

# NORTHAMPTON MENCAP

England & Wales · Charity number 208974

## Details

---

Other names	NORTHAMPTON SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS, MENCAP NORTHAMPTON, NORTHAMPTON MENCAP
Status	Registered
Legal form	Other
Registered	1964-03-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Mencap Ransome Road Northampton NN4 8AA
Phone	01604874710
Email	<a href="mailto:muriel@northamptonmencap.org.uk">muriel@northamptonmencap.org.uk</a>
Website	<a href="http://www.northamptonmencap.co.uk">www.northamptonmencap.co.uk</a>

## Activities

---

**Objects:** (A) the relief of people with a learning disability in particular by the provision of help and support for them and their families, dependants and carers, and to prevent learning disabilities for the public benefit; and (B) to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

**Activities:** Main activities are running of clubs fortnightly on a Monday, Wednesday and Friday for the benefit of the members including general sorts and leisure, as well as ad hoc trips.

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** NORTHAMPTON
- Northamptonshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£87,191	£92,976	-	-
2024-09-30	£60,539	£95,710	-	-
2023-09-30	£392,252	£62,403	-	-
2022-09-30	£39,998	£55,749	-	-
2021-09-30	£40,963	£45,208	-	-

## Trustees

Name	Role	Appointed
<b>Michael Wood</b>	Chair	2025-01-27
Alan Scott		2024-05-02
JONATHON CORNWELL		
James Boughton		2015-11-10
Joy Scott		2024-06-07
Michael Burt		2025-09-22
Rev Peter Heffron		2026-01-26
Sandra Boughton		2018-01-30

**NORTHAMPTON MENCAP**

England & Wales - Charity number 208974

---

# Accounts

---

Charity Number 208974

**NORTHAMPTON MENCAP SOCIETY**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**



**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

---

<b>Contents:</b>	<b>Page</b>
<b>Legal and Administrative Information</b>	<b>2</b>
<b>Trustees' Annual Report</b>	<b>3-5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes forming part of the Financial Statements</b>	<b>9-12</b>

**NORTHAMPTON MENCAP SOCIETY**  
**Registered Charity Number 208974**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

---

**Legal and Administrative Information**

**Registered Charity Number: 208974**

**D Hewitt – Honorary Life Vice President**

**Trustees:**

**J Cornwell**  
**J Boughton – Treasurer**  
**J Scott**  
**A Scott**  
**M Wood – (Appointed 27.01.25)**  
**M Burt – (Co-opted September 2025)**

**Secretary:**

**Sandra Boughton**

**Registered Office and  
Operation Address:**

**Northampton Mencap**  
**The Boughton Centre**  
**Ransome Road**  
**Delapre**  
**Northampton**  
**NN4 8AA**

**Independent Examiners:**

**Lorraine Scullion MAAT**  
**57 Bedford Road**  
**Brafield on the Green**  
**Northampton**  
**NN7 1BD**

**Bankers:**

**Lloyds TSB Bank plc**  
**36 The Drapery and George Row**  
**Northampton**  
**NN1 1DJ**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

---

The Trustees present their report and the financial statement for the year ended 30 September 2025.

Documents referred to in this report are available for inspection at the AGM and during office hours or copies can be provided, normally free of charge, but the association reserves the right to make a reasonable charge.

**Structure, governance and management**

The charity is an association governed by its constitutional document. Trustees are appointed at the AGM in of each year through a voting process and consist entirely of volunteers. There are two paid staff members that work for the charity.

The Trustees named on page 2 have served throughout the year, except where indicated by resignation dates. Regular (bi-monthly) meetings of the Trustees take place to oversee the Society's activities.

Risk assessments have been completed by the Centre Manager.

**Objectives and activities**

First and foremost is our commitment to our members. The society's main activity and objective is the continued running of leisure clubs for people with learning disabilities. Northampton Mencap is affiliated to Royal Mencap Society. We currently run three clubs for adults fortnightly on a Monday, Wednesday and Friday nights. We also organise other related activities during the year.

We provide a safe and suitable environment for our clubs and transport for our members attend.

**Achievements and performance**

The year 2024/25 continued to present great difficulties and, like many organisations, the Society desperately needs to increase the number of members and volunteers not only for Club nights but also as Trustees. Those who currently serve as Club volunteers work tirelessly to provide the current membership with interesting and safe havens fortnightly on Monday, Wednesday and Friday evenings, for which we are eternally grateful.

**Reserves Policy**

It is the policy of Northampton Mencap to retain funds to ensure the continued long-term success of the society for the benefit of the members. Although no specific absolute level of reserves is targeted by the Trustees we feel it is prudent to always aim to hold several months of typical operating expenditure.

**Registered Charity Number 208974**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

---

**Public Benefit Statement**

The charity operates for the benefit of its members and the public. Through the kind and generous donations of our members and supporters we run leisure clubs for people with learning disabilities.

The Trustees present their report and the financial statement for the year ended 30 September 2025.

**Plans for future period**

We continue to enjoy the purpose-built venue for the benefit of our members. Whilst it is accepted that the provision of existing clubs is important to the current members it cannot be denied the membership numbers are falling and that volunteers are increasingly hard to find. In November 2024 we employed an Activities Co-ordinator. One consequence of this employment will be to plan, co-ordinate and enhance the provision of activities for members, thereby increasing the attractiveness of our clubs and hopefully membership. This has been a great success.

**Financial Review**

Having received generous legacy donations over the last year the Society is now in a sound financial position. However, it would be foolish to erode the position afforded by the acquisition of these legacies. In order to secure the long term future of the Society the Trustees have deposited a large proportion of the capital in three secure investments to maximise interest gained. Day to day running of the Society is also on a sound financial footing with Centre Income covering Centre running costs.

**Ultimate control**

Ultimate control of the charity is held by the Board of Trustees named on page 2 of the financial statements.

Presented and approved and authorised by the board of Trustees at a committee meeting held on 26<sup>th</sup> January 2026

Signed on behalf the Board.



---

James Boughton                      Trustee

**Registered Charity Number 208974**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

---

**TRUSTEES' RESPONSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year, and of its receipts and payments in the year. In preparing the statement, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable Accounting Standards and Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the statement of accounts, and:
- Prepare the financial statements of the ongoing concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011 of the Charities (Accounts and Reports) FRS 102. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees 26<sup>th</sup> January 2026



---

James Boughton

Trustee

I report on the accounts of the Charity for the year ended 30<sup>th</sup> September 2025, which are set out on the attached pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and section 4(1)(c) of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lorraine Scullion MAAT  
30<sup>th</sup> January 2026

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30th SEPTEMBER 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024	Restricted 2024 £
<b>Income and endowments from:</b>						
Donations and legacies	1	17,525	-	17,525	3,690	-
Charitable activities	2	55,804	-	55,804	53,325	-
Interest		13,862	-	13,862	3,524	-
Other		-	-	-	-	-
<b>Total Income and endowments</b>		<b>87,191</b>	<b>-</b>	<b>87,191</b>	<b>60,539</b>	<b>-</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable Activities	3	92,976	-	92,976	95,710	-
Other		-	-	-	-	-
<b>Total Expenditure</b>		<b>92,976</b>	<b>-</b>	<b>92,976</b>	<b>95,710</b>	<b>-</b>
Transfer between funds						
Net income/(deficit) after transfers		(5,785)	-	(5,785)	(35,171)	-
<b>Other recognised gains/(losses) on</b>						
Revaluation of investments		150	-	150	87	-
<b>Net movement in funds</b>		<b>(5,635)</b>	<b>-</b>	<b>(5,635)</b>	<b>(35,084)</b>	<b>-</b>
Total funds brought forward		851,652	750	852,402	887,486	750
<b>Total funds carried forward</b>		<b>846,017</b>	<b>750</b>	<b>846,767</b>	<b>852,402</b>	<b>750</b>

*All Income and expenditure derive from continuing activities*

*The Statement of financial activities includes all gains and losses recognised during the year*

**STATEMENT OF FINANCIAL POSITION AS AT 30th SEPTEMBER 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>ASSETS:</b>					
<b>Fixed Assets</b>					
Tangible fixed assets	4	476,616	-	476,616	488,612
Investments	5	503	-	503	353
		<u>477,119</u>	<u>-</u>	<u>477,119</u>	<u>488,965</u>
<b>Current Assets</b>					
Debtors	6	10,645	-	10,645	7,975
Cash at Bank		362,760	750	363,510	358,584
		<u>373,405</u>	<u>750</u>	<u>374,155</u>	<u>366,559</u>
<b>Creditors</b>					
Amounts falling due within one year	7	(4,507)	-	(4,507)	(3,122)
		<u>(4,507)</u>	<u>-</u>	<u>(4,507)</u>	<u>(3,122)</u>
<b>Net Current Assets</b>		<u>368,898</u>	<u>750</u>	<u>369,648</u>	<u>363,437</u>
<b>NET ASSETS</b>		<u><b>846,017</b></u>	<u><b>750</b></u>	<u><b>846,767</b></u>	<u><b>852,402</b></u>
<b>FUNDS</b>					
		Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Unrestricted Funds	8	846,017	-	846,017	851,652
Restricted Funds	9	-	750	750	750
		<u><b>846,017</b></u>	<u><b>750</b></u>	<u><b>846,767</b></u>	<u><b>852,402</b></u>

The financial statements were approved by the Board of Trustees on 26th January 2026  
and signed on their behalf



James Boughton

Trustee

**PRINCIPAL ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 30th SEPTEMBER 2025**

---

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) (102), 'Accounting and Reporting by Charities' issued in January 2015, applicable UK Accounting Standards and the Charities Act 2011.

