

**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	(Appointed 10 April 2025)
	Ms L Elmore	(Appointed 10 April 2025)
	Mr T Sutton	(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.

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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		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,873</u>	<u>(3,873)</u>	<u>-</u>	<u>-</u>
<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		<u>376,027</u>	<u>85,422</u>	<u>461,449</u>	<u>377,647</u>	<u>3,873</u>	<u>85,746</u>	<u>467,266</u>
<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

	Notes	2025 £	£	2024 £	£
<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 .....

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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	<u>6,722</u>	<u>5,990</u>
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
	<u>          </u>	<u>          </u>

### 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>          </u>	<u>          </u>
	23,570	24,974
 <b>Share of support and governance costs (see note 9)</b>		
Support	3,312	2,251
Governance	11,320	1,842
	<u>          </u>	<u>          </u>
	38,202	29,067
	<u>          </u>	<u>          </u>
 <b>Analysis by fund</b>		
Unrestricted funds - general	24,173	13,743
Restricted funds	14,029	15,324
	<u>          </u>	<u>          </u>
	38,202	29,067
	<u>          </u>	<u>          </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>          </u>	<u>          </u>
	14,632	4,093
	<u>          </u>	<u>          </u>
 <b>Analysed between:</b>		
Charitable activities	14,632	4,093
	<u>          </u>	<u>          </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>6,166</u>	<u>5,322</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)
	<u>331,793</u>	<u>39,059</u>	<u>63,150</u>	<u>434,002</u>
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)
	<u>-</u>	<u>24,913</u>	<u>42,088</u>	<u>67,001</u>
At 31 August 2025	-	24,913	42,088	67,001
<b>Carrying amount</b>				
At 31 August 2025	<u>331,793</u>	<u>14,146</u>	<u>21,062</u>	<u>367,001</u>
At 31 August 2024	<u>331,793</u>	<u>7,916</u>	<u>23,404</u>	<u>363,113</u>

### 15 Debtors

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

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

	2025 £	2024 £
Accruals and deferred income	<u>2,220</u>	<u>1,890</u>

# 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).