independent living.

Neither property has been valued in the past few years as the charity is not in a position to dispose of either of them. The next optional break clause for SCC is in 2025.



## **IPSWICH MENCAP CIO**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 AUGUST 2024**

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##### **Achievements and performance**

Following the struggles of 2022/23 I can seriously say 2023/24 has not been much better. I am not quite sure what is going on but the lack of support is very evident and life currently seems to be one huge struggle.

The support we received in the past has very much gone and I am not quite sure why, maybe its because people are older or the fact there is more support available. I am constantly telling myself and the rest of the trustees that it is just a blip and things will improve but then I ask who I am kidding.

Life is really tough for everyone but I am determined to fight for as long as my health allows.

##### **Condolances**

During the last year we have lost several friends/members, which is always very sad.

Brian Cook has been a member of Ipswich Mencap for many years. He passed away after a short illness but he will always be remembered for his cheekiness and wonderful views on life. Brian is now reunited with his friend Joyce.

We then heard of the passing of Hugh Durrant. Hugh was the life and soul of any party. He attended school with my three and one of the things which make me smile is Hugh proposed to my daughter and her disgust at this.

Hugh was quickly followed by Stevie Mann. Stevie's parents were part of the original Ipswich Mencap committee and will be sorely missed.

Early in the year we heard of the sudden death of a dear friend, Chris Hawes. Chris worked for our sister group Orwell Mencap Genesis and was devoted to the work he did in helping others achieve their best. Chris is definitely missed by the team he worked with and his colleagues.

Recently we heard of the passing of Ghurmet Sing. A lovely young man with a beaming smile Ghurmet had been ill for sometime but is really missed by all his friends.

Our thoughts, prayers and love are with all their families and of course those whom we have failed to mention. May they all rest in eternal peace.

##### **Burgess House and the Bungalow**

Leading Lives and Suffolk County Council have asked us to obtain a feasibility study for Burgess House.

After obtaining a couple of quotes we have agreed to go ahead with this and hope that there is some way the building can be re-jigged so it is used to its full potential, something that we would prefer to happen.

The contracts for Burgess House run until 2034 and if they were going to pull out then notice would have been given in September 2024. This was never received so we assume they are going to continue to the end of the contract period.

Part of the building has been re-decorated and there have been some repairs done but it is certainly not being used to its full potential.

After some considerable objections from Leading Lives and Suffolk County Council we did manage to install a defibrillator and bleed kit at Burgess House.

Although quite expensive we all felt this to be a necessity and only one week after being installed it was used by East Suffolk Ambulance Trust so if we have saved just one life then it is worth every penny spent.

With regards to The Bungalow we are no further forward on this. The building remains empty and in a poor state of repair. It is two years now since it was trashed and we are truly disgusted as are the neighbours.

## **IPSWICH MENCAP CIO**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 AUGUST 2024**

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Suffolk County Council told us they did not have any use for it in its current state and asked if we would be prepared to sell, however we could only accept the 'red book' valuation which is considerably less than the true value.

We the committee are out of our depth on this so we have instructed a solicitor to act on our behalf. This is not going to be cheap by any means but needs must in the current situation.

If we do eventually sell then the money could be put to either new or more likely to be used for Burgess House. However no one knows at this point in time which way things will go.

#### **Events and Fundraising**

The parent/carer group is continuing to run although not as well as we would have hoped. We all know there is a need but people are just not coming forward and despite Caz's best efforts in organising events/activities the support is not increasing. Those who do come find it easy to chill and chat for a couple of hours so we know it is worth it and we will plod on regardless.

We have just reached the end of the garage sales for this year 2024 and boy has it been slow. The unpredictable weather has not helped the situation either, it's so frustrating when you put everything out and then it rains you have to close, but on the other hand if it rains people don't turn out.

Needham Raft Race was a huge success again this year despite the very cold weather. We received support from the Three Tuns and the Sawn pubs at Needham Market. We had our usual stall but it was slow and we were all glad to get home and warm afterward.

Lark in the Park had to be cancelled due to travellers setting up on the site. No new date was set for it to be rearranged.

We are all looking forward to the Christmas Fayres this year and hopefully we can make a few pounds as well as get rid of some of the stuff accumulated over the year.

#### **Darts League**

There have been some changes within the league during the last year. Wendy Andrews chose to step down as chair due to ill health however did agree to continue, with the help of her daughter Karen, until someone took over.

Matt Plumb agreed to take on the role.

We extended the league with 7 new teams and a couple more now waiting.

Phil Masters (who plays for Kesgrave Warriors) has managed to get the league tables done on a weekly basis by using Whatapp and this keeps everyone happy. Fingers crossed so far so good but the proof will be when it comes to sorting the league and fixtures for next season. Only then will we be able to tell if any mistakes have been made.

#### **Thanks**

I offer my sincere thanks to all the trustees and volunteers for their continued support not only to me but also to the charity itself.

Sue Prentice informed the trustees at the AGM last year that she would be stepping down from her role as treasurer. Sue has continued until the close of accounts on 1<sup>st</sup> September 2024 and prepared the accounts for the final audit.

We would all like to thank Sue for everything she has done for the charity, she will definitely be missed but we all understand her reasons. Special thanks come from me, Sue has gone above and beyond and I would not have been able to do it without her.

Terry Sutton has now stepped into the role as treasurer and with Sue's guidance I am sure will do a good job.

## IPSWICH MENCAP CIO

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2024

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Thank you to Lorraine, Patricia, Simon and Claire for their help with the garage sales.

Also thank you to Martin and Terry for all their hard work with the recycling and for keeping the place tidy. Huge thanks to Caz for running the parent/carer support group and Craig for all the extra jobs he helps with. Thank you to all those individuals who continue to have faith in us as a charity and for continuing to stand with us.

Finally, thank you to Tony for cutting the grass and keeping it reasonably tidy, no small task.

Let's hope 2025 is a more fruitful year and some of our long awaited plans can happen starting with September 2025 our 65<sup>th</sup> year celebrations. Hopefully we will see you all then.

#### Financial review and reserves policy

The activities of the charity resulted in a deficit of £5,817 compared to a surplus of £15,497 for the previous year. At 31 August 2024 unrestricted funds amounted to £374,679 and restricted funds £86,770.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

The charity is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms B Thorn

Mrs S Prentice

(Resigned 1 September 2023)

Mr B Sutton

Mr M Turner

Mr J Stevens

Mr R Daley

Mrs A Vinyard

Mr C Harding

Where a vacancy exists for a Trustee, the remaining Trustees seek to appoint an individual with skills and experience which will be of benefit to the charity.

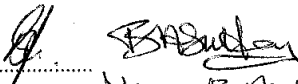
The charity is managed by a committee comprising charity trustees who are supported by volunteers who also attend committee meetings and contribute to the direction of the charity. Five people, three of whom are also charity trustees are also registered with HM Land Registry as trustees of the two properties on behalf of the charity.

The trustees' report was approved by the Board of Trustees.

