

**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**

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**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**

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

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**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**

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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**

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**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**

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**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 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
		497,622	-	497,622	510,692
<b>Current Assets</b>					
Debtors	6	4,806	-	4,806	3,725
Cash at Bank		387,529	750	388,279	44,820
		392,335	750	393,085	48,545
<b>Creditors</b>					
Amounts falling due within one year	7	(3,221)	-	(3,221)	(1,618)
		(3,221)	-	(3,221)	(1,618)
<b>Net Current Assets</b>		389,114	750	389,864	46,927
<b>NET ASSETS</b>		<b>886,736</b>	<b>750</b>	<b>887,486</b>	<b>557,619</b>
<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
		<b>886,736</b>	<b>750</b>	<b>887,486</b>	<b>557,619</b>

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**

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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**

**4 Fixed Assets**

	Leasehold land & building	Motor Vehicles	Fixtures and Fittings	Total 2023	Total 2022
Cost or Valuation	£	£	£	£	£
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>

**Depreciation**

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**

	Cost	Market Value 30.09.23 £	Market Value 30.09.22 £	
Cost or Valuation				
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>248</b>	<b>-</b>

Lloyds TSB		<u>266</u>	<u>248</u>
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**6 Debtors**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
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**

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
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
Designated 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.