The principal accounting policies of the charity are set out below.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

**Tangible fixed assets and depreciation**

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

Leasehold land & building - 2% Straight Line Basis

Short Life Assets - over 3 years

**Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Intangible income**

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practical to quantify such income.

**Resources Expended**

Expenditure is stated inclusive of value added tax, and brought into account in the year in which it is due.

**Reserves**

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets.

**Risk**

The Board of Trustees do not believe the organisation is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.

The organisation has insurance to protect it in the case of a claim.

## NOTES TO THE ACCOUNTS

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
<b>1 Donations and legacies</b>				
D B Ferris (Legacy)	3,855	-	3,855	-
Enid Mullen (Legacy)	12,000	-	12,000	-
Norman Cooper (Legacy)	-	-	-	2,000
HMRC - Gift Aid	-	-	-	154
Other	1,670	-	1,670	1,536
	<b>17,525</b>	<b>-</b>	<b>17,525</b>	<b>3,690</b>
<b>2 Charitable Activities</b>				
Grants:				
Royal Mencap Society	-	-	-	-
Global Giving	-	-	-	3,927
Building Licence Fee	46,122	-	46,122	42,383
Club and tuck shop	2,595	-	2,595	2,759
Generated funds from activities	7,067	-	7,067	4,256
Other	20	-	20	-
	<b>55,804</b>	<b>-</b>	<b>55,804</b>	<b>53,325</b>
<b>3 Charitable Activities</b>				
Cost of generating funds	-	-	-	-
Wages	17,007	-	17,007	30,531
Events, outings etc	3,238	-	3,238	1,477
Training	-	-	-	-
Utility charges	9,619	-	9,619	8,023
Cleaning and materials	18,784	-	18,784	16,634
Insurance	2,447	-	2,447	2,248
Repairs and renewals	10,438	-	10,438	9,969
Transport	10,306	-	10,306	8,181
Tuck shop and catering	542	-	542	357
Office running costs	2,560	-	2,560	2,237
Other	642	-	642	293
Depreciation	16,893	-	16,893	15,260
<b>Governance:</b>				
Trustee Expenses	-	-	-	-
Independent Examination	500	-	500	500
	<b>92,976</b>	<b>-</b>	<b>92,976</b>	<b>95,710</b>

Number of full time equivalent employees during the year 2025:1.5(2024:1.5)

During the year the trustees received £nil (2024:£nil) remuneration .

The total expenditure reimbursed to the trustees amounted to £nil (2024:£nil)

There are no paid key management personnel

**NOTES TO THE ACCOUNTS**

<b>4 Fixed Assets</b>	<b>Leasehold land &amp; building</b>	<b>Motor Vehicles</b>	<b>Fixtures and Fittings</b>	<b>Total 2025</b>	<b>Total 2024</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 October 2024	654,412	9,573	9,616	673,601	667,085
Additions during the year	-	-	4,896	4,896	6,516
<b>At 30 September 2025</b>	<b>654,412</b>	<b>9,573</b>	<b>14,512</b>	<b>678,497</b>	<b>673,601</b>

<b>Depreciation</b>					
Balance at 1 October 2023	170,144	9,573	5,272	184,989	169,729
Charge in the year	13,088	-	3,804	16,892	15,260
<b>At 30 September 2024</b>	<b>183,232</b>	<b>9,573</b>	<b>9,076</b>	<b>201,881</b>	<b>184,989</b>

**Net book value**

At 30 September 2024	<b>471,180</b>	-	<b>5,436</b>	<b>476,616</b>	
At 30 September 2024					<u>488,612</u>

**5 Investments**

<b>Cost or Valuation</b>	<b>Cost</b>	<b>Market Value 30.09.25 £</b>	<b>Market Value 30.09.24 £</b>	
At 1 October 2022	600	353	266	
Net gain/(loss on revaluation)		150	87	
<b>At 30 September 2024</b>	<b>600</b>	<b>503</b>	<b>-</b>	<b>353</b>

Lloyds TSB		<u>503</u>	<u>353</u>
------------	--	------------	------------

<b>6 Debtors</b>	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Sundry Debtors	7,782	-	7,782	6,377
Pre-Paid Debtors	2,863	-	2,863	1,598
	<b>10,645</b>	<b>-</b>	<b>10,645</b>	<b>7,975</b>

<b>7 Creditors</b>	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Trade Creditors	(4,007)	-	(4,007)	(2,622)
HMRC - PAYE	-	-	-	-
Accruals	(500)	-	(500)	(500)
	<b>(4,507)</b>	<b>-</b>	<b>(4,507)</b>	<b>(3,122)</b>

**NOTES TO THE ACCOUNTS**

---

**8 Unrestricted Reserves**

Of the unrestricted funds of the company, a certain proportion are designated funds which have been set aside by the Trustees for specific purposes

	Opening balance 01.10.24	Movement In the year	Transfers	Movement In Investment value	Closing Balance 30.09.25
<b>Designated Funds:</b>					
Fixed Asset	488,612	(11,996)	-	-	476,616
Investments	353	-	-	150	503
Designated funds: General Reserve	18,207	6,211	-	-	24,418
Desingated fund: Major Capital Projects	335,480	-	-	-	335,480
Designated fund: Building Fund	9,000	-	-	-	9,000
	<u>851,652</u>	<u>(5,785)</u>	<u>-</u>	<u>150</u>	<u>846,017</u>

The Trustees are working towards having three to six months running costs, should cashflow require it.

**9 Restricted Funds**

	Opening balance 01.10.24	Movement In	Movement Out	Transfers	Closing Balance 30.09.25
Parents and Tots	562	-	-	-	562
NAYC: Sports equipment	188	-	-	-	188
NBC	-	-	-	-	-
	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>

Parents and Tots - funds are to be used to support activities in this area of work  
Sports equipment - will be used when required to renew or update sports equipment  
NBC - Towards transport costs

**11 Ultimate Controlling Party**

The Charity is under the ultimate control of its trustees, and whose names are shown at the front of the financial statements.

**NORTHAMPTON MENCAP**

England & Wales - Charity number 208974

---

# Accounts

---

Charity Number 208974

**NORTHAMPTON MENCAP SOCIETY**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**



**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

<b>Contents:</b>	<b>Page</b>
<b>Legal and Administrative Information</b>	<b>2</b>
<b>Trustees' Annual Report</b>	<b>3-5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes forming part of the Financial Statements</b>	<b>9-12</b>

**NORTHAMPTON MENCAP SOCIETY**  
Registered Charity Number 208974

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

**Legal and Administrative Information**

**Registered Charity Number :** 208974

**D Hewitt – Honorary Life Vice President**

**Trustees:**

**J Cornwell**  
**J Boughton – Treasurer**  
**Rev'd Canon Cuthbertson – Resigned 01.06.24**  
**Paul Lockyer – Resigned 01.05.24**  
**Sarah Wilson – Resigned 01.05.24**  
**J Scott – Co-opted 01.07.24**  
**A Scott – Co-opted 01.07.24**

**Secretary:**

**Sandra Boughton**

**Registered Office and  
Operation Address:**

**Northampton Mencap**  
**The Boughton Centre**  
**Ransome Road**  
**Delapre**  
**Northampton**  
**NN4 8AA**

**Independent Examiners:**

**Lorraine Scullion MAAT**  
**17 Peregrine Place**  
**East Hunsbury**  
**Northampton**  
**NN4 0SL**

**Bankers:**

**Lloyds TSB Bank plc**  
**36 The Drapery and George Row**  
**Northampton**  
**NN1 1DJ**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

The Trustees present their report and the financial statement for the year ended 30 September 2024.

Documents referred to in this report are available for inspection at the AGM and during office hours or copies can be provided, normally free of charge, but the association reserves the right to make a reasonable charge.

**Structure, governance and management**

The charity is an association governed by its constitutional document. Trustees are appointed at the AGM in of each year through a voting process and consist entirely of volunteers. There are two paid staff members that work for the charity.

The Trustees named on page 2 have served throughout the year, except where indicated by resignation dates. Regular (bi-monthly) meetings of the Trustees take place to oversee the Society's activities.

Risk assessments have been completed by the Centre Manager.

**Objectives and activities**

First and foremost is our commitment to our members. The society's main activity and objective is the continued running of leisure clubs for people with learning disabilities. Northampton Mencap is affiliated to Royal Mencap Society. We currently run three clubs for adults fortnightly on a Monday, Wednesday and Friday nights. We also organise regular other related activities during the year.

We provide a safe and suitable environment for our clubs and transport for our members attend.