.....  
Ms B Thorn

Trustee

Date: 20-02-2025

  
Mrs. B.A. Sutton  
Trustee  
20/2/25.

**IPSWICH MENCAP CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**8 Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Depreciation and impairment	3,450	3,572
Property maintenance	12,408	1,051
Vehicle and travel costs	9,088	2,108
	<u>24,974</u>	<u>5,831</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	2,251	3,020
Governance	1,842	4,188
	<u>29,067</u>	<u>14,039</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	13,743	10,194
Restricted funds	15,224	3,845
	<u>29,067</u>	<u>14,039</u>

**9 Support costs allocated to activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Attainment and Insurance</b>		
Office costs	439	1,491
Governance costs	1,842	1,559
	<u>4,063</u>	<u>7,208</u>
<b>Analysed between:</b>		
Charitable activities	<u>4,063</u>	<u>7,208</u>
<b>Governance costs comprise:</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examination	1,842	4,188
	<u>1,842</u>	<u>4,188</u>

## IPSWICH MENCAP CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

<b>10 Net movement in funds</b>		<b>2024</b>	<b>2023</b>	
		£	£	
The net movement in funds is stated after charging/(crediting):				
Fees payable for the independent examination of the charity's financial statements		1,842	4,188	
Depreciation of owned tangible fixed assets		3,481	5,672	
		<u>5,323</u>	<u>9,860</u>	
<b>11 Trustees</b>				
None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.				
<b>12 Employees</b>				
The Charity did not employ anyone in either this or the preceding year.				
<b>13 Taxation</b>				
The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.				
<b>14 Tangible fixed assets</b>				
	<b>Freehold land and buildings</b>	<b>Plant and equipment</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 September 2023	331,793	30,784	63,150	425,727
Additions	-	1,780	-	1,780
At 31 August 2024	<u>331,793</u>	<u>32,564</u>	<u>63,150</u>	<u>427,507</u>
<b>Depreciation and Impairment</b>				
At 1 September 2023	-	23,777	37,147	60,924
Depreciation charged in the year	-	601	2,599	3,480
At 31 August 2024	<u>-</u>	<u>24,378</u>	<u>39,746</u>	<u>64,404</u>
<b>Carrying amount</b>				
At 31 August 2024	<u>331,793</u>	<u>7,916</u>	<u>23,404</u>	<u>363,113</u>
At 31 August 2023	<u>331,793</u>	<u>7,017</u>	<u>26,003</u>	<u>364,813</u>
<b>15 Debtors</b>				
		<b>2024</b>	<b>2023</b>	
Amounts falling due within one year:		£	£	
Prepayments and accrued income		407	277	
		<u>407</u>	<u>277</u>	

**IPSWICH MENCAP CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**16 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Accruals and deferred income	1,690	1,843

**17 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Minibus	1,348	-	(1,348)	
Burgess House repairs	14,515	-	(13,245)	1,272
Windows at Burgess House	4,699	-	(698)	4,001
New Build	54,835	15,000	-	70,835
Shed	348	-	(35)	313
	<u>85,746</u>	<u>15,000</u>	<u>(15,324)</u>	<u>85,422</u>
<b>Previous year:</b>	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 August 2023</b>
	£	£	£	£
Minibus	1,348	-	-	1,348
Burgess House repairs	17,545	-	(3,030)	14,515
Windows at Burgess House	5,475	-	(776)	4,699
New Build	44,335	20,500	-	64,835
Shed	388	-	(39)	349
	<u>89,091</u>	<u>20,500</u>	<u>(3,845)</u>	<u>85,746</u>

**IPSWICH MENCAP CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**18 Unrestricted funds - Designated**

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2023	Transfers	At 31 August 2024
	£	£	£
Two M's Youth Club	3,575	(3,575)	-
	<u>3,575</u>	<u>(3,575)</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 September 2022</b>	<b>Transfers</b>	<b>At 31 August 2023</b>
	£	£	£
Two M's Youth Club	3,575	-	3,575
	<u>3,575</u>	<u>-</u>	<u>3,575</u>

**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	377,647	11,531	(17,024)	3,873	376,027
			<u>(17,024)</u>	<u>3,873</u>	<u>376,027</u>
<b>Previous year:</b>	<b>At 1 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 August 2023</b>
	£	£	£	£	£
Two M's Youth Club	3,575	-	-	-	3,575
General funds	374,952	11,250	(12,408)	-	373,794
	<u>378,505</u>	<u>11,250</u>	<u>(12,408)</u>	<u>-</u>	<u>377,647</u>

**IPSWICH MENCAP CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**20 Analysis of net assets between funds**

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>				
Tangible assets	340,492	-	22,621	363,113
Current assets/(liabilities)	35,535	-	62,801	98,336
	<u>376,027</u>	<u>-</u>	<u>85,422</u>	<u>461,449</u>
	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 August 2023:</b>				
Tangible assets	339,679	-	25,134	364,813
Current assets/(liabilities)	37,995	3,873	60,612	102,483
	<u>377,674</u>	<u>3,873</u>	<u>85,746</u>	<u>467,293</u>

**21 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none)

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

#### Charity information

Ipswich Mencap CIO is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2010. It remained dormant until the financial year ended 31 August 2022.

The accounts reflect the combined activities of Ipswich Mencap (Charity No 290882) and Ipswich Mencap CIO for the year ended 31 August 2022. Ipswich Mencap ceased to operate beyond that date and all of the activities in the year ended 31 August 2023 were carried out by Ipswich Mencap CIO.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS 102') and the Charities SORP '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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have accented from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount, or income tax recoverable in relation to donations received under Gift Aid or deeds or covenants is recognised at the time of the donation.

## IPSWICH MENCAP CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from fundraising activities is recognised once received.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the proportion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised if so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	Nil
Plant and equipment	10%
Furniture and fittings	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## IPSWICH MENCAP CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

#### 1 Accounting policies

(Continued)

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**IPSWICH MENCAP CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2024**

	Unrestricted Funds 2024	Unrestricted Designated Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Unrestricted Designated Funds 2023	Restricted Funds 2023	Total 2023
Notes	£	£	£	£	£	£	£	£
<b>Income and endowments from:</b>								
Conventional and legacies	3	2,776	15,000	17,776	3,841	5,367	20,500	24,141
Other trading securities	4	5,101	-	5,101	542	-	-	6,281
Investments	5	2,342	-	2,342	876	-	-	542
Other income	8	313	-	313	-	-	-	676
<b>Total income</b>		<u>11,531</u>	<u>15,000</u>	<u>26,531</u>	<u>11,259</u>	<u>-</u>	<u>20,500</u>	<u>31,759</u>
<b>Expenditure on:</b>								
Raising funds	7	3,281	-	3,281	2,714	-	-	2,714
Charitable activities	8	3,743	15,324	19,067	10,184	-	3,245	14,038
<b>Total expenditure</b>		<u>17,024</u>	<u>15,324</u>	<u>32,348</u>	<u>12,408</u>	<u>-</u>	<u>3,840</u>	<u>16,258</u>
<b>Net income/(expenditure)</b>		<u>(5,493)</u>	<u>(324)</u>	<u>(5,817)</u>	<u>(1,158)</u>	<u>-</u>	<u>(18,055)</u>	<u>(15,497)</u>
Transfers between funds		3,873	(3,873)	-	-	-	-	-
<b>Net movement in funds</b>	10	<u>(1,620)</u>	<u>(3,973)</u>	<u>(5,617)</u>	<u>(1,158)</u>	<u>-</u>	<u>(18,055)</u>	<u>(15,407)</u>
<b>Reconciliation of funds:</b>								
Fund balances at 1 September 2023		377,647	3,873	381,520	376,805	3,873	380,678	380,678
<b>Fund balances at 31 August 2024</b>		<u>376,027</u>	<u>-</u>	<u>376,027</u>	<u>375,647</u>	<u>3,873</u>	<u>379,520</u>	<u>379,520</u>

