

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 September 2022**  
**for**  
**HAVERING LEARNING DISABILITY SOCIETY**

Jan Watkinson & Co.  
14 Broadway  
Rainham  
Essex  
RM13 9YW

# **HAVERING LEARNING DISABILITY SOCIETY**

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# **HAVERING LEARNING DISABILITY SOCIETY**

## **Report of the Trustees** **for the Year Ended 30 September 2022**

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The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Society is a charity established for the care, welfare, and in the interests and advancement of people with a learning disability.

#### **Significant activities**

The main activities undertaken for the public benefit include the provision of a meeting place for members to socialise, organisation and provision of outings, a swimming club, emotional support, a family holiday home, regular discos and christmas parties.

Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

#### **Volunteers**

The activities of the Society are only achievable with the help of volunteers who are vital to the club achieving its aims. A significant amount of time is given by volunteers in running the Monday Club, Friday Club, SE Lions Swimming Club, regular discos and keeping the Society's properties.

Throughout the year thirty-one volunteers gave their time to the clubs for at least two and half hours each session and the committee gives far more of their time in setting up and packing away equipment used for discos which is frequently up to six and a half hours per session on a monthly basis.

The trustees meet regularly giving at least six hours a year and those involved in the administration and finances of the Society give an additional six hours of their time on average a week in addition to this.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

During 2021/2022 we achieved the above objectives and aims by providing the following:

- . A club for members to meet and socialise on Monday evenings.
- . A club for members to meet and socialise on alternate Friday evening (reopened 4th March 2022 after COVID)
- . Regular Saturday discos.
- . Swimming club session on Saturdays (re-opened 11 June 2022 after COVID)
- . Outings which included a trip to the Queens Theatre for a pantomime, a coach trip to Southend on 12th June and a Swimming outing to Bressingham on 14th August. All trips subsidised from donations received into the society's funds.
- . Emotional support, particularly through the work carried out by our welfare officer.
- . Provision of a holiday bungalow for the enjoyment of members and their families.
- . Christmas party 2021 postponed due to COVID-19.
- . Weekly Zoom music sessions and WhatsApp calls with members.

### **FINANCIAL REVIEW**

#### **Financial position**

The Society has reserves of liquid funds invested in various interest bearing accounts enough to sustain the current activities for approximately 24 years based on year ended 30 september 2022 (excluding large one off bequests totalling £14,000). At the pre-pandemic levels, allowing for reparations on buildings, funds would last approximately 14 years. This excludes any future bequests that may be received which are unknown/uncertain at present.

#### **Principal funding sources**

Funds are principally raised from hiring out the properties owned by the Society.

Members are also asked to contribute towards the costs of outings and swimming, but pre COVID-19, costs were regularly exceeding the income received.

# **HAVERING LEARNING DISABILITY SOCIETY**

## **Report of the Trustees** **for the Year Ended 30 September 2022**

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### **FINANCIAL REVIEW**

#### **Reserves policy**

Specific bequests are separated into restricted funds. There were no unused restricted funds at the financial year end.

Total reserves at the end of the financial year amounted to £211,154 excluding the market value of freehold property (estimated to be in excess of £900,000). The amount of reserves that can only be realised by disposing of freehold property amounts to £23,727, leaving liquid reserves of £187,427.

### **FUTURE PLANS**

The trustees intend to continue with all the activities in 2022/2023 remotely and in person and for the foreseeable future. It is hoped to expand activities further subject to the financial and human resources available.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Recruitment and appointment of new trustees**

New trustees are recruited on a purely voluntary basis at each annual general meeting and during the year from society membership.

The experience of existing trustees, who also provide assistance on a voluntary basis, is passed onto new trustees as required.

#### **Organisational structure**

Trustees are elected at each Annual General Meeting for a period of one year. The Executive Committee includes the following officers:

President, Chairperson, Vice-Chairperson, Honorary Secretary, Honorary Treasurer and Honorary Welfare Officer.

The business of the Society is managed by the Executive Committee, which meets not less than six times a year. Decisions taken at each meeting are decided by a majority of votes.

During the COVID-19 pandemic, meetings were actioned remotely.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the Society is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Major risks have been reviewed and systems or procedures have been established to manage those risks.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

229483

#### **Principal address**

Victoria Hall  
91 Victoria Road  
Romford  
Essex  
RM1 2LT

## **HAVERING LEARNING DISABILITY SOCIETY**

### **Report of the Trustees** **for the Year Ended 30 September 2022**

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#### **Trustees**

Mrs B Williams (President) (deceased 11.11.22)  
Mrs S Killion (Chairperson)  
Mr B Clements (Honorary Treasurer)  
Mrs G Woods (Hn. Welfare Officer)  
Mr P O'Shea  
Mrs T O'Shea  
Mrs C Stone  
Mr G Golbourn  
Mr B Burridge (Vice Chairperson)  
Mrs S Burridge  
Mrs P Kirby (appointed 25.6.22)  
Mrs L Foreland (appointed 25.6.22)

#### **Independent Examiner**

Mrs. Janet A Watkinson  
Chartered Accountant  
Jan Watkinson & Co.  
14 Broadway  
Rainham  
Essex  
RM13 9YW

#### **Bankers**

HSBC

Approved by order of the board of trustees on ..... 25/2/2023 ..... and signed on its behalf by:



.....  
Mrs S Killion (Chairperson) - Trustee



**Independent Examiner's Report to the Trustees of  
Havering Learning Disability Society**

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**Independent examiner's report to the trustees of Havering Learning Disability Society**

I report to the charity trustees on my examination of the accounts of Havering Learning Disability Society (the Trust) for the year ended 30 September 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs. Janet A Watkinson  
Chartered Accountant  
Jan Watkinson & Co.  
14 Broadway  
Rainham  
Essex  
RM13 9YW

Date: ..... 25/2/2023 .....