**Achievements and performance**

The year 2023/24 continued to present great difficulties and, like many organisations, the Society desperately needs to increase the number of members and volunteers not only for Club nights but also as Trustees. Those who currently serve as Club volunteers work tirelessly to provide the current membership with interesting and safe havens fortnightly on Monday, Wednesday and Friday evenings, for which we are eternally grateful.

Registered Charity Number 208974

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

**Reserves Policy**

It is the policy of Northampton Mencap to retain funds to ensure the continued long-term success of the society for the benefit of the members. Although no specific, absolute level of reserves is targeted by the Trustees we feel it is prudent to always aim to hold several months of typical operating expenditure.

**Public Benefit Statement**

The charity operates for the benefit of its members and the public. Through the kind and generous donations of our members and supporters we run leisure clubs for people with learning disabilities.

**Plans for future period**

We continue to enjoy the purpose-built venue for the benefit of our members  
Whilst it is accepted that the provision of existing clubs is important to the current members it cannot be denied the membership numbers are falling and that volunteers are increasingly hard to find. The one year contract of a Charity Manager, employed to develop a long term strategic plan for the future of the Society, came to an end. One consequence will be the employment of an activities manager to plan, co-ordinate and enhance the provision of activities for members, thereby increasing the attractiveness of our clubs and hopefully membership.

**Financial Review**

Having received generous legacy donations over the last year the Society is now in a sound financial position. However, it would be foolish to erode the position afforded by the acquisition of these legacies. In order to secure the long term future of the Society the Trustees have deposited a large proportion of the capital in secure long, mid and short term investments to maximise interest gained. Day to day running of the Society is also on a sound financial footing with Centre Income covering Centre running costs.

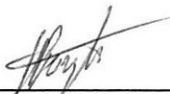
The running deficit for the year amounted to £35,084 (2023: £329,867 deficit). At the end of the year there was £750 of restricted funds.

**Ultimate control**

Ultimate control of the charity is held by the Board of Trustees named on page 2 of the financial statements.

Presented and approved and authorised by the board of Trustees at a committee meeting held on 27<sup>th</sup> January 2025

Signed on behalf the Board.



---

James Boughton

Trustee



I report on the accounts of the Charity for the year ended 30<sup>th</sup> September 2024, which are set out on the attached pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and section 4(1)(c) of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*L Scullion*

Lorraine Scullion MAAT  
5<sup>th</sup> February 2025

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 30th SEPTEMBER 2024

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023	Restricted 2023 £
<b>Income and endowments from:</b>						
Donations and legacies	1	3,690	-	3,690	337,357	-
Charitable activities	2	53,325	-	53,325	53,187	-
Interest		3,524	-	3,524	1,708	-
Other		-	-	-	-	-
<b>Total Income and endowments</b>		<b>60,539</b>	<b>-</b>	<b>60,539</b>	<b>392,252</b>	<b>-</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable Activities	3	95,710	-	95,710	62,403	-
Other		-	-	-	-	-
<b>Total Expenditure</b>		<b>95,710</b>	<b>-</b>	<b>95,710</b>	<b>62,403</b>	<b>-</b>
Transfer between funds						
Net income/(deficit ) after transfers		(35,171)	-	(35,171)	329,849	-
<b>Other recognised gains/(losses) on</b>						
Revaluation of investments		87	-	87	18	-
<b>Net movement in funds</b>		<b>(35,084)</b>	<b>-</b>	<b>(35,084)</b>	<b>329,867</b>	<b>-</b>
Total funds brought forward		886,736	750	887,486	556,869	750
<b>Total funds carried forward</b>		<b>851,652</b>	<b>750</b>	<b>852,402</b>	<b>886,736</b>	<b>750</b>

*All Income and expenditure derive from continuing activities*

*The Statement of financial activities includes all gains and losses recognised during the year*

**STATEMENT OF FINANCIAL POSITION AS AT 30th SEPTEMBER 2024**

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<b>ASSETS:</b>					
<b>Fixed Assets</b>					
Tangible fixed assets	4	488,612	-	488,612	497,356
Investments	5	353	-	353	266
		<u>488,965</u>	<u>-</u>	<u>488,965</u>	<u>497,622</u>
<b>Current Assets</b>					
Debtors	6	7,975	-	7,975	4,806
Cash at Bank		357,834	750	358,584	388,279
		<u>365,809</u>	<u>750</u>	<u>366,559</u>	<u>393,085</u>
<b>Creditors</b>					
Amounts falling due within one year	7	(3,122)	-	(3,122)	(3,221)
		<u>(3,122)</u>	<u>-</u>	<u>(3,122)</u>	<u>(3,221)</u>
<b>Net Current Assets</b>		<u>362,687</u>	<u>750</u>	<u>363,437</u>	<u>389,864</u>
<b>NET ASSETS</b>		<u><b>851,652</b></u>	<u><b>750</b></u>	<u><b>852,402</b></u>	<u><b>887,486</b></u>
<b>FUNDS</b>					
		Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Unrestricted Funds	8	851,652	-	851,652	886,736
Restricted Funds	9	-	750	750	750
		<u><b>851,652</b></u>	<u><b>750</b></u>	<u><b>852,402</b></u>	<u><b>887,486</b></u>

The financial statements were approved by the Board of Trustees on 27th January 2025  
and signed on their behalf

  
James Boughton Trustee

## **PRINCIPAL ACCOUNTING POLICIES**

### **FOR THE YEAR ENDED 30th SEPTEMBER 2024**

---

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) (102), 'Accounting and Reporting by Charities' issued in January 2015, applicable UK Accounting Standards and the Charities Act 2011.

The principal accounting policies of the charity are set out below.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

#### **Tangible fixed assets and depreciation**

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

Leasehold land & building - 2% Straight Line Basis

Short Life Assets - over 3 years

#### **Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Intangible income**

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practical to quantify such income.

#### **Resources Expended**

Expenditure is stated inclusive of value added tax, and brought into account in the year in which it is due.

#### **Reserves**

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets.

#### **Risk**

The Board of Trustees do not believe the organisation is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.

The organisation has insurance to protect it in the case of a claim.

**NOTES TO THE ACCOUNTS**

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
<b>1 Donations and legacies</b>				
Dorothy MacDonald (Legacy)	-	-	-	55,179
Robert George Lenton (Legacy)	-	-	-	280,301
Norman Cooper (Legacy)	2,000	-	2,000	-
HMRC - Gift Aid	154	-	154	-
Other	1,536	-	1,536	1,877
	<b>3,690</b>	<b>-</b>	<b>3,690</b>	<b>337,357</b>
<b>2 Charitable Activities</b>				
Grants:				
Royal Mencap Society	-	-	-	500
Global Giving	3,927	-	3,927	-
Building Licence Fee	42,383	-	42,383	45,890
Club and tuck shop	2,759	-	2,759	2,721
Generated funds from activities	4,256	-	4,256	4,076
Other	-	-	-	-
	<b>53,325</b>	<b>-</b>	<b>53,325</b>	<b>53,187</b>
<b>3 Charitable Activities</b>				
Cost of generating funds	-	-	-	-
Wages	30,531	-	30,531	12,823
Events, outings etc	1,477	-	1,477	1,942
Training	-	-	-	-
Utility charges	8,023	-	8,023	5,551
Cleaning and materials	16,634	-	16,634	8,777
Insurance	2,248	-	2,248	1,887
Repairs and renewals	9,969	-	9,969	5,401
Transport	8,181	-	8,181	7,428
Tuck shop and catering	357	-	357	286
Office running costs	2,237	-	2,237	2,726
Other	293	-	293	2,055
Depreciation	15,260	-	15,260	13,088
<b>Governance:</b>				
Trustee Expenses	-	-	-	-
Independent Examination	500	-	500	439
	<b>95,710</b>	<b>-</b>	<b>95,710</b>	<b>62,403</b>

Number of full time equivalent employees during the year 2024:1.5(2023:1.5)

During the year the trustees received £nil (2023:£nil) remuneration .