**IPSWICH MENCAP CIO**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2024**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


**IPSWICH MENCAP CIO**

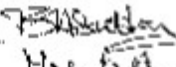
**BALANCE SHEET**

**AS AT 31 AUGUST 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		303,112		384,813
<b>Current assets</b>					
Debtors	15	407		277	
Cash at bank and in hand		99,819		104,024	
		130,226		104,301	
<b>Creditors: amounts falling due within one year</b>	16	1,850		1,848	
<b>Net current assets</b>			98,388		102,453
<b>Total assets less current liabilities</b>			<b>461,449</b>		<b>467,206</b>
<b>The funds of the charity</b>					
Restricted income funds	17		85,422		85,746
Unrestricted funds - general	18		379,027		377,647
Unrestricted funds - Designated	18		-		3,373
			<b>461,449</b>		<b>467,266</b>

The financial statements were approved by the trustees on .....

  
 Ms B Thom  
 Trustee

  
 Mrs S A Sutton  
 Trustee  
 20/2/25

**IPSWICH MENCAP CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**3 Income from donations and legacies**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	<u>2,775</u>	<u>15,000</u>	<u>17,775</u>	<u>3,641</u>	<u>20,500</u>	<u>24,141</u>

**4 Income from other trading activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership subscriptions and sponsorships	111	60
Fundraising events	<u>5,660</u>	<u>6,331</u>
Other trading activities	<u>6,101</u>	<u>6,391</u>

**5 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>2,342</u>	<u>512</u>

**6 Other income**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>310</u>	<u>676</u>

**7 Expenditure on raising funds**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	<u>3,261</u>	<u>2,214</u>

## **IPSWICH MENCAP CIO**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF IPSWICH MENCAP CIO**

---

I report to the trustees on my examination of the financial statements of Ipswich Mencap CIO (the charity) for the year ended 31 August 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Helen Rumsey FCA  
**Ensors Accountants LLP**

Connexions  
159 Princes Street  
Ipswich  
IP1 1QJ

Dated: .....

**IPSWICH MENCAP**

England & Wales - Charity number 1185063

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# Accounts

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Charity registration number 1185063

**IPSWICH MENCAP CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# IPSWICH MENCAP CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Ms B Thorn  
Mrs B Sutton  
Mr M Turner  
Mr J Stevens  
Mr R Daley  
Mrs A Vinyard

(Appointed 23 November  
2022)

Mr C Harding

(Appointed 23 November  
2022)

### Charity number

1185063

### Principal address

Wellington House  
Boot Street  
Gt Bealings  
Ipswich  
IP13 6PB

### Independent examiner

Helen Rumsey FCA  
Ensors Accountants LLP  
Connexions  
159 Princes Street  
Ipswich  
IP1 1QJ

### Bankers

Lloyds Bank plc  
13 Cornhill  
Ipswich  
IP1 1DG

Suffolk Building Society  
6-8 The Havens  
Ipswich  
IP3 9SJ

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# IPSWICH MENCAP CIO

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

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# IPSWICH MENCAP CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

---

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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 object of the charity is to raise funds and apply them for the welfare of children and adults with learning disabilities. The charity owns two properties, Burgess House, Felixstowe Road, Ipswich and The Bungalow at Edmonton Close, Kesgrave. These are leased to Suffolk County Council (SCC), who then maintain them for the benefit of those with learning difficulties. Keeping in contact with our members is a vital part of our work, and we achieve this via a monthly newsletter which communicates news and details of future events to its members. We also provide a social club and other ad hoc activities.

We have fully adopted the National Mencap Vision, Mission and Values.

Mencap's vision is a world where people with a learning disability are valued equally, listened to and included. We want everyone to have the opportunity to achieve the things they want out of life.

Mencap's mission is to:

- listen to people with a learning disability
- fight for the changes that people with a learning disability, and their families and supporters, want and need
- support all people living with a learning disability in all parts of their lives
- give excellent information and advice
- work with people and groups that want the same things we do

Mencap's values are:

- being people centered
- empowering, including and respecting all people
- challenging wrong ways of thinking about learning disability
- transforming lives
- being brave and developing new ideas

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Fundraising**

All fundraising is carried out by volunteers supervised by at least one trustee. The protection of vulnerable people is central to Ipswich Mencap and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

#### **Assets**

Burgess House, Felixstowe Road, Ipswich is an 8 bed detached property leased to SCC on a full repairing lease at no rent and sub-let to Leading Lives who provide planned short stay accommodation for people with learning disabilities.

The Bungalow, 11 Edmonton Close, Kesgrave, is a 4-bed detached bungalow also leased to SCC on a full repairing basis and no rent. The property has recently been used to provide urgent short stay accommodation for people with learning disabilities but has been empty since July. We understand that SCC is negotiating a new sub-lease with a view to the property being used to assist disabled young people aged 18 -25 make the adjustment from school to adult independent living.

Neither property has been valued in the past few years as the charity is not in a position to dispose of either of them. The next optional break clause for SCC is in 2025.

# **IPSWICH MENCAP CIO**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2023***

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### **Achievements and performance**

As we come to the end of another year its time to look back and reflect on how the year has developed.

To be honest I think the year has been very slow, people are struggling in general which is having a knock on affect on how much support every charity receives.

We are a voluntary charity and can no longer compete with the bigger charities that have a massive profile. I am not quite sure what the answer is but we do need to find it if we are to continue and regain the success we have had in previous years.

### **Condolences**

Throughout the year we received news that some of our dear friends have passed away. This is tough on us but our thoughts, prayers and love is always with the families at these very difficult times.

Christmas 2022 we learned of the passing of Father Martin Orme.

Father Martin was an exceptional man with such a big kind heart. He was part of St Mary Magdalen Church, Highfield Approach for many years, well known and well loved in the community. I will always remember his kindness to my family which was entirely without judgement.

In June we reported the passing of our friend Jamie Tourney-Godfrey.

Jamie was the landlord at the Man on the Moon pub for many years and sadly passed away shortly after his retirement.