## **HAVERING LEARNING DISABILITY SOCIETY**

### **Statement of Financial Activities** **for the Year Ended 30 September 2022**

	Notes	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	25,446	-	25,446	31,262
<b>Charitable activities</b>					
Holiday bungalow		3,260	-	3,260	4,000
Swimming		1,629	-	1,629	229
Outings		9,354	-	9,354	235
Gifts and parties		135	-	135	310
Other trading activities	3	57	-	57	367
Investment income	4	1,316	-	1,316	1,631
<b>Total</b>		<b>41,197</b>	<b>-</b>	<b>41,197</b>	<b>38,034</b>
<b>EXPENDITURE ON</b>					
Raising funds		9,210	-	9,210	5,408
<b>Charitable activities</b>					
Holiday bungalow		3,684	-	3,684	3,876
Swimming		1,985	-	1,985	-
Outings		18,557	-	18,557	1,893
Gifts and parties		408	-	408	-
Welfare assistance		104	-	104	49
Governance costs		702	-	702	540
<b>Total</b>		<b>34,650</b>	<b>-</b>	<b>34,650</b>	<b>11,766</b>
<b>NET INCOME</b>		<b>6,547</b>	<b>-</b>	<b>6,547</b>	<b>26,268</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		204,607	-	204,607	178,339
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>211,154</b>	<b>-</b>	<b>211,154</b>	<b>204,607</b>

### **CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

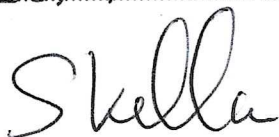
# HAVERING LEARNING DISABILITY SOCIETY

## Balance Sheet

30 September 2022

	Notes	30.9.22 £	30.9.21 £
<b>FIXED ASSETS</b>			
Tangible assets	7	23,786	23,806
<b>CURRENT ASSETS</b>			
Debtors	8	5,636	4,832
Cash at bank	9	182,961	176,779
		<u>188,597</u>	<u>181,611</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,229)	(810)
<b>NET CURRENT ASSETS</b>		<u>187,368</u>	<u>180,801</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>211,154</u>	<u>204,607</u>
<b>NET ASSETS</b>		<u>211,154</u>	<u>204,607</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>211,154</u>	<u>204,607</u>
<b>TOTAL FUNDS</b>		<u>211,154</u>	<u>204,607</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/2/2023 and were signed on its behalf by:



Mrs S Killion (Chairperson) - Trustee



Mr B Clements (Honorary Treasurer) - Trustee



**Notes to the Financial Statements**  
**for the Year Ended 30 September 2022**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures, fittings & equipment	- 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	30.9.22	30.9.21
	£	£
Donations	18,607	27,916
Hall hire	6,839	3,346
	<u>25,446</u>	<u>31,262</u>

# **HAVERING LEARNING DISABILITY SOCIETY**

## **Notes to the Financial Statements - continued** **for the Year Ended 30 September 2022**

### **3. OTHER TRADING ACTIVITIES**

	<b>30.9.22</b>	<b>30.9.21</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>57</b>	<b>367</b>

### **4. INVESTMENT INCOME**

	<b>30.9.22</b>	<b>30.9.21</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>1,316</b>	<b>1,631</b>

### **5. AUDITORS'/ INDEPENDENT EXAMINER'S REMUNERATION**

	<b>30.9.22</b>	<b>30.9.21</b>
	<b>£</b>	<b>£</b>
Fees payable to the charity's Independent Examiner for review and production of the charity's financial statements	<b>558</b>	<b>540</b>

### **6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

#### **Trustees' expenses**

Expenses were reimbursed to 1 trustee during the year to cover travel costs (fuel only) in running and maintaining the Charity's properties etc. Such expenses amounted to £150 (2021: £172).

### **7. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures, fittings &amp; equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 October 2021 and 30 September 2022	<b>23,727</b>	<b>12,785</b>	<b>36,512</b>
<b>DEPRECIATION</b>			
At 1 October 2021	-	<b>12,706</b>	<b>12,706</b>
Charge for year	-	<b>20</b>	<b>20</b>
At 30 September 2022	-	<b>12,726</b>	<b>12,726</b>
<b>NET BOOK VALUE</b>			
At 30 September 2022	<b>23,727</b>	<b>59</b>	<b>23,786</b>
At 30 September 2021	<b>23,727</b>	<b>79</b>	<b>23,806</b>

Included in cost or valuation of land and buildings is freehold land of £23,727 (2021 - £23,727) which is not depreciated.

