

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

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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 26th 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 26th January 2026



James Boughton

Trustee

I report on the accounts of the Charity for the year ended 30th 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
30th January 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30th SEPTEMBER 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024	Restricted 2024 £
Income and endowments from:						
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		-	-	-	-	-
Total Income and endowments		87,191	-	87,191	60,539	-
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable Activities	3	92,976	-	92,976	95,710	-
Other		-	-	-	-	-
Total Expenditure		92,976	-	92,976	95,710	-
Transfer between funds						
Net income/(deficit) after transfers		(5,785)	-	(5,785)	(35,171)	-
Other recognised gains/(losses) on						
Revaluation of investments		150	-	150	87	
Net movement in funds		(5,635)	-	(5,635)	(35,084)	-
Total funds brought forward		851,652	750	852,402	887,486	750
Total funds carried forward		846,017	750	846,767	852,402	750

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

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
	£	£	£	£
1 Donations and legacies				
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
	17,525	-	17,525	3,690
2 Charitable Activities				
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	-
	55,804	-	55,804	53,325
3 Charitable Activities				
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
Governance:				
Trustee Expenses	-	-	-	-
Independent Examination	500	-	500	500
	92,976	-	92,976	95,710

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

4 Fixed Assets

	Leasehold land & building	Motor Vehicles	Fixtures and Fittings	Total 2025	Total 2024
Cost or Valuation	£	£	£	£	£
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
At 30 September 2025	654,412	9,573	14,512	678,497	673,601

Depreciation

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
At 30 September 2024	183,232	9,573	9,076	201,881	184,989

Net book value

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

5 Investments

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

Lloyds TSB		503	353
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6 Debtors

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

7 Creditors

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

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
Designated Funds:					
Fixed Asset	488,612	(11,996)	-	-	476,616
Investments	353	-	-	150	503
Designated funds: General Reserve	18,207	6,211	-	-	24,418
Designated 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.