The total expenditure reimbursed to the trustees amounted to £nil (2023:£nil)

There are no paid key management personnel

**NOTES TO THE ACCOUNTS**

<b>4 Fixed Assets</b>	<b>Leasehold land &amp; building</b>	<b>Motor Vehicles</b>	<b>Fixtures and Fittings</b>	<b>Total 2024</b>	<b>Total 2023</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 October 2023	654,412	9,573	3,100	667,085	667,085
Additions during the year	-	-	6,516	6,516	-
<b>At 30 September 2024</b>	<b>654,412</b>	<b>9,573</b>	<b>9,616</b>	<b>673,601</b>	<b>667,085</b>
<b>Depreciation</b>					
Balance at 1 October 2023	157,056	9,573	3,100	169,729	156,641
Charge in the year	13,088	-	2,172	15,260	13,088
<b>At 30 September 2024</b>	<b>170,144</b>	<b>9,573</b>	<b>5,272</b>	<b>184,989</b>	<b>169,729</b>
<b>Net book value</b>					
At 30 September 2024	<b>484,268</b>	-	<b>4,344</b>	<b>488,612</b>	
At 30 September 2023					<b>497,356</b>

**5 Investments**

<b>Cost or Valuation</b>	<b>Cost</b>	<b>Market Value 30.09.24</b>	<b>Market Value 30.09.23</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 October 2022	600	266	248	
Net gain/(loss on revaluation)		87	18	
<b>At 30 September 2024</b>	<b>600</b>	<b>353</b>	<b>-</b>	<b>-</b>
Lloyds TSB		<b>353</b>		<b>266</b>

**6 Debtors**

	<b>Unrestricted 2024</b>	<b>Restricted 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sundry Debtors	6,377	-	6,377	3,483
Pre-Paid Debtors	1,598	-	1,598	1,323
	<b>7,975</b>	<b>-</b>	<b>7,975</b>	<b>4,806</b>

**7 Creditors**

	<b>Unrestricted 2024</b>	<b>Restricted 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade Creditors	(2,622)	-	(2,622)	(1,807)
HMRC - PAYE	-	-	-	(799)
Accruals	(500)	-	(500)	(615)
	<b>(3,122)</b>	<b>-</b>	<b>(3,122)</b>	<b>(3,221)</b>

**NOTES TO THE ACCOUNTS**

**8 Unrestricted Reserves**

Of the unrestricted funds of the company, a certain proportion are designated funds which have been set aside by the Trustees for specific purposes

	Opening balance 01.10.23	Movement In the year	Transfers	Movement In Investment value	Closing Balance 30.09.24
<b>Designated Funds:</b>					
Fixed Asset	510,444	(21,832)	-	-	488,612
Investments	266	-	-	87	353
Designated funds: General Reserve	31,546	(13,339)	-	-	18,207
Desingated fund: Major Capital Projects	335,480	-	-	-	335,480
Designated fund: Building Fund	9,000	-	-	-	9,000
	<u>886,736</u>	<u>(35,171)</u>	<u>-</u>	<u>87</u>	<u>851,652</u>

The Trustees are working towards having three to six months running costs, should cashflow require it.

**9 Restricted Funds**

	Opening balance 01.10.23	Movement In	Movement Out	Transfers	Closing Balance 30.09.24
Parents and Tots	562	-	-	-	562
NAYC: Sports equipment	188	-	-	-	188
NBC	-	-	-	-	-
	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>

Parents and Tots - funds are to be used to support activities in this area of work

Sports equipment - will be used when required to renew or update sports equipment

NBC - Towards transport costs

**11 Ultimate Controlling Party**

The Charity is under the ultimate control of its trustees, and whose names are shown at the front of the financial statements.

**NORTHAMPTON MENCAP**

England & Wales - Charity number 208974

---

# Accounts

---

**Charity Number 208974**

**NORTHAMPTON MENCAP SOCIETY  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**



**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

<b>Contents:</b>	<b>Page</b>
<b>Legal and Administrative Information</b>	<b>2</b>
<b>Trustees' Annual Report</b>	<b>3-5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes forming part of the Financial Statements</b>	<b>9-12</b>

**NORTHAMPTON MENCAP SOCIETY**  
**Registered Charity Number 208974**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

**Legal and Administrative Information**

**Registered Charity Number : 208974**

**M Boughton – Honorary Life President**  
**D Hewitt – Honorary Life Vice President**

**Trustees:**

**J Scott – Chair – Resigned 26.01.23**  
**A Scott – Resigned February 2023**  
**J Cornwell**  
**J Boughton – Treasurer**  
**Rev'd Canon Cuthbertson**  
**Paul Lockyer**  
**Sarah Wilson**

**Secretary:**

**Sandra Boughton**

**Registered Office and  
Operation Address:**

**Northampton Mencap**  
**The Boughton Centre**  
**Ransome Road**  
**Delapre**  
**Northampton**  
**NN4 8AA**

**Independent Examiners:**

**Lorraine Scullion MAAT**  
**17 Peregrine Place**  
**East Hunsbury**  
**Northampton**  
**NN4 0SL**

**Bankers:**

**Lloyds TSB Bank plc**  
**36 The Drapery and George Row**  
**Northampton**  
**NN1 1DJ**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

The Trustees present their report and the financial statement for the year ended 30 September 2023.

Documents referred to in this report are available for inspection at the AGM and during office hours or copies can be provided, normally free of charge, but the association reserves the right to make a reasonable charge.

**Structure, governance and management**

The charity is an association governed by its constitutional document. Trustees are appointed at the AGM in of each year through a voting process and consist entirely of volunteers. There are two paid staff members that work for the charity.

The Trustees named on page 2 have served throughout the year, except where indicated by resignation dates. Regular (bi-monthly) meetings of the Trustees take place to oversee the Society's activities.

Risk assessments have been completed by the Centre Manager.

**Objectives and activities**

First and foremost is our commitment to our members. The society's main activity and objective is the continued running of leisure clubs for people with learning disabilities. Northampton Mencap is affiliated to Royal Mencap Society. We currently run three clubs for adults fortnightly on a Monday, Wednesday and Friday nights. We also organise regular other related activities during the year.

We provide a safe and suitable environment for our clubs and transport for our members attend.

**Achievements and performance**

The year 2022/23 continued to present great difficulties on our path to a post Covid recovery. Like many the Society desperately needs to increase the number of members and volunteers not only for Club nights but also as Trustees. Those who currently serve as Club volunteers work tirelessly to provide the current membership with interesting and safe havens on Monday, Wednesday and Friday evenings, for which we are eternally grateful.

Registered Charity Number 208974

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

**Reserves Policy**

It is the policy of Northampton Mencap to retain funds to ensure the continued long-term success of the society for the benefit of the members. Although no specific, absolute level of reserves is targeted by the Trustees we feel it is prudent to always aim to hold several months of typical operating expenditure.

**Public Benefit Statement**

The charity operates for the benefit of its members and the public. Through the kind and generous donations of our members and supporters we run leisure clubs for people with learning disabilities.

**Plans for future period**

We continue to enjoy the purpose-built venue for the benefit of our members

Whilst it is accepted that the provision of existing clubs is important to the current members it cannot be denied the membership numbers are falling and that volunteers are increasingly hard to find. The Trustees have therefore embarked upon a review of present provision together with the likely needs of our client base in the future. This review is ongoing.

**Financial Review**

Having received generous legacy donations over the last year the Society is now in sound financial position. However, it would be foolish to erode the position afforded by the acquisition of these legacies. In order to secure the long term future of the Society the Trustees have deposited a large proportion of the capital in secure long, mid and short term investments to maximise interest gained. Day to day running of the Society is also on a sound financial footing with Centre Income covering Centre Expenditure.

At a trustee meeting held on 1<sup>st</sup> February 2024 it was agreed that the total sum received from both legacies £335,480 would be designated for major capital projects that have a long term benefit for the society.


The running surplus for the year amounted to £329,867 (2022: £15,782 deficit). At the end of the year there was £750 of restricted funds.

**Ultimate control**

Ultimate control of the charity is held by the Board of Trustees named on page 2 of the financial statements.

Presented and approved and authorised by the board of Trustees at a committee meeting held on 26<sup>th</sup> February 2024

Signed on behalf the Board.

  
\_\_\_\_\_  
James Boughton Trustee

**NORTHAMPTON MENCAP SOCIETY**  
**Registered Charity Number 208974**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---


**TRUSTEES' REPOSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year, and of its receipts and payments in the year. In preparing the statement, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable Accounting Standards and Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the statement of accounts, and:
- Prepare the financial statements of the ongoing concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011 of the Charities (Accounts and Reports) FRS 102. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees 26<sup>th</sup> February 2024

  
James Boughton Trustee

I report on the accounts of the Charity for the year ended 30<sup>th</sup> September 2023, which are set out on the attached pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and section 4(1)(c) of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.


**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Lorraine Scullion MAAT  
4<sup>th</sup> March 2024

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 30th SEPTEMBER 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022	Restricted 2022 £
<b>Income and endowments from:</b>						
Donations and legacies	1	337,357	-	337,357	1,325	-
Charitable activities	2	53,187	-	53,187	38,660	4,462
Interest		1,708	-	1,708	13	-
Other		-	-	-	-	-
<b>Total Income and endowments</b>		<b>392,252</b>	<b>-</b>	<b>392,252</b>	<b>39,998</b>	<b>4,462</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable Activities	3	62,403	-	62,403	55,749	4,462
Other		-	-	-	-	-
<b>Total Expenditure</b>		<b>62,403</b>	<b>-</b>	<b>62,403</b>	<b>55,749</b>	<b>4,462</b>
Transfer between funds						
Net income/(deficit ) after transfers		329,849	-	329,849	(15,751)	-
<b>Other recognised gains/(losses) on</b>						
Revaluation of investments		18	-	18	(31)	
<b>Net movement in funds</b>		<b>329,867</b>	<b>-</b>	<b>329,867</b>	<b>(15,782)</b>	<b>-</b>
Total funds brought forward		556,869	750	557,619	572,651	750
<b>Total funds carried forward</b>		<b>886,736</b>	<b>750</b>	<b>887,486</b>	<b>556,869</b>	<b>750</b>


*All Income and expenditure derive from continuing activities*

*The Statement of financial activities includes all gains and losses recognised during the year*