For many years Jamie had been involved with Mencap darts and had supported us in many other ways too.

More recently we heard the sad news that one of our friends Joshua Majerson passed away in St Thomas hospital. Joshua had been poorly for a little while.

Our dear friend Eric Sims also passed away. Eric and his wife Carol have been supporters of Ipswich Mencap for many years and continually raise money for the charity..

More recently we also heard that a dear friend Jill Harrison passed away. Jill has always been a great supporter of Ipswich Mencap and will be truly missed by all who knew her.

### **Burgess House and the Bungalow**

I think this year has been a tough year regarding both properties and none of us are quite sure where we are going at this point in time.

In August I received a call from the neighbour next door to The Bungalow. There were some issues which needed to be dealt with. After racing over there it appeared the property had been empty for some time but all the windows had been left open. I still had a key so went in with the neighbour only to discover the heating had been left full on and the place was trashed. To say I was fuming is an understatement and immediately contacted Suffolk County Council as they have responsibility.

I sent photographs to SCC and asked them to sort it. To date nothing has been done.

We have had several meeting with Leading Lives regarding Burgess House but none have helped us move forward.

It fairly obvious that we are struggling to raise the money for the new build as planned so both Leading Lives and SCC have asked us to sell Burgess House and gift them the money so they can purchase somewhere new and more suitable.

This is obviously a NO because the money is charity money and legally we cannot give it away.

It has also been suggested we use the money to extend The Bungalow for LL to use. Again we are not prepared to do this without consultation from our members.

Our contract run until 2034 and sadly we have no get out clause so it's become stale mate at present. We are seeking legal advice.

# **IPSWICH MENCAP CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 AUGUST 2023***

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#### **Events and Fundraising**

We have continued to fight on with the garage sales but with the economic climate people are sadly not spending and really want something for nothing.

I have some new tactics planned for 2024 and hope they will progress further to help.

We celebrated the coronation of King Charles III jointly with the Friends of Rushmere Hub. It was a lovely after noon with a BBQ, fancy dress, raffle and loads of cakes made by The Friends group.

A family fun day was planned for 6<sup>th</sup> August but in true British fashion it poured of rain so we had no choice but to cancel for health & safety reasons.

Earlier in the year we started a new parent carer group which is proving extremely successful.

We are very conscious that parents/carers can often feel very isolated at times, find it difficult to work due to the times of schooling/day services etc. and feel no one listens to them. This was our opportunity to put that right.

Our annual plant sale was reasonably successful again this year. After two weeks the remainder of the plants were taken to Rushmere Friends Group which they hoped to sell to raise funds for the group.

For the first time in about eight years we had planned a Christmas party at Kesgrave Social Club. Everyone was looking forward to it, but just two week before the club closed the kitchen down leaving us with no food. This was quickly followed by the music people going sick. As much as we tried we could not get it sorted so again the event was cancelled.

The only successful events during the year was Lark in the Park at Chantry and the Needham Market Raft Race both of which were organised by someone else and we attended.

Christmas again saw us out and about with the float. This had been repaired during the year so was looking good. Sadly it was tough going for the entire time we were out and collections were less than half of previous years but as we always say every penny counts.

We have continued throughout the year with our recycling and although it is not a huge return every little bit helps the environment.

#### **The Darts League**

In general it has been a good year with the darts league. We lost a couple of teams but then gained a couple in the men's league. The ladies continue to struggle on but to them it is a social night they are not as competitive as the men.

The competitions during the year were fantastic with an excellent turn out of players.

I would like to thank everyone involved and the committee, Matt, Karen & Kelly but especially Wendy for her continued dedication to the league.

#### **Thanks**

I would like to thank my entire committee for their continued support to the charity and to me.

Sadly this year Sue Prentice chose to step down from the committee to do other things and she will certainly be missed! Sue has worked so hard for the benefit of the charity and there are many things we could not have done without her.

I would like to personally thank Sue for all her hard work and wish her well in whatever she chooses to do here on.

We welcomed Simon Leatherby and Lorraine Elmore to the committee. Simon helps with the garage sales and Lorraine with other fund raising events, she has been a member for many years.

My thanks also to Patricia, Claire and Heather who also help with the garage sales.

Thank you to Caz for organising the parent/carers groups and Craig for his hard work repairing the float. Martin and Terry for organising and sorting the recycling and helping with tip runs and collections.

Thank you to all those individuals who continue to have faith in us as a charity and for continuing to stand with us.

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# IPSWICH MENCAP CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### Financial review and reserves policy

The activities of the charity resulted in a surplus of £15,497 compared to a deficit of £7,255 for the previous year. At 31 August 2023 unrestricted funds amounted to £377,647, designated funds £3,873 and restricted funds £85,746.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

The charity is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms B Thorn

Mrs S Prentice (Resigned 1 September 2023)

Mrs B Sutton

Mr M Turner

Mr J Stevens

Mr R Daley

Mrs A Vinyard (Appointed 23 November 2022)

Mr C Harding (Appointed 23 November 2022)

Where a vacancy exists for a Trustee, the remaining Trustees seek to appoint an individual with skills and experience which will be of benefit to the charity.

The charity is managed by a committee comprising charity trustees who are supported by volunteers who also attend committee meetings and contribute to the direction of the charity. Five people, three of whom are also charity trustees are also registered with HM Land Registry as trustees of the two properties on behalf of the charity.

The trustees' report was approved by the Board of Trustees.

.....  
Ms B Thorn

**Trustee**

Date: .....

# IPSWICH MENCAP CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IPSWICH MENCAP CIO

---

I report to the trustees on my examination of the financial statements of Ipswich Mencap CIO (the charity) for the year ended 31 August 2023.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 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 financial statements to be reached.

Helen Rumsey FCA  
**Ensors Accountants LLP**

Connexions  
159 Princes Street  
Ipswich  
IP1 1QJ

Dated: .....

# IPSWICH MENCAP CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income and endowments from:</b>									
Donations and legacies	3	3,641	-	20,500	24,141	2,108	-	302	2,410
Other trading activities	4	6,391	-	-	6,391	10,608	817	-	11,425
Investments	5	542	-	-	542	636	-	-	636
Other income	6	676	-	-	676	466	-	-	466
<b>Total income</b>		<u>11,250</u>	<u>-</u>	<u>20,500</u>	<u>31,750</u>	<u>13,818</u>	<u>817</u>	<u>302</u>	<u>14,937</u>
<b>Expenditure on:</b>									
Raising funds	7	2,214	-	-	2,214	2,467	-	-	2,467
Charitable activities	8	10,194	-	3,845	14,039	8,909	-	10,816	19,725
Total expenditure		<u>12,408</u>	<u>-</u>	<u>3,845</u>	<u>16,253</u>	<u>11,376</u>	<u>-</u>	<u>10,816</u>	<u>22,192</u>
<b>Net income/(expenditure) and movement in funds</b>		<u>(1,158)</u>	<u>-</u>	<u>16,655</u>	<u>15,497</u>	<u>2,442</u>	<u>817</u>	<u>(10,514)</u>	<u>(7,255)</u>
<b>Reconciliation of funds:</b>									
Fund balances at 1 September 2022		<u>378,805</u>	<u>3,873</u>	<u>69,091</u>	<u>451,769</u>	<u>376,363</u>	<u>3,056</u>	<u>79,605</u>	<u>459,024</u>
<b>Fund balances at 31 August 2023</b>		<u><u>377,647</u></u>	<u><u>3,873</u></u>	<u><u>85,746</u></u>	<u><u>467,266</u></u>	<u><u>378,805</u></u>	<u><u>3,873</u></u>	<u><u>69,091</u></u>	<u><u>451,769</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# IPSWICH MENCAP CIO

## BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		364,813		368,485
<b>Current assets</b>					
Debtors	14	277		348	
Cash at bank and in hand		104,024		84,856	
		<u>104,301</u>		<u>85,204</u>	
<b>Creditors: amounts falling due within one year</b>	15	1,848		1,920	
Net current assets			<u>102,453</u>		<u>83,284</u>
<b>Total assets less current liabilities</b>			<u>467,266</u>		<u>451,769</u>
<b>The funds of the charity</b>					
Restricted income funds	16	85,746		69,091	
Unrestricted funds - general	17	377,647		378,805	
Unrestricted funds - Designated	18	3,873		3,873	
			<u>467,266</u>		<u>451,769</u>

The financial statements were approved by the trustees on .....

.....  
Ms B Thorn  
Trustee

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 1 Accounting policies

##### Charity information

Ipswich Mencap CIO is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2019. It remained dormant until the financial year ended 31 August 2022.

The accounts reflect the combined activities of Ipswich Mencap (Charity No 260532) and Ipswich Mencap CIO for the year ended 31 August 2022, Ipswich Mencap ceased to operate beyond that date and all of the activities in the year ended 31 August 2023 were carried out by Ipswich Mencap CIO.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from fundraising activities is recognised once received

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Plant and equipment	10%
Fixtures and fittings	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	3,641	20,500	24,141	2,108	302	2,410

### 4 Income from other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Total 2022 £
Membership subscriptions	60	-	60	145	-	145
Fundraising events	6,331	-	6,331	10,463	817	11,280
Other trading activities	6,391	-	6,391	10,608	817	11,425

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	542	636

### 6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	676	466

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Staging fundraising events	2,214	2,467

### 8 Expenditure on charitable activities

	2023 £	2022 £
<b>Direct costs</b>		
Depreciation and impairment	3,672	11,288
Property maintenance	1,051	503
Vehicle and travel costs	2,108	1,881
	<u>6,831</u>	<u>13,672</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	3,020	3,629
Governance	4,188	2,424
	<u>14,039</u>	<u>19,725</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	10,194	8,909
Restricted funds	3,845	10,816
	<u>14,039</u>	<u>19,725</u>

### 9 Support costs allocated to activities

	2023 £	2022 £
Affiliation and Insurance	1,461	1,408
Office costs	1,559	2,221
Governance costs	4,188	2,424
	<u>7,208</u>	<u>6,053</u>
<b>Analysed between:</b>		
Charitable activities	<u>7,208</u>	<u>6,053</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 9 Support costs allocated to activities

(Continued)

	2023	2022
	£	£
<b>Governance costs comprise:</b>		
Independent examination	4,188	2,424
	<u>4,188</u>	<u>2,424</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The Charity did not employ anyone in either this or the preceding year.

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2022	331,793	30,794	63,150	425,737
At 31 August 2023	<u>331,793</u>	<u>30,794</u>	<u>63,150</u>	<u>425,737</u>
<b>Depreciation and impairment</b>				
At 1 September 2022	-	22,995	34,257	57,252
Depreciation charged in the year	-	782	2,890	3,672
At 31 August 2023	<u>-</u>	<u>23,777</u>	<u>37,147</u>	<u>60,924</u>
<b>Carrying amount</b>				
At 31 August 2023	<u>331,793</u>	<u>7,017</u>	<u>26,003</u>	<u>364,813</u>
At 31 August 2022	<u>331,793</u>	<u>7,799</u>	<u>28,893</u>	<u>368,485</u>

### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	277	348
	<u>277</u>	<u>348</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 15 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,848	1,920

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
Minibus	1,348	-	-	-	1,348
Burgess House repairs	17,545	-	(3,030)	-	14,515
Windows at Burgess House	5,475	-	(776)	-	4,699
New Build	44,335	20,500	-	-	64,835
Shed	388	-	(39)	-	349
	<u>69,091</u>	<u>20,500</u>	<u>(3,845)</u>	<u>-</u>	<u>85,746</u>

#### Previous year:

	At 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2022 £
Minibus	8,074	-	(6,726)	-	1,348
Burgess House repairs	18,693	-	(3,185)	2,037	17,545
Windows at Burgess House	8,275	-	(862)	(1,938)	5,475
New Build	44,033	302	-	-	44,335
Shed	530	-	(43)	(99)	388
	<u>79,605</u>	<u>302</u>	<u>(10,816)</u>	<u>-</u>	<u>69,091</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
Two M's Youth Club	3,873	-	-	3,873
General funds	374,932	11,250	(12,408)	373,774
	<u>378,805</u>	<u>11,250</u>	<u>(12,408)</u>	<u>377,647</u>
<b>Previous year:</b>	<b>At 1 September 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 August 2022</b>
	£	£	£	£
Two M's Youth Club	3,056	817	-	3,873
General funds	373,307	13,001	(11,376)	374,932
	<u>376,363</u>	<u>13,818</u>	<u>(11,376)</u>	<u>378,805</u>

### 18 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2022	Incoming resources	At 31 August 2023
	£	£	£
Two M's Youth Club	3,873	-	3,873
	<u>3,873</u>	<u>-</u>	<u>3,873</u>
<b>Previous year:</b>	<b>At 1 September 2021</b>	<b>Incoming resources</b>	<b>At 31 August 2022</b>
	£	£	£
Two M's Youth Club	3,056	817	3,873
	<u>3,056</u>	<u>817</u>	<u>3,873</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 19 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 August 2023 are represented by:</b>				
Tangible assets	339,679	-	25,134	364,813
Current assets/(liabilities)	37,968	3,873	60,612	102,453
	<u>377,647</u>	<u>3,873</u>	<u>85,746</u>	<u>467,266</u>

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 August 2022 are represented by:</b>				
Tangible assets	340,557	-	27,928	368,485
Current assets/(liabilities)	38,248	3,873	41,163	83,284
	<u>378,805</u>	<u>3,873</u>	<u>69,091</u>	<u>451,769</u>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**IPSWICH MENCAP**

England & Wales - Charity number 1185063

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# Accounts

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Charity registration number 1185063

