

**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

# IPSWICH MENCAP CIO

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# IPSWICH MENCAP CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

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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.

# 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

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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 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**

		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 £
	Notes								
<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
<b>Total expenditure</b>		<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		378,805	3,873	69,091	451,769	376,363	3,056	79,605	459,024
<b>Fund balances at 31 August 2023</b>		<u>377,647</u>	<u>3,873</u>	<u>85,746</u>	<u>467,266</u>	<u>378,805</u>	<u>3,873</u>	<u>69,091</u>	<u>451,769</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

		2023		2022	
	Notes	£	£	£	£
<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	
		104,301		85,204	
<b>Creditors: amounts falling due within one year</b>	15	1,848		1,920	
Net current assets			102,453		83,284
<b>Total assets less current liabilities</b>			467,266		451,769
<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
			467,266		451,769

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

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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 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
	<u>          </u>	<u>          </u>

### 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>          </u>	<u>          </u>
	6,831	13,672
 <b>Share of support and governance costs (see note 9)</b>		
Support	3,020	3,629
Governance	4,188	2,424
	<u>          </u>	<u>          </u>
	14,039	19,725
	<u>          </u>	<u>          </u>
 <b>Analysis by fund</b>		
Unrestricted funds - general	10,194	8,909
Restricted funds	3,845	10,816
	<u>          </u>	<u>          </u>
	14,039	19,725
	<u>          </u>	<u>          </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>          </u>	<u>          </u>
	7,208	6,053
	<u>          </u>	<u>          </u>
 <b>Analysed between:</b>		
Charitable activities	7,208	6,053
	<u>          </u>	<u>          </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>		
Independant 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	<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	<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	<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).