## STATEMENT OF FINANCIAL POSITION AS AT 30th SEPTEMBER 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b>ASSETS:</b>					
<b>Fixed Assets</b>					
Tangible fixed assets	4	497,356	-	497,356	510,444
Investments	5	266	-	266	248
		<u>497,622</u>	<u>-</u>	<u>497,622</u>	<u>510,692</u>
<b>Current Assets</b>					
Debtors	6	4,806	-	4,806	3,725
Cash at Bank		387,529	750	388,279	44,820
		<u>392,335</u>	<u>750</u>	<u>393,085</u>	<u>48,545</u>
<b>Creditors</b>					
Amounts falling due within one year	7	(3,221)	-	(3,221)	(1,618)
		<u>(3,221)</u>	<u>-</u>	<u>(3,221)</u>	<u>(1,618)</u>
<b>Net Current Assets</b>		<u>389,114</u>	<u>750</u>	<u>389,864</u>	<u>46,927</u>
<b>NET ASSETS</b>		<u><b>886,736</b></u>	<u><b>750</b></u>	<u><b>887,486</b></u>	<u><b>557,619</b></u>
<b>FUNDS</b>					
		Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Unrestricted Funds	8	886,736	-	886,736	556,869
Restricted Funds	9	-	750	750	750
		<u>886,736</u>	<u>750</u>	<u>887,486</u>	<u>557,619</u>

The financial statements were approved by the Board of Trustees on 26th February 2024  
and signed on their behalf

  
James Boughton

Trustee

## **PRINCIPAL ACCOUNTING POLICIES**

### **FOR THE YEAR ENDED 30th SEPTEMBER 2023**

---

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) (102), 'Accounting and Reporting by Charities' issued in January 2015, applicable UK Accounting Standards and the Charities Act 2011.

The principal accounting policies of the charity are set out below.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

#### **Tangible fixed assets and depreciation**

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

Leasehold land & building - 2% Straight Line Basis  
Short Life Assets - over 3 years

#### **Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Intangible income**

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practical to quantify such income.

#### **Resources Expended**

Expenditure is stated inclusive of value added tax, and brought into account in the year in which it is due.

#### **Reserves**

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets.

#### **Risk**

The Board of Trustees do not believe the organisation is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.

The organisation has insurance to protect it in the case of a claim.

## NOTES TO THE ACCOUNTS

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b>1 Donations and legacies</b>				
Dorothy MacDonald (Legacy)	55,179	-	55,179	-
Robert George Lenton (Legacy)	280,301	-	280,301	-
HMRC - Gift Aid	-	-	-	87
Other	1,877	-	1,877	1,238
	<b>337,357</b>	<b>-</b>	<b>337,357</b>	<b>1,325</b>
<b>2 Charitable Activities</b>				
Grants:				
Royal Mencap Society	500	-	500	6,462
Building Licence Fee	45,890	-	45,890	30,713
Club and tuck shop	2,721	-	2,721	1,987
Generated funds from activities	4,076	-	4,076	3,914
Other	-	-	-	46
	<b>53,187</b>	<b>-</b>	<b>53,187</b>	<b>43,122</b>
<b>3 Charitable Activities</b>				
Cost of generating funds	-	-	-	-
Wages	12,823	-	12,823	5,733
Events, outings etc	1,942	-	1,942	1,880
Training	-	-	-	-
Utility charges	5,551	-	5,551	6,475
Cleaning and materials	8,777	-	8,777	9,619
Insurance	1,887	-	1,887	1,757
Repairs and renewals	5,401	-	5,401	11,992
Transport	7,428	-	7,428	5,872
Tuck shop and catering	286	-	286	334
Office running costs	2,726	-	2,726	2,829
Other	2,055	-	2,055	299
Depreciation	13,088	-	13,088	13,088
<b>Governance:</b>				
Trustee Expenses	-	-	-	-
Independent Examination	439	-	439	333
	<b>62,403</b>	<b>-</b>	<b>62,403</b>	<b>60,211</b>

Number of full time equivalent employees during the year 2023:1.5(2022:0.5)

During the year the trustees received £nil (2022:£nil) remuneration .

The total expenditure reimbursed to the trustees amounted to £nil (2022:£nil)

There are no paid key management personnel

**NOTES TO THE ACCOUNTS**

<b>4 Fixed Assets</b>	<b>Leasehold land &amp; building</b>	<b>Motor Vehicles</b>	<b>Fixtures and Fittings</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 October 2022	654,412	9,573	3,100	667,085	667,085
Additions during the year	-	-	-	-	-
<b>At 30 September 2023</b>	<b>654,412</b>	<b>9,573</b>	<b>3,100</b>	<b>667,085</b>	<b>667,085</b>

<b>Depreciation</b>					
Balance at 1 October 2022	143,968	9,573	3,100	156,641	143,553
Charge in the year	13,088	-	-	13,088	13,088
<b>At 30 September 2023</b>	<b>157,056</b>	<b>9,573</b>	<b>3,100</b>	<b>169,729</b>	<b>156,641</b>

**Net book value**

At 30 September 2023	<b>497,356</b>	-	-	<b>497,356</b>	
At 30 September 2022					<u>510,444</u>

**5 Investments**

<b>Cost or Valuation</b>	<b>Cost</b>	<b>Market Value 30.09.23 £</b>	<b>Market Value 30.09.22 £</b>		
At 1 October 2022	600	248	279		
Net gain/(loss on revaluation)		18	(31)		
<b>At 30 September 2023</b>	<b>600</b>	<b>266</b>	<b>-</b>	<b>248</b>	<b>-</b>

Lloyds TSB		<u>266</u>		<u>248</u>	
------------	--	------------	--	------------	--

**6 Debtors**

	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Sundry Debtors	3,483	-	3,483	2,743
Pre-Paid Debtors	1,323	-	1,323	982
	<b>4,806</b>	<b>-</b>	<b>4,806</b>	<b>3,725</b>

**7 Creditors**

	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Trade Creditors	(1,807)	-	(1,807)	(981)
HMRC - PAYE	(799)	-	(799)	-
Accruals	(615)	-	(615)	(637)
	<b>(3,221)</b>	<b>-</b>	<b>(3,221)</b>	<b>(1,618)</b>

**NOTES TO THE ACCOUNTS**

**8 Unrestricted Reserves**

Of the unrestricted funds of the company, a certain proportion are designated funds which have been set aside by the Trustees for specific purposes

	Opening balance 01.10.22	Movement In the year	Transfers	Movement In Investment value	Closing Balance 30.09.23
<b>Designated Funds:</b>					
Fixed Asset	510,444	-	-	-	510,444
Investments	248	-	-	18	266
Designated funds: General Reserve	37,177	329,849	(335,480)	-	31,546
Desingated fund: Major Capital Projects	-	-	335,480	-	335,480
Designated fund: Building Fund	9,000	-	-	-	9,000
	<u>556,869</u>	<u>329,849</u>	<u>-</u>	<u>18</u>	<u>886,736</u>

The Trustees are working towards having three to six months running costs, should cashflow require it.

**9 Restricted Funds**

	Opening balance 01.10.22	Movement In	Movement Out	Transfers	Closing Balance 30.09.23
Parents and Tots	562	-	-	-	562
NAYC: Sports equipment	188	-	-	-	188
NBC	-	-	-	-	-
	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>

Parents and Tots - funds are to be used to support activities in this area of work

Sports equipment - will be used when required to renew or update sports equipment

NBC - Towards transport costs

**11 Ultimate Controlling Party**

The Charity is under the ultimate control of its trustees, and whose names are shown at the front of the financial statements.

**NORTHAMPTON MENCAP**

England & Wales - Charity number 208974

---

# Accounts

---

Charity Number 208974

**NORTHAMPTON MENCAP SOCIETY**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**



**Contents:**

	<b>Page</b>
<b>Legal and Administrative Information</b>	<b>2</b>
<b>Trustees' Annual Report</b>	<b>3-5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes forming part of the Financial Statements</b>	<b>9-12</b>

**NORTHAMPTON MENCAP SOCIETY**  
**Registered Charity Number 208974**

---

**Legal and Administrative Information**

**Registered Charity Number: 208974**

**M Boughton – Honorary Life President**  
**D Hewitt – Honorary Life Vice President**

**Trustees:**

**J Scott - Chair**  
**A Scott**  
**J Cornwell – Vice Chair – Resigned 02.03.22**  
**J Boughton – Treasurer**  
**Rev'd Canon Cuthbertson**  
**Paul Lockyer – Vice Chair – Appointed 02.03.22**  
**Marisa Hallcup – Resigned 11.05.22**  
**Sarah Wilson**

**Secretary:**

**Sandra Boughton**

**Registered Office and  
Operation Address:**

**Northampton Mencap**  
**The Boughton Centre**  
**Ransome Road**  
**Delapre**  
**Northampton**  
**NN4 8AA**

**Independent Examiners:**

**Lorraine Scullion MAAT**  
**17 Peregrine Place**  
**East Hunsbury**  
**Northampton**  
**NN4 0SL**

**Bankers:**

**Lloyds TSB Bank plc**  
**36 The Drapery and George Row**  
**Northampton**  
**NN1 1DJ**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

The Trustees present their report and the financial statement for the year ended 30 September 2022.