**IPSWICH MENCAP CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

# IPSWICH MENCAP CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Ms B Thorn  
Mrs S Prentice  
Mrs B Sutton  
Mr M Turner  
Mr J Stevens  
Mr R Daley

**Charity number**

1185063

**Principal address**

Wellington House  
Boot Street  
Gt Bealings  
Ipswich  
IP13 6PB

**Independent examiner**

Helen Rumsey FCA  
Ensors Accountants LLP  
Connexions  
159 Princes Street  
Ipswich  
IP1 1QJ

**Bankers**

Lloyds Bank plc  
13 Cornhill  
Ipswich  
IP1 1DG

Suffolk Building Society  
6-8 The Havens  
Ipswich  
IP3 9SJ

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# IPSWICH MENCAP CIO

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# IPSWICH MENCAP CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2022

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The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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 object of the charity is to raise funds and apply them for the welfare of children and adults with learning disabilities. The charity owns two properties, Burgess House, Felixstowe Road, Ipswich and The Bungalow at Edmonton Close, Kesgrave. These are leased to Suffolk County Council (SCC), who then maintain them for the benefit of those with learning difficulties. Keeping in contact with our members is a vital part of our work, and we achieve this via a monthly newsletter which communicates news and details of future events to its members. We also provide a social club and other ad hoc activities.

We have fully adopted the National Mencap Vision, Mission and Values.

Mencap's vision is a world where people with a learning disability are valued equally, listened to and included. We want everyone to have the opportunity to achieve the things they want out of life.

Mencap's mission is to:

- listen to people with a learning disability
- fight for the changes that people with a learning disability, and their families and supporters, want and need
- support all people living with a learning disability in all parts of their lives
- give excellent information and advice
- work with people and groups that want the same things we do

Mencap's values are:

- being people centered
- empowering, including and respecting all people
- challenging wrong ways of thinking about learning disability
- transforming lives
- being brave and developing new ideas

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Fundraising**

All fundraising is carried out by volunteers supervised by at least one trustee. The protection of vulnerable people is central to Ipswich Mencap and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

#### **Assets**

Burgess House, Felixstowe Road, Ipswich is an 8 bed detached property leased to SCC on a full repairing lease at no rent and sub-let to Leading Lives who provide planned short stay accommodation for people with learning disabilities.

The Bungalow, 11 Edmonton Close, Kesgrave, is a 4-bed detached bungalow also leased to SCC on a full repairing basis and no rent. The property has recently been used to provide urgent short stay accommodation for people with learning disabilities but has been empty since July. We understand that SCC is negotiating a new sub-lease with a view to the property being used to assist disabled young people aged 18 -25 make the adjustment from school to adult independent living.

Neither property has been valued in the past few years as the charity is not in a position to dispose of either of them. The next optional break clause for SCC is in 2025.

# IPSWICH MENCAP CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **Achievements and performance**

I think that 2022 has been a very tough year with life trying to get back to some normality after the effects of Covid. People are still worried and are very cautious and as winter approaches the numbers are once again rising. This has had a huge impact on things people do and the way we do them.

For the charity itself we have tried to keep things as normal as possible whilst still practicing the general guide lines the best we can.

Many things have happened behind the scenes which have all been to benefit the charity in the long term.

### **Charitable Incorporated Organisation CIO**

My colleague Sue Prentice, our treasurer has worked tirelessly during a very long period to establish the charity as a CIO and I am pleased to say after numerous problems this is now official.

### **Condolences**

Sadly we do not always get to hear of those friends, colleagues and members who have passed away but our love, thoughts and prayers are with their families during the difficult times.

However those we do know about have had a huge impact on the charity in one way or another.

At the beginning of the year we lost one of our members Penny Clarke. Penny was very much an outgoing young lady who would light up any rainy day. Our thoughts are with her sister Sheila and the family.

Following Penny I received a call informing me that our friend Margaret Fuller had passed away. Margaret and family had lived next door to our darts chairman Dick Reynolds for many years and had played an active part in the start of the charity.

A couple of weeks later Margaret's husband John Fuller also passed. John was a former chair in the early days of the charity. Both will be very much missed. Our thoughts are with their family especially their sons Richard and Stephen.

On 24<sup>th</sup> May we learned that our former colleague Rodney 'Rod' Avis passed away. Rod retired to Leiston and lived with his partner Helen. We have kept in touch with both since they moved and both have always played an active part in the charity. Our thoughts are with Helen, her daughters and Rodney's son Gary and daughter Sharon at this difficult time.

In August we attended the funeral of a very popular lady Margaret Warden. Margaret had run many pubs during her life and was very big on the darts scene. She played darts in the Mencap league until Covid hit and was looking forward to returning. Many of her family are continuing her legacy. Margaret had a large family and was very much loved so our thoughts are with them all.

More recently our dear friend and colleague Sue Ely passed away. Sue worked at Burgess House for many years and was loved by many. Sue was a little bit more refined unlike her sister Mags who is larger than life but she had a wonderful caring nature and was always on hand to chat over any problems or even put the world to rights.

Our thoughts are with her husband and family at this very difficult time and also to her colleague whom she has known and worked with for many years.

### **Burgess House and The Bungalow**

There is not a lot to say about Burgess House. Things are pretty much the same with some restrictions still in place.

We were extremely pleased to see the return of Bex Darlow and true to form she came in like a tornado and has started sorting stuff out. A lot of new furniture has been purchased and some of the rooms decorated. Whilst we have no say in the running of the short break service Bex knows I will have my say if there is something I feel is not right. My recent moan is about the state of the games room and sensory room which appears to be being used to store whatever rubbish can be found. A lot of money went on the renovation of both these buildings for the benefit of our guys but it is a total waste of time when they are only used to store rubbish and it makes me so cross. Bex knows my views on this and is doing her best to sort it.

The Bungalow has been in use by Suffolk County Council and we have had no recent updates on this.

# IPSWICH MENCAP CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### **Events and Fundraising**

We held a very successful Jubilee event in the garden at Burgess House. This was well attended but sadly not by many of our members and the people who we support.

We had a BBQ and a fancy dress competition with medals donated by Linda Wiggins trophies. Everyone who attended also received a jubilee mug.

This may not have seemed much at the time but after losing our beloved Queen Elizabeth I am so glad we went ahead with it.

I reckon we will be looking to do the same for the Coronation of King Charles next year.

We attended Lark in the Park this year, the first one after Covid. It was a great success despite not many stalls turning up.

Sadly it coincided with the raft race so unfortunately we had to pass on one.

The garage sales have been very slow of late. We were not able to open for a couple of weekends due to the excessive heat. We started the end of March and they will finish end of October until next year which gives us time to sort the recycling out and concentrate on the Christmas float.

#### **The Darts League**

After delaying the start of the league until January 2022 the darts league is now beginning to pick up again after Covid. Some teams have had to cancel games due to health however in general it has been a reasonably successful year.

We held our competitions at Kesgrave and it was great to be back with a much higher turnout than normal.

