

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
HAVERING LEARNING DISABILITY SOCIETY

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

HAVERING LEARNING DISABILITY SOCIETY

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for the Year Ended 30 September 2023

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HAVERING LEARNING DISABILITY SOCIETY

Report of the Trustees **for the Year Ended 30 September 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. 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 social clubs (Monday Club, Friday Club, S.E.Lions Swimming Club), regular discos and outings, Christmas parties, emotional support and a family holiday home.

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 in the society 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, keeping the society's accounts, the upkeep of the Society hall and the bookings and upkeep of the Society holiday bungalow, as well as hospital visits and other activities actioned by the Society Welfare Officer and last but not least, the production and distribution of the society newsletters twice a year.

Throughout the year thirty six volunteers gave their time to the clubs for at least two and half hours each session and those involved with the discos give additional time in setting up and packing away equipment and this could frequently be up to six 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 twenty plus hours of their time on average a week.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2022/2023 we achieved the 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 evenings
- . Regular Saturday discos
- . Swimming club session on Saturdays
- . Outings which included a trip to the Queens Theatre for the Pantomime, "Thank Abba for the Music" and "Big Girls Don't Cry", a trip to Clacton and swimming outing to the Queens Theatre for "Christmas Memories" and "When you're Smiling". All trips subsidised from donations received into the society funds during the year
- . 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 2022 for members, carers etc. (the first since COVID)
- . Weekly Zoom music sessions and WhatsApp calls with members.

FINANCIAL REVIEW

Financial position

At the end of the financial year, the Society had reserves of liquid funds invested in various interest bearing accounts enough to sustain the current activities for approximately 9 years based on year ended 30 september 2023 (excluding large one off bequests totalling £19,918). This excludes any future bequests that may be received which are unknown/uncertain at present.

HAVERING LEARNING DISABILITY SOCIETY

Report of the Trustees **for the Year Ended 30 September 2023**

FINANCIAL REVIEW

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, plus short stay holidays at the Greatstone bungalow.

Thanks to generous donations and legacies in the year, the Society managed to cover all expenditure out of income received.

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 £210,716 excluding the market value of freehold property (estimated to be in excess of £1,000,000). The amount of reserves that can only be realised by disposing of freehold property amounts to £23,727, leaving liquid reserves of £186,989.

FUTURE PLANS

The trustees intend to continue with all the activities in 2023/2024 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.

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 2023**

Trustees

Mrs B Williams (President) (deceased 11.11.22)
Mrs S Killion (Chairperson)
Mr B Clements (President)
Mrs G Woods (Hn. Welfare Officer)
Mr P O'Shea
Mrs T O'Shea
Mrs C Stone (resigned 24.2.24)
Mr G Golbourn (deceased 9.3.23)
Mr B Burridge (Vice Chairperson)
Mrs S Burridge
Mrs P Kirby
Mrs L Foreland
Mr S Johns (Treasurer) (appointed 24.3.23)
Mrs K Hamilton (appointed 25.2.23)

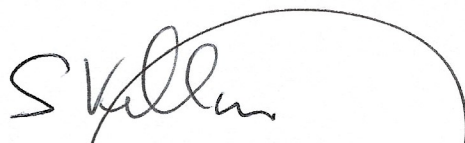
Independent Examiner

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

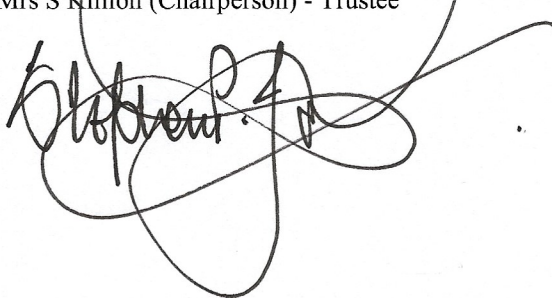
Bankers

Nat West

Approved by order of the board of trustees on 24 February 2024 and signed on its behalf by:



Mrs S Killion (Chairperson) - Trustee



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

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 2023.