Freehold property includes the hall at Victoria Road, Romford and bungalow at Greatstone.

## **HAVERING LEARNING DISABILITY SOCIETY**

### **Notes to the Financial Statements - continued** **for the Year Ended 30 September 2022**

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#### **7. TANGIBLE FIXED ASSETS - continued**

A valuation was professionally carried out in accordance with trustees instructions in 2010 for the hall and 2015 for the bungalow and the following values determined:

Hall at Victoria Road	<b>£470,000</b>
Bungalow at Greatstone	<b>£210,000</b>

In the trustees' opinion the current value of the hall would be in excess of £1 million and the bungalow in excess of £350,000.

Whilst rental income is received from both properties, the main hall is used for club meetings on a regular basis and the bungalow is available for subsidised let to members and their families only.

#### **8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.9.22</b>	<b>30.9.21</b>
	<b>£</b>	<b>£</b>
Friday club fund	<b>911</b>	-
Prepayments	<b>4,725</b>	4,832
	<b>5,636</b>	4,832

#### **9. CASH AT BANK**

	<b>30.9.22</b>	<b>30.9.21</b>
	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Bank current account	<b>17,947</b>	28,023
Bank deposit account	<b>7,280</b>	7,276
Virgin savings account	<b>33,443</b>	33,403
Cambridge and Counties	<b>92,223</b>	76,159
Charity bank	<b>32,068</b>	31,918
Total	<b>182,961</b>	176,779

**HAVERING LEARNING DISABILITY SOCIETY****Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2022****10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.9.22</b>	30.9.21
	<b>£</b>	£
Other creditors	<b>1,229</b>	810

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted fund £	<b>30.9.22</b> Total funds £	30.9.21 Total funds £
Fixed assets	<b>23,786</b>	-	<b>23,786</b>	23,806
Current assets	<b>188,597</b>	-	<b>188,597</b>	181,611
Current liabilities	<b>(1,229)</b>	-	<b>(1,229)</b>	(810)
	<b>211,154</b>	-	<b>211,154</b>	204,607

**12. MOVEMENT IN FUNDS**

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	<b>204,607</b>	<b>6,547</b>	<b>211,154</b>
<b>TOTAL FUNDS</b>	<b>204,607</b>	<b>6,547</b>	<b>211,154</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>41,197</b>	<b>(34,650)</b>	<b>6,547</b>
<b>TOTAL FUNDS</b>	<b>41,197</b>	<b>(34,650)</b>	<b>6,547</b>

**Comparatives for movement in funds**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	178,339	26,268	204,607
<b>TOTAL FUNDS</b>	178,339	26,268	204,607

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022****12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,034	(11,766)	26,268
<b>TOTAL FUNDS</b>	<u>38,034</u>	<u>(11,766)</u>	<u>26,268</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	178,339	32,815	211,154
<b>TOTAL FUNDS</b>	<u>178,339</u>	<u>32,815</u>	<u>211,154</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,231	(46,416)	32,815
<b>TOTAL FUNDS</b>	<u>79,231</u>	<u>(46,416)</u>	<u>32,815</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2022.



# **HAVERING LEARNING DISABILITY SOCIETY**

## **Detailed Statement of Financial Activities** **for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	18,607	27,916
Hall hire	6,839	3,346
	<u>25,446</u>	<u>31,262</u>
<b>Other trading activities</b>		
Fundraising events	57	367
<b>Investment income</b>		
Deposit account interest	1,316	1,631
<b>Charitable activities</b>		
Holiday rents received	3,260	4,000
Swimming club contributions	1,124	229
Outings	9,994	545
	<u>14,378</u>	<u>4,774</u>
<b>Total incoming resources</b>	<b>41,197</b>	<b>38,034</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	94	33
Insurance	2,476	2,133
Light and heat	2,191	830
Printing and stationery	238	266
Sundries	210	35
Repairs and maintenance	1,495	1,109
Cleaning	2,503	998
Fixtures and fittings	3	4
	<u>9,210</u>	<u>5,408</u>
<b>Charitable activities</b>		
Rates and water - h. bungalow	359	268
Insurance - holiday bungalow	811	837
Light and heat - hol. bungalow	484	786
Repairs and renewals - holiday bungalow	2,030	1,985
Welfare	104	49
Travelling and motor expenses (including coach hire)	12,308	605
Outings	6,386	281
Carried forward	<b>22,482</b>	<b>4,811</b>

This page does not form part of the statutory financial statements



## **HAVERING LEARNING DISABILITY SOCIETY**

### **Detailed Statement of Financial Activities** **for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
<b>Charitable activities</b>		
Brought forward	22,482	4,811
Gifts and parties	408	-
Swimming costs	980	-
General insurance	851	985
Fixtures and fittings	17	22
	<u>24,738</u>	<u>5,818</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy/Independent examiner's remuneration	558	540
Bank charges	144	-
	<u>702</u>	<u>540</u>
Total resources expended	<u>34,650</u>	<u>11,766</u>
<b>Net income</b>	<u><u>6,547</u></u>	<u><u>26,268</u></u>