Documents referred to in this report are available for inspection at the AGM and during office hours or copies can be provided, normally free of charge, but the association reserves the right to make a reasonable charge.

**Structure, governance and management**

The charity is an association governed by its constitutional document. Trustees are appointed at the AGM in of each year through a voting process and consist entirely of volunteers. There is one paid staff member that works for the charity.

The Trustees named on page 2 have served throughout the year, except where indicated by resignation dates. Regular (bi-monthly) meetings of the Trustees take place to oversee the Society's activities.

Risk assessments have been completed by the Centre Manager.

**Objectives and activities**

First and foremost is our commitment to our members. The society's main activity and objective is the continued running of leisure clubs for people with learning disabilities. Northampton Mencap is affiliated to Royal Mencap Society. We currently run three clubs for adults on a Monday, Wednesday nights and fortnightly on a Friday night. We also run a Cookery Club monthly on a Thursday night. We also organise regular other related activities during the year.

We provide a safe and suitable environment for our clubs and transport for our members attend.

**Achievements and performance**

We have now had a full year of clubs returning to normal after the pandemic. Because of the lack of volunteers we can still only open our clubs on a fortnightly basis but overall everyone is having a great time again and things are beginning to happen.

We now have a member's committee where the members sit round the table and decide future events for all the clubs and make the decisions that in the past the trustees would have done. This is working very well and the meetings are quite vocal.

We were unable to hold various events during the summer ie. The summer outing and the fun day due to circumstances but things are in place to make this happen next year.

A group of members and volunteers did go to see the Commonwealth Games in Birmingham, a good time was had by all.

Overall it has been a great year.

**NORTHAMPTON MENCAP SOCIETY**  
**Registered Charity Number 208974**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

The trustees would like to thank all our volunteers and club leaders and especially those who run the kitchen and tuck shop for making the clubs happen and be so successful. It can be the only night out some of the members get so it is important that the clubs continue to thrive.

**Reserves Policy**

The general costs of running the society on average will exceed the income generated and hence year on year, funds are required to cover any shortfall. Therefore, it is the policy of Northampton Mencap to retain funds to ensure the continued long-term success of the society for the benefit of the members. Although no specific, absolute level of reserves is targeted by the Trustees we feel it is prudent to always aim to hold several months of typical operating expenditure.

**Public Benefit Statement**

The charity operates for the benefit of its members and the public. Through the kind and generous donations of our members and supporters we run leisure clubs for people with learning disabilities.

**Plans for future period**

We continue to enjoy the purpose-built venue for the benefit of our members but feel that an extension to the Refectory would enhance the overall provision of facilities. The society's main activity and objective will continue to be the running of leisure clubs for people with learning disabilities. Northampton Mencap is affiliated to Royal Mencap Society.

**Financial Review**

The running deficit for the year amounted to £15,782 (2021: £4,124). At the end of the year there was £750 of restricted funds.

**Ultimate control**

Ultimate control of the charity is held by the Board of Trustees named on page 2 of the financial statements.

Presented and approved and authorised by the board of Trustees at a committee meeting held on 11<sup>th</sup> January 2023

Signed on behalf the Board.



---

J Scott Chair/Trustee

**NORTHAMPTON MENCAP SOCIETY**  
**Registered Charity Number 208974**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022**

---

**TRUSTEES' REPOSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year, and of its receipts and payments in the year. In preparing the statement, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable Accounting Standards and Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the statement of accounts, and:
- Prepare the financial statements of the ongoing concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011 of the Charities (Accounts and Reports) FRS 102. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees 11<sup>th</sup> January 2023.



---

J Scott Chair/Trustee

I report on the accounts of the Charity for the year ended 30<sup>th</sup> September 2022, which are set out on the attached pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and section 4(1)(c) of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.


**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Lorraine Scullion MAAT  
13<sup>th</sup> January 2023

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 30th SEPTEMBER 2022

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021	Restricted 2021 £
<b>Income and endowments from:</b>						
Donations and legacies	1	1,325	-	1,325	5,951	-
Charitable activities	2	38,660	4,462	43,122	35,004	-
Interest		13	-	13	8	-
Other		-	-	-	-	-
<b>Total Income and endowments</b>		<b>39,998</b>	<b>4,462</b>	<b>44,460</b>	<b>40,963</b>	<b>-</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable Activities	3	55,749	4,462	60,211	45,208	-
Other		-	-	-	-	-
<b>Total Expenditure</b>		<b>55,749</b>	<b>4,462</b>	<b>60,211</b>	<b>45,208</b>	<b>-</b>
Transfer between funds						
Net income/(deficit ) after transfers		(15,751)	-	(15,751)	(4,245)	-
<b>Other recognised gains/(losses) on</b>						
Revaluation of investments		(31)	-	(31)	121	
<b>Net movement in funds</b>		<b>(15,782)</b>	<b>-</b>	<b>(15,782)</b>	<b>(4,124)</b>	<b>-</b>
Total funds brought forward		572,651	750	573,401	576,775	750
<b>Total funds carried forward</b>		<b>556,869</b>	<b>750</b>	<b>557,619</b>	<b>572,651</b>	<b>750</b>

*All Income and expenditure derive from continuing activities*

*The Statement of financial activities includes all gains and losses recognised during the year*

**STATEMENT OF FINANCIAL POSITION AS AT 30th SEPTEMBER 2022**

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>ASSETS:</b>					
<b>Fixed Assets</b>					
Tangible fixed assets	4	510,444	-	510,444	523,532
Investments	5	248	-	248	279
		<u>510,692</u>	<u>-</u>	<u>510,692</u>	<u>523,811</u>
<b>Current Assets</b>					
Debtors	6	3,725	-	3,725	4,473
Cash at Bank		44,070	750	44,820	46,462
		<u>47,795</u>	<u>750</u>	<u>48,545</u>	<u>50,935</u>
<b>Creditors</b>					
Amounts falling due within one year	7	(1,618)	-	(1,618)	(1,345)
		<u>(1,618)</u>	<u>-</u>	<u>(1,618)</u>	<u>(1,345)</u>
<b>Net Current Assets</b>		<u>46,177</u>	<u>750</u>	<u>46,927</u>	<u>49,590</u>
<b>NET ASSETS</b>		<u><b>556,869</b></u>	<u><b>750</b></u>	<u><b>557,619</b></u>	<u><b>573,401</b></u>
<b>FUNDS</b>					
		Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Unrestricted Funds	8	556,869	-	556,869	572,651
Restricted Funds	9	-	750	750	750
		<u><b>556,869</b></u>	<u><b>750</b></u>	<u><b>557,619</b></u>	<u><b>573,401</b></u>

The financial statements were approved by the Board of Trustees on 11th January 2023  
and signed on their behalf



Joy Scott

Chair/Trustee

## **PRINCIPAL ACCOUNTING POLICIES**

### **FOR THE YEAR ENDED 30th SEPTEMBER 2022**

---

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) (102), 'Accounting and Reporting by Charities' issued in January 2015, applicable UK Accounting Standards and the Charities Act 2011.

The principal accounting policies of the charity are set out below.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

#### **Tangible fixed assets and depreciation**

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

Leasehold land & building - 2% Straight Line Basis  
Short Life Assets - over 3 years

#### **Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Intangible income**

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practical to quantify such income.

#### **Resources Expended**

Expenditure is stated inclusive of value added tax, and brought into account in the year in which it is due.

#### **Reserves**

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets.

#### **Risk**

The Board of Trustees do not believe the organisation is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.

The organisation has insurance to protect it in the case of a claim.

## NOTES TO THE ACCOUNTS

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>1 Donations and legacies</b>				
Prov Grand Charity of N'shire & Huntingdonshire	-	-	-	2,000
Arnold Clark Community fund	-	-	-	1,000
HMRC - Gift Aid	87	-	87	-
Other	1,238	-	1,238	2,951
	<b>1,325</b>	<b>-</b>	<b>1,325</b>	<b>5,951</b>
<b>2 Charitable Activities</b>				
Grants:				
Royal Mencap Society	2,000	4,462	6,462	-
Building Licence Fee	30,713	-	30,713	31,895
Club and tuck shop	1,987	-	1,987	465
Generated funds from activities	3,914	-	3,914	2,094
Other	46	-	46	550
	<b>38,660</b>	<b>4,462</b>	<b>43,122</b>	<b>35,004</b>
<b>3 Charitable Activities</b>				
Cost of generating funds	-	-	-	-
Wages	5,733	-	5,733	6,404
Events, outings etc	1,880	-	1,880	-
Training	-	-	-	-
Utility charges	6,475	-	6,475	5,557
Cleaning and materials	9,619	-	9,619	9,145
Insurance	1,757	-	1,757	1,977
Repairs and renewals	7,530	4,462	11,992	4,218
Transport	5,872	-	5,872	2,060
Tuck shop and catering	334	-	334	128
Office running costs	2,829	-	2,829	1,221
Other	299	-	299	135
Depreciation	13,088	-	13,088	13,888
<b>Governance:</b>				
Trustee Expenses	-	-	-	14
Independent Examination	333	-	333	461
	<b>55,749</b>	<b>4,462</b>	<b>60,211</b>	<b>45,208</b>

Number of full time equivalent employees during the year 2022:0.5(2021:0.5)

During the year the trustees received £nil (2021:£nil) remuneration .