My thanks go to each of the players who continue to donate but also to the committee especially the chair Wendy Andrews who works tirelessly behind the scenes to keep the league running. I must also include the pubs and clubs who always manage to accommodate us.

#### **Financial review and reserves policy**

The activities of the charity resulted in a deficit of £7,255 compared to a deficit of £5,780 for the previous year. At 31 August 2022 unrestricted funds amounted to £378,805, designated funds £3,873 and restricted funds £69,091.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Plans for future periods**

Becoming a CIO has secured the charity for the future and I hope we can now move forward in some way to achieve our dreams. The new build is still on hold whilst we look at every way possible to achieve what we want.

As always we are open to fresh ideas and any help people would like to give. We are all standing together to achieve our goal.

#### **Thanks**

My thanks as always must go to the rest of the committee for their continued support but more importantly to those individuals who choose Ipswich Mencap as their charity and without question continue to support us.

Finally I think special thanks must go to two people. Firstly Ron Daley and his family for their tireless fund raising, continued support and love for the charity.

Also thank you to Sue Prentice who has spent endless hours sorting all the legal work, dealing with banks etc. to enable us to become a CIO as well as doing the accounts. Sue is worth her weight in gold and a huge asset to the charity.

# IPSWICH MENCAP CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2019.

The CIO remained dormant until August 2022, when it took over the activities previously undertaken by Ipswich Mencap (Charity No 260532). These accounts reflect combined activities of both Ipswich Mencap and Ipswich Mencap CIO, however from August 2022 the two residential properties were transferred to Ipswich Mencap CIO and all operations ceased in the former charity Ipswich Mencap.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms B Thorn  
Mrs S Prentice  
Mrs B Sutton  
Mr M Turner  
Mr J Stevens  
Mr R Daley

Where a vacancy exists for a Trustee, the remaining Trustees seek to appoint an individual with skills and experience which will be of benefit to the charity.

The charity is managed by a committee comprising charity trustees who are supported by volunteers who also attend committee meetings and contribute to the direction of the charity. Five people, three of whom are also charity trustees are also registered with HM Land Registry as trustees of the two properties on behalf of the charity.

The trustees' report was approved by the Board of Trustees.

Ms B Thorn  
**Trustee**

23 November 2022

# IPSWICH MENCAP CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IPSWICH MENCAP CIO

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I report to the trustees on my examination of the financial statements of Ipswich Mencap CIO (the charity) for the year ended 31 August 2022.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 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 financial statements to be reached.

Helen Rumsey FCA  
**Ensors Accountants LLP**

Connexions  
159 Princes Street  
Ipswich  
IP1 1QJ

Dated: .....

# IPSWICH MENCAP CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

### Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	2,108	-	302	2,410	3,728
Other trading activities	4	10,608	817	-	11,425	2,772
Investments	5	636	-	-	636	553
Other income	6	466	-	-	466	358
<b>Total income</b>		<b>13,818</b>	<b>817</b>	<b>302</b>	<b>14,937</b>	<b>7,411</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	2,467	-	-	2,467	81
Charitable activities	8	8,909	-	10,816	19,725	13,110
<b>Total expenditure</b>		<b>11,376</b>	<b>-</b>	<b>10,816</b>	<b>22,192</b>	<b>13,191</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>2,442</b>	<b>817</b>	<b>(10,514)</b>	<b>(7,255)</b>	<b>(5,780)</b>
Fund balances at 1 September 2021		376,363	3,056	79,605	459,024	464,804
<b>Fund balances at 31 August 2022</b>		<b>378,805</b>	<b>3,873</b>	<b>69,091</b>	<b>451,769</b>	<b>459,024</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# IPSWICH MENCAP CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	3,728	-	-	3,728
Other trading activities	4	2,772	-	-	2,772
Investments	5	553	-	-	553
Other income	6	358	-	-	358
<b>Total income</b>		<b>7,411</b>	<b>-</b>	<b>-</b>	<b>7,411</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	81	-	-	81
Charitable activities	8	8,024	-	5,086	13,110
<b>Total expenditure</b>		<b>8,105</b>	<b>-</b>	<b>5,086</b>	<b>13,191</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>(694)</b>	<b>-</b>	<b>(5,086)</b>	<b>(5,780)</b>
Fund balances at 1 September 2020		377,057	3,056	84,691	464,804
<b>Fund balances at 31 August 2021</b>		<b>376,363</b>	<b>3,056</b>	<b>79,605</b>	<b>459,024</b>

# IPSWICH MENCAP CIO

## BALANCE SHEET

AS AT 31 AUGUST 2022

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	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		368,485		379,773
<b>Current assets</b>					
Debtors	13	348		1,141	
Cash at bank and in hand		84,856		80,468	
		<u>85,204</u>		<u>81,609</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,920)</u>		<u>(2,358)</u>	
Net current assets			83,284		79,251
<b>Total assets less current liabilities</b>			<u>451,769</u>		<u>459,024</u>
<b>Income funds</b>					
Restricted funds	15		69,091		79,605
Unrestricted funds - designated			3,873		3,056
<u>Unrestricted funds - general</u>					
Designated funds	16	3,873		3,056	
General unrestricted funds		<u>374,932</u>		<u>373,307</u>	
			378,805		376,363
			<u>451,769</u>		<u>459,024</u>

The financial statements were approved by the Trustees on 23 November 2022

Ms B Thorn  
Trustee

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### 1 Accounting policies

##### Charity information

Ipswich Mencap CIO is a Charitable Incorporated Organisation first registered with the Charity Commission on 28 August 2019. It remained dormant until this current financial year

The accounts reflect the combined activities of Ipswich Mencap (Charity No 260532) and Ipswich Mencap CIO for the year ended 31 August 2022. All of the charities activities were carried out within Ipswich Mencap during both years. At the balance sheet date the assets and liabilities all relate to Ipswich Mencap CIO as the Charity Ipswich Mencap ceased to operate at that date.

The comparative values for the Balance sheet and the Statement of Financial Activities relates solely to Ipswich Mencap.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from fundraising activities is recognised once received

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Plant and equipment	10%
Fixtures and fittings	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 3 Donations and legacies

	<b>Unrestricted funds general 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Donations and gifts	2,108	302	2,410	3,728

### 4 Other trading activities

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds designated 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Membership subscriptions	145	-	145	300
Fundraising events	10,463	817	11,280	2,472
Other trading activities	10,608	817	11,425	2,772

### 5 Investments

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Interest receivable	636	553

### 6 Other income

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Other income	466	358

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 7 Raising funds

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Staging fundraising events	2,467	81
	<u>2,467</u>	<u>81</u>

### 8 Charitable activities

	<b>2022 £</b>	<b>2021 £</b>
Depreciation and impairment	11,288	5,331
Property maintenance	503	891
Vehicle and travel costs	1,881	2,223
	<u>13,672</u>	<u>8,445</u>
Share of support costs (see note 9)	3,629	3,727
Share of governance costs (see note 9)	2,424	938
	<u>19,725</u>	<u>13,110</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	8,909	8,024
Restricted funds	10,816	5,086
	<u>19,725</u>	<u>13,110</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Affiliation and insurance	1,408	-	1,408	1,234	-	1,234
Office costs	2,221	-	2,221	2,334	-	2,334
Sundry expenses	-	-	-	159	-	159
Independent examination	-	2,424	2,424	-	938	938
	<u>3,629</u>	<u>2,424</u>	<u>6,053</u>	<u>3,727</u>	<u>938</u>	<u>4,665</u>
Analysed between Charitable activities	<u>3,629</u>	<u>2,424</u>	<u>6,053</u>	<u>3,727</u>	<u>938</u>	<u>4,665</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 11 Employees

The Charity did not employ anyone in either this or the preceding year.

