

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

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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.

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.

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.

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.

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 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 27th January 2025

Signed on behalf the Board.


James Boughton Trustee

NORTHAMPTON MENCAP SOCIETY
Registered Charity Number 208974

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024


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



James Boughton Trustee

I report on the accounts of the Charity for the year ended 30th 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.



Lorraine Scullion MAAT
5th February 2025

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30th SEPTEMBER 2024

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

*All Income and expenditure derive from continuing activities**The Statement of financial activities includes all gains and losses recognised during the year*

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
ASSETS:					
Fixed Assets					
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>
Current Assets					
Debtors	6	7,975	-	7,975	4,806
Cash at Bank		<u>357,834</u>	<u>750</u>	<u>358,584</u>	<u>388,279</u>
		365,809	750	366,559	393,085
Creditors					
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>
Net Current Assets		<u>362,687</u>	<u>750</u>	<u>363,437</u>	<u>389,864</u>
NET ASSETS		<u>851,652</u>	<u>750</u>	<u>852,402</u>	<u>887,486</u>

FUNDS		Unrestricted	Restricted	Total	Total
		2024	2024	2024	2023
		£	£	£	£
Unrestricted Funds	8	851,652	-	851,652	886,736
Restricted Funds	9	-	750	750	750
		851,652	750	852,402	887,486


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 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
1 Donations and legacies				
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
	3,690	-	3,690	337,357
2 Charitable Activities				
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	-	-	-	-
	53,325	-	53,325	53,187
3 Charitable Activities				
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
Governance:				
Trustee Expenses	-	-	-	-
Independent Examination	500	-	500	439
	95,710	-	95,710	62,403

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

4 Fixed Assets

	Leasehold land & building	Motor Vehicles	Fixtures and Fittings	Total 2024	Total 2023
Cost or Valuation	£	£	£	£	£
Balance at 1 October 2023	654,412	9,573	3,100	667,085	667,085
Additions during the year	-	-	6,516	6,516	-
At 30 September 2024	654,412	9,573	9,616	673,601	667,085

Depreciation

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
At 30 September 2024	170,144	9,573	5,272	184,989	169,729

Net book value

At 30 September 2024	484,268	-	4,344	488,612	
At 30 September 2023					497,356

5 Investments

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

6 Debtors

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

7 Creditors

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

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
Designated Funds:					
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.