The total expenditure reimbursed to the trustees amounted to £nil (2021:£13.50)

There are no paid key management personnel

**NOTES TO THE ACCOUNTS**

<b>4 Fixed Assets</b>	Leasehold land & building	Motor Vehicles	Fixtures and Fittings	Total 2021	Total 2021
<b>Cost or Valuation</b>	£	£	£	£	£
Balance at 1 October 2021	654,412	9,573	3,100	667,085	667,085
Additions during the year	-	-	-	-	-
<b>At 30 September 2022</b>	<b>654,412</b>	<b>9,573</b>	<b>3,100</b>	<b>667,085</b>	<b>667,085</b>

**Depreciation**

Balance at 1 October 20201	130,880	9,573	3,100	143,553	129,665
Charge in the year	13,088	-	-	13,088	13,888
<b>At 30 September 2022</b>	<b>143,968</b>	<b>9,573</b>	<b>3,100</b>	<b>156,641</b>	<b>143,553</b>

**Net book value**

At 30 September 2022	<b>510,444</b>	-	-	<b>510,444</b>	
At 30 September 2021					<u>523,532</u>

**5 Investments**

<b>Cost or Valuation</b>	Cost	Market Value 30.09.21 £	Market Value 30.09.21 £	
At 1 October 2021	600	279	158	
Net gain/(loss on revaluation		(31)	121	
<b>At 30 September 2022</b>	<b>600</b>	<b>248</b>	<b>-</b>	<b>279</b>

Lloyds TSB		<u>248</u>		<u>279</u>
------------	--	------------	--	------------

**6 Debtors**

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Sundry Debtors	2,743	-	2,743	3,287
Pre-Paid Debtors	982	-	982	1,186
	<b>3,725</b>	<b>-</b>	<b>3,725</b>	<b>4,473</b>

**7 Creditors**

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Trade Creditors	(981)	-	(981)	(670)
Accruals	(637)	-	(637)	(675)
	<b>(1,618)</b>	<b>-</b>	<b>(1,618)</b>	<b>(1,345)</b>

## NOTES TO THE ACCOUNTS

**8 Unrestricted Reserves**

Of the unrestricted funds of the company, a certain proportion are designated funds which have been set aside by the Trustees for specific purposes

	Opening balance 01.10.21	Movement In the year	Transfers	Movement In Investment value	Closing Balance 30.09.22
<b>Designated Funds:</b>					
Fixed Asset	523,532	(13,088)	-	-	510,444
Investments	279	-	-	(31)	248
Designated funds: General Reserve	39,840	(2,663)			37,177
Designated fund: Friday Night Club	-	-			-
Designated fund: Building Fund	9,000				9,000
	<u>572,651</u>	<u>(15,751)</u>	<u>-</u>	<u>(31)</u>	<u>556,869</u>

The Trustees are working towards having three to six months running costs, should cashflow require it.

**9 Restricted Funds**

	Opening balance 01.10.21	Movement In	Movement Out	Transfers	Closing Balance 30.09.22
Parents and Tots	562	-	-	-	562
NAYC: Sports equipment	188	-	-	-	188
NBC	-	-	-	-	-
	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>

Parents and Tots - funds are to be used to support activities in this area of work

Sports equipment - will be used when required to renew or update sports equipment

NBC - Towards transport costs

**11 Ultimate Controlling Party**

The company is under the ultimate control of its directors, and whose names are shown at the front of the financial statements.

**NORTHAMPTON MENCAP**

England & Wales - Charity number 208974

---

# Accounts

---

Charity Number 208974

**NORTHAMPTON MENCAP SOCIETY**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**



**Contents:**

	<b>Page</b>
<b>Legal and Administrative Information</b>	<b>2</b>
<b>Trustees' Annual Report</b>	<b>3-5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes forming part of the Financial Statements</b>	<b>9-12</b>

**NORTHAMPTON MENCAP SOCIETY**  
**Registered Charity Number 208974**

---

**Legal and Administrative Information**

**Registered Charity Number : 208974**

**M Boughton – Honorary Life President**  
**D Hewitt – Honorary Life Vice President**

**Trustees:**

**J Scott - Chair**  
**A Scott**  
**J Cornwell – Vice Chair**  
**J Boughton – Treasurer**  
**Rev'd Canon Cuthbertson**  
**Paula Hoopert – Resigned 03.03.21**  
**Paul Lockyer**  
**Marisa Hallcup**  
**Sarah Wilson – Appointed 13.01.21**

**Secretary:**

**Sandra Boughton**

**Registered Office and  
Operation Address:**

**Northampton Mencap**  
**The Boughton Centre**  
**Ransome Road**  
**Delapre**  
**Northampton**  
**NN4 8AA**

**Independent Examiners:**

**Lorraine Scullion MAAT**  
**17 Peregrine Place**  
**East Hunsbury**  
**Northampton**  
**NN4 0SL**

**Bankers:**

**Lloyds TSB Bank plc**  
**36 The Drapery and George Row**  
**Northampton**  
**NN1 1DJ**

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021**

---

The Trustees present their report and the financial statement for the year ended 30 September 2021.

Documents referred to in this report are available for inspection at the AGM and during office hours or copies can be provided, normally free of charge, but the association reserves the right to make a reasonable charge.

**Structure, governance and management**

The charity is an association governed by its constitutional document. Trustees are appointed at the AGM in of each year through a voting process and consist entirely of volunteers. There is one paid staff member that works for the charity.

The Trustees named on page 2 have served throughout the year, except where indicated by resignation dates. Regular (bi-monthly) meetings of the Trustees take place to oversee the Society's activities.

Risk assessments have been completed by the Centre Manager.

**Objectives and activities**

First and foremost is our commitment to our members. The society's main activity and objective is the continued running of leisure clubs for people with learning disabilities. Northampton Mencap is affiliated to Royal Mencap Society. We currently run three clubs for adults on a Monday, Wednesday nights and fortnightly on a Friday night. We also run a Cookery Club monthly on a Thursday night. We also organise regular other related activities during the year.

We provide a safe and suitable environment for our clubs and transport for our members attend.

**Achievements and performance**

We started getting back together during June 2021 by holding a couple of barbeques for members and volunteers. We have continued to support our members throughout the clubs being closed.

We officially reopened our three clubs towards the end of the summer. The clubs now run fortnightly, and numbers have been limited so there is no overcrowding.

We are continuing to follow the Government guidelines, and therefore were unable to hold our usual events, Halloween disco, Christmas parties, Easter disco, fun day and the summer outing.

We have had one fundraising event, a stall at a local church fete raising about £96.49

The Trustees would like to thank our volunteers and club leaders who have supported our members and each other throughout the year. Without our volunteers we would not be able to exist and for this we are extremely grateful.

We continue to forge greater links with other Mencap Societies within Northamptonshire by supporting each other through these difficult times.

**NORTHAMPTON MENCAP SOCIETY**  
Registered Charity Number 208974

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021**

---

**Reserves Policy**

The general costs of running the society on average will exceed the income generated and hence year on year, funds are required to cover any shortfall. Therefore, it is the policy of Northampton Mencap to retain funds to ensure the continued long-term success of the society for the benefit of the members. Although no specific, absolute level of reserves is targeted by the Trustees we feel it is prudent to always aim to hold several months of typical operating expenditure.

**Public Benefit Statement**

The charity operates for the benefit of its members and the public. Through the kind and generous donations of our members and supporters we run leisure clubs for people with learning disabilities.

**Plans for future period**

We continue to enjoy the purpose-built venue for the benefit of our members but feel that an extension to the Refectory would enhance the overall provision of facilities. The society's main activity and objective will continue to be the running of leisure clubs for people with learning disabilities. Northampton Mencap is affiliated to Royal Mencap Society.

**Financial Review**

The running deficit for the year amounted to £4,124 (2020: £12,006). At the end of the year there was £750 of restricted funds.

**Ultimate control**

Ultimate control of the charity is held by the Board of Trustees named on page 2 of the financial statements.

Presented and approved and authorised by the board of Trustees at a committee meeting held on 24<sup>th</sup> November 2021

Signed on behalf the Board.