### 12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 September 2021	331,793	54,274	82,235	468,302
Disposals	-	(23,480)	(19,085)	(42,565)
At 31 August 2022	331,793	30,794	63,150	425,737
<b>Depreciation and impairment</b>				
At 1 September 2021	-	38,882	49,647	88,529
Depreciation charged in the year	-	867	3,212	4,079
Eliminated in respect of disposals	-	(16,754)	(18,602)	(35,356)
At 31 August 2022	-	22,995	34,257	57,252
<b>Carrying amount</b>				
At 31 August 2022	331,793	7,799	28,893	368,485
At 31 August 2021	331,793	15,392	32,588	379,773

### 13 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	348	1,141

### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,920	2,358

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						Balance at 31 August 2022 £
	Balance at 1 September 2020 £	Resources expended £	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	
Minibus	8,821	(747)	8,074	-	(6,726)	-	1,348
Burgess House repairs	22,984	(4,291)	18,693	-	(3,185)	2,037	17,545
Windows at Burgess House	8,275	-	8,275	-	(862)	(1,938)	5,475
New Build	44,033	-	44,033	302	-	-	44,335
Shed	578	(48)	530	-	(43)	(99)	388
	<u>84,691</u>	<u>(5,086)</u>	<u>79,605</u>	<u>302</u>	<u>(10,816)</u>	<u>-</u>	<u>69,091</u>

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 August 2022 £
	Balance at 1 September 2020 £	Incoming resources £	Balance at 1 September 2021 £	Incoming resources £	
Two M's Youth Club	3,056	-	3,056	817	3,873
	<u>3,056</u>	<u>-</u>	<u>3,056</u>	<u>817</u>	<u>3,873</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Designated funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 August 2022 are represented by:								
Tangible assets	340,557	-	27,928	368,485	342,030	-	37,743	379,773
Current assets/(liabilities)	38,248	3,873	41,163	83,284	34,333	3,056	41,862	79,251
	<u>378,805</u>	<u>3,873</u>	<u>69,091</u>	<u>451,769</u>	<u>376,363</u>	<u>3,056</u>	<u>79,605</u>	<u>459,024</u>

# IPSWICH MENCAP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2022*

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### 18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**IPSWICH MENCAP**

England & Wales - Charity number 1185063

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# Accounts

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**Ipswich Mencap  
Charitable Incorporated Organisation  
Registered CIO No. 11875063**

Trustees Report and Financial Statements

For the year ended 31 August 2021

**Ipswich Mencap**  
**Charitable Incorporated Organisation**  
**Registered CIO No. 11875063**

### **Trustees Annual Report for the period ended 31 August 2021**

The Trustees present their annual report and accounts for the year ended 31 August 2021.

During this period, the charity was dormant.

#### **Introduction**

The Trustees of Ipswich Mencap present their report for the period ended 31 August 2021, together with the dormant receipt and payments accounts for that period prepared under the Charities Act 2011.

Ipswich Mencap Society (260532) had resolved in 2019 that the assets of Ipswich Mencap Society would be transferred to Ipswich Mencap CIO and on 20th August 2020 Ipswich Mencap CIO resolved to accept the transfer of all property held by trustees on behalf of Ipswich Mencap Society.

No action had since been taken to give effect to the resolutions as it had not been possible to complete the formalities to open a bank account for the CIO due mainly to the COVID pandemic.

#### **Structure, Governance and Management**

The Charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the 28 August 2019. The CIO registered with the Charity Commission on the same day.

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

#### **Risk management**

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

#### **Aims and Objectives of the Charitable Incorporated Organisation**

The aims and objectives of the Society are:

The relief of people with a learning disability, their families, dependents and carers, by identifying and promoting their needs and providing services and facilities for the public benefit.

“Learning disability” means a reduced intellectual ability to understand new or complex information, to learn new skills (impaired intelligence), with a reduced ability to cope independently (impaired social functioning), which started before adulthood. It may affect (but is not restricted to) people with Down’s Syndrome, Williams Syndrome, Angelman Syndrome, Autism, Asperger’s Syndrome, Cerebral Palsy, Fragile X Syndrome.

### **Trustees' responsibilities statement**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This report was approved by the trustees

.....

Mrs Susan Prentice

..... Dated



IPSWICH MENCAP			Charity No (if any)	11875063	<b>CC17a</b>
Annual accounts for the period					
Period start date	01/09/2020	To	Period end date	31/08/2021	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
	Voluntary income	S01	-	-	-	-	-
	Activities for generating funds	S02	-	-	-	-	-
	Investment income	S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
		S04	-	-	-	-	-
<b>Other incoming resources</b>							
		S05	-	-	-	-	-
<b>Total incoming resources</b>			S06	-	-	-	-
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
	Costs of generating voluntary income	S07	-	-	-	-	-
	Fundraising trading costs	S08	-	-	-	-	-
	Investment management costs	S09	-	-	-	-	-
<b>Charitable activities</b>							
		S10	-	-	-	-	-
<b>Governance costs</b>							
		S11	-	-	-	-	-
<b>Other resources expended</b>							
		S12	-	-	-	-	-
<b>Total resources expended</b>			S13	-	-	-	-
<b>Net incoming/(outgoing) resources before transfers</b>			S14	-	-	-	-
<b>Gross transfers between funds</b>			S15	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			S16	-	-	-	-
<b>Other recognised gains/(losses)</b>							
	Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
	Gains and losses on investment assets	S18	-	-	-	-	-
<b>Net movement in funds</b>			S19	-	-	-	-
<b>Total funds brought forward</b>			S20	-	-	-	-
<b>Total funds carried forward</b>			S21	-	-	-	-

## Section B Balance sheet

		Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	-	-	-	-	-
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	-	-	-	-	-
<b>Total current assets</b>		B09	-	-	-	-	-
Creditors: amounts falling due within one year	(Note 12)	B10	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B11	-	-	-	-	-
<b>Total assets less current liabilities</b>		B12	-	-	-	-	-
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
<b>Net assets</b>		B15	-	-	-	-	-
<b>Funds of the Charity</b>							
Unrestricted funds		B16	-			-	-
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
<b>Total funds</b>		B20	-	-	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Mrs Susan Prentice	
	Mrs Barbara Thorn	