

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

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

IPSWICH MENCAP CIO

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 18

IPSWICH MENCAP CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

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

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 24th 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

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

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

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

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

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				
<u>Income and endowments from:</u>					
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
Total income		7,411	-	-	7,411
<u>Expenditure on:</u>					
Raising funds	7	81	-	-	81
Charitable activities	8	8,024	-	5,086	13,110
Total expenditure		8,105	-	5,086	13,191
Net income/(expenditure) for the year/ Net movement in funds		(694)	-	(5,086)	(5,780)
Fund balances at 1 September 2020		377,057	3,056	84,691	464,804
Fund balances at 31 August 2021		376,363	3,056	79,605	459,024

IPSWICH MENCAP CIO

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		368,485		379,773
Current assets					
Debtors	13	348		1,141	
Cash at bank and in hand		84,856		80,468	
		85,204		81,609	
Creditors: amounts falling due within one year	14	(1,920)		(2,358)	
Net current assets			83,284		79,251
Total assets less current liabilities			451,769		459,024
Income funds					
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		374,932		373,307	
			378,805		376,363
			451,769		459,024

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

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

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

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

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

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £
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

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	636	553

6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	466	358

IPSWICH MENCAP CIO

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

7 Raising funds

	Unrestricted funds general 2022 £	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

	2022 £	2021 £
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>
Analysis by fund		
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 £
Cost				
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
Depreciation and impairment				
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
Carrying amount				
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 £
Amounts falling due within one year:		
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:

	Balance at 1 September 2020	Resources expended	Balance at 1 September 2021	Movement in funds			Balance at 31 August 2022
	£	£	£	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

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
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***

18 Related party transactions

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