\_\_\_\_\_  
J Scott Chair/Trustee

**NORTHAMPTON MENCAP SOCIETY**  
Registered Charity Number 208974

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021**

---

**TRUSTEES' REPONSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year, and of its receipts and payments in the year. In preparing the statement, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable Accounting Standards and Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the statement of accounts, and:
- Prepare the financial statements of the ongoing concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011 of the Charities (Accounts and Reports) FRS 102. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees 24<sup>th</sup> November 2021



---

J Scott Chair/Trustee

I report on the accounts of the Charity for the year ended 30<sup>th</sup> September 2021, which are set out on the attached pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and section 4(1)(c) of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act: and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*L Scullion*

Lorraine Scullion MAAT

14<sup>th</sup> January 2022

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30th SEPTEMBER 2021**

	Notes	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020	Restricted 2020 £
<b>Income and endowments from:</b>						
Donations and legacies	1	5,951	-	5,951	9,018	-
Charitable activities	2	35,004	-	35,004	32,097	1,500
Interest		8	-	8	-	-
Other		-	-	-	-	-
<b>Total Income and endowments</b>		<b>40,963</b>	<b>-</b>	<b>40,963</b>	<b>41,115</b>	<b>1,500</b>
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable Activities	3	45,208	-	45,208	52,954	1,500
Other		-	-	-	-	-
<b>Total Expenditure</b>		<b>45,208</b>	<b>-</b>	<b>45,208</b>	<b>52,954</b>	<b>1,500</b>
Transfer between funds						
Net income/(deficit ) after transfers		(4,245)	-	(4,245)	(11,839)	-
<b>Other recognised gains/(losses) on</b>						
Revaluation of investments		121	-	121	(167)	
<b>Net movement in funds</b>		<b>(4,124)</b>	<b>-</b>	<b>(4,124)</b>	<b>(12,006)</b>	<b>-</b>
Total funds brought forward		576,775	750	577,525	588,781	750
<b>Total funds carried forward</b>		<b>572,651</b>	<b>750</b>	<b>573,401</b>	<b>576,775</b>	<b>750</b>

*All Income and expenditure derive from continuing activities*

*The Statement of financial activities includes all gains and losses recognised during the year*

**STATEMENT OF FINANCIAL POSITION AS AT 30th SEPTEMBER 2021**

	Notes	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
<b>ASSETS:</b>					
<b>Fixed Assets</b>					
Tangible fixed assets	4	523,532	-	523,532	537,420
Investments	5	279	-	279	158
		<u>523,811</u>	<u>-</u>	<u>523,811</u>	<u>537,578</u>
<b>Current Assets</b>					
Debtors	6	4,473	-	4,473	3,731
Cash at Bank		45,712	750	46,462	37,812
		<u>50,185</u>	<u>750</u>	<u>50,935</u>	<u>41,543</u>
<b>Creditors</b>					
Amounts falling due within one year	7	(1,345)	-	(1,345)	(1,596)
		<u>(1,345)</u>	<u>-</u>	<u>(1,345)</u>	<u>(1,596)</u>
<b>Net Current Assets</b>		<u>48,840</u>	<u>750</u>	<u>49,590</u>	<u>39,947</u>
<b>NET ASSETS</b>		<u><b>572,651</b></u>	<u><b>750</b></u>	<u><b>573,401</b></u>	<u><b>577,525</b></u>
<b>FUNDS</b>					
		Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Unrestricted Funds	8	572,651	-	572,651	576,775
Restricted Funds	9	-	750	750	750
		<u>572,651</u>	<u>750</u>	<u>573,401</u>	<u>577,525</u>

The financial statements were approved by the Board of Trustees on 24th November 2021 and signed on their behalf

  
Joy Scott

Chair/Trustee

## **PRINCIPAL ACCOUNTING POLICIES**

### **FOR THE YEAR ENDED 30th SEPTEMBER 2021**

---

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) (102), 'Accounting and Reporting by Charities' issued in January 2015, applicable UK Accounting Standards and the Charities Act 2011.

The principal accounting policies of the charity are set out below.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

#### **Tangible fixed assets and depreciation**

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

Leasehold land & building - 2% Straight Line Basis

Short Life Assets - over 3 years

#### **Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Intangible income**

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practical to quantify such income.

#### **Resources Expended**

Expenditure is stated inclusive of value added tax, and brought into account in the year in which it is due.

#### **Reserves**

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets.

#### **Risk**

The Board of Trustees do not believe the organisation is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.

The organisation has insurance to protect it in the case of a claim.

**NOTES TO THE ACCOUNTS**

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
<b>1 Donations and legacies</b>				
Access	-	-	-	1,150
Charities Trust - Barclaycard	-	-	-	1,000
Hollowells - A Time to Remember Concert	-	-	-	4,000
Cockerill Masonic Charity	-	-	-	2,500
Prov Grand Charity of N'shire & Huntingdonshire	2,000	-	2,000	-
Arnold Clark Community fund	1,000	-	1,000	-
Other	2,951	-	2,951	368
	<b>5,951</b>	<b>-</b>	<b>5,951</b>	<b>9,018</b>
<b>2 Charitable Activities</b>				
Grants:				
NBC	-	-	-	1,500
Grantscape	-	-	-	1,350
Building Licence Fee	31,895	-	31,895	25,506
Club and tuck shop	465	-	465	3,259
Generated funds from activities	2,094	-	2,094	1,760
Other	550	-	550	222
	<b>35,004</b>	<b>-</b>	<b>35,004</b>	<b>30,747</b>
<b>3 Charitable Activities</b>				
Cost of generating funds	-	-	-	-
Wages	6,404	-	6,404	6,404
Events, outings etc	-	-	-	2,678
Training	-	-	-	-
Utility charges	5,557	-	5,557	6,406
Cleaning and materials	9,145	-	9,145	7,112
Insurance	1,977	-	1,977	2,025
Repairs and renewals	4,218	-	4,218	7,013
Transport	2,060	-	2,060	4,264
Tuck shop and catering	128	-	128	1,266
Office running costs	1,221	-	1,221	2,482
Other	135	-	135	302
Depreciation	13,888	-	13,888	13,888
<b>Governance:</b>			-	
Trustee Expenses	14	-	14	108
Independent Examination	461	-	461	506
	<b>45,208</b>	<b>-</b>	<b>45,208</b>	<b>54,454</b>

Number of full time equivalent employees during the year 2021:0.5(2020:0.5)

During the year the trustees received £nil (2020:£nil) remuneration .

The total expenditure reimbursed to the trustees amounted to £13.50 (2020:£108.05)

There are no paid key management personnel

**NOTES TO THE ACCOUNTS**

<b>4 Fixed Assets</b>	<b>Leasehold land &amp; building</b>	<b>Motor Vehicles</b>	<b>Fixtures and Fittings</b>	<b>Total 2021</b>	<b>Total 2020</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 October 2019	654,412	9,573	3,100	667,085	667,085
Additions during the year	-	-	-	-	-
<b>At 30 September 2020</b>	<b>654,412</b>	<b>9,573</b>	<b>3,100</b>	<b>667,085</b>	<b>667,085</b>

<b>Depreciation</b>					
Balance at 1 October 2020	117,792	9,573	2,300	129,665	115,777
Charge in the year	13,088	-	800	13,888	13,888
<b>At 30 September 2021</b>	<b>130,880</b>	<b>9,573</b>	<b>3,100</b>	<b>143,553</b>	<b>129,665</b>

**Net book value**

At 30 September 2021	<b>523,532</b>	-	-	<b>523,532</b>	
At 30 September 2020					<u>537,420</u>

**5 Investments**

<b>Cost or Valuation</b>	<b>Cost</b>	<b>Market Value 30.09.21 £</b>	<b>Market Value 30.09.20 £</b>	
At 1 October 2020	600	158	325	
Net gain/(loss on revaluation)		121	(167)	
<b>At 30 September 2021</b>	<b>600</b>	<b>279</b>	<b>158</b>	<b>-</b>
Lloyds TSB			<u>279</u>	<u>158</u>

**6 Debtors**

	<b>Unrestricted 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Sundry Debtors	3,287	-	3,287	2,459
Pre-Paid Debtors	1,186	-	1,186	1,272
	<b>4,473</b>	<b>-</b>	<b>4,473</b>	<b>3,731</b>

**7 Creditors**

	<b>Unrestricted 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Trade Creditors	(670)	-	(670)	(921)
Accruals	(675)	-	(675)	(675)
	<b>(1,345)</b>	<b>-</b>	<b>(1,345)</b>	<b>(1,596)</b>

**NOTES TO THE ACCOUNTS**

---

**8 Unrestricted Reserves**

Of the unrestricted funds of the company, a certain proportion are designated funds which have been set aside by the Trustees for specific purposes

	Opening balance 01.10.20	Movement In the year	Transfers	Movement In Investment value	Closing Balance 30.09.21
<b>Designated Funds:</b>					
Fixed Asset	537,420	(13,888)	-	-	523,532
Investments	158	-	-	121	279
Designated funds: General Reserve	30,197	9,643			39,840
Designated fund: Friday Night Club	-	-			-
Designated fund: Building Fund	9,000				9,000
	<u>576,775</u>	<u>(4,245)</u>	<u>-</u>	<u>121</u>	<u>572,651</u>

The Trustees are working towards having three to six months running costs, should cashflow require it.

**9 Restricted Funds**

	Opening balance 01.10.20	Movement In	Movement Out	Transfers	Closing Balance 30.09.21
Parents and Tots	562	-	-	-	562
NAYC: Sports equipment	188	-	-	-	188
NBC	-	-	-	-	-
	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>

Parents and Tots - funds are to be used to support activities in this area of work

Sports equipment - will be used when required to renew or update sports equipment

NBC - Towards transport costs

**11 Ultimate Controlling Party**

The company is under the ultimate control of its directors, and whose names are shown at the front of the financial statements.