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

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

24 February 2024

HAVERING LEARNING DISABILITY SOCIETY

Statement of Financial Activities **for the Year Ended 30 September 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	27,477	-	27,477	25,446
Charitable activities					
Holiday bungalow		2,370	-	2,370	3,260
Swimming		3,522	-	3,522	1,629
Outings		9,327	-	9,327	9,354
Gifts and parties		4,636	-	4,636	135
Other trading activities	3	-	-	-	57
Investment income	4	3,334	-	3,334	1,316
Total		50,666	-	50,666	41,197
EXPENDITURE ON					
Raising funds		8,588	-	8,588	9,210
Charitable activities					
Holiday bungalow		2,962	-	2,962	3,684
Swimming		3,380	-	3,380	1,985
Outings		27,766	-	27,766	18,557
Gifts and parties		7,530	-	7,530	408
Welfare assistance		133	-	133	104
Governance costs		745	-	745	702
Total		51,104	-	51,104	34,650
NET INCOME/(EXPENDITURE)		(438)	-	(438)	6,547
RECONCILIATION OF FUNDS					
Total funds brought forward		211,154	-	211,154	204,607
TOTAL FUNDS CARRIED FORWARD		210,716	-	210,716	211,154

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

HAVERING LEARNING DISABILITY SOCIETY

Balance Sheet

30 September 2023

	Notes	30.9.23 £	30.9.22 £
FIXED ASSETS			
Tangible assets	7	24,123	23,786
CURRENT ASSETS			
Debtors	8	6,571	5,636
Cash at bank	9	180,875	182,961
		187,446	188,597
CREDITORS			
Amounts falling due within one year	10	(853)	(1,229)
NET CURRENT ASSETS		186,593	187,368
TOTAL ASSETS LESS CURRENT LIABILITIES		210,716	211,154
NET ASSETS		210,716	211,154
FUNDS	12		
Unrestricted funds		210,716	211,154
TOTAL FUNDS		210,716	211,154

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2024 and were signed on its behalf by:



Mrs S Killion (Chairperson) - Trustee



Mr S Johns (Treasurer) - Trustee

HAVERING LEARNING DISABILITY SOCIETY

Notes to the Financial Statements **for the Year Ended 30 September 2023**

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

	30.9.23	30.9.22
	£	£
Donations	20,563	18,607
Subscriptions	60	-
Hall hire	6,854	6,839
	27,477	25,446

HAVERING LEARNING DISABILITY SOCIETY

Notes to the Financial Statements - continued **for the Year Ended 30 September 2023**

3. OTHER TRADING ACTIVITIES

	30.9.23	30.9.22
	£	£
Fundraising events	-	57
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Deposit account interest	3,334	1,316
	<u> </u>	<u> </u>

5. AUDITORS'/ INDEPENDENT EXAMINER'S REMUNERATION

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

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

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 £105 (2022: £150).

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings & equipment £	Totals £
COST			
At 1 October 2022	23,727	12,785	36,512
Additions	-	468	468
	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	23,727	13,253	36,980
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 October 2022	-	12,726	12,726
Charge for year	-	131	131
	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	-	12,857	12,857
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 30 September 2023	23,727	396	24,123
	<u> </u>	<u> </u>	<u> </u>
At 30 September 2022	23,727	59	23,786
	<u> </u>	<u> </u>	<u> </u>

Included in cost or valuation of land and buildings is freehold land of £23,727 (2022 - £23,727) which is not depreciated.

HAVERING LEARNING DISABILITY SOCIETY

Notes to the Financial Statements - continued for the Year Ended 30 September 2023

7. TANGIBLE FIXED ASSETS - continued

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

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	£470,000
Bungalow at Greatstone	£210,000

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

	30.9.23	30.9.22
	£	£
Friday club fund	1,567	911
Swimming club fund	183	-
Prepayments	4,821	4,725
	<u>6,571</u>	<u>5,636</u>

9. CASH AT BANK

	30.9.23	30.9.22
	Total funds	Total funds
	£	£
Bank current account	44,504	17,947
Bank deposit account	25,169	7,280
Virgin savings account	-	33,443
Cambridge and Counties	78,725	92,223
Charity bank	32,477	32,068
	<u>180,875</u>	<u>182,961</u>

HAVERING LEARNING DISABILITY SOCIETY

Notes to the Financial Statements - continued **for the Year Ended 30 September 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Other creditors	853	1,229

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	30.9.23 Total funds	30.9.22 Total funds
	£	£	£	£
Fixed assets	24,123	-	24,123	23,786
Current assets	187,446	-	187,446	188,597
Current liabilities	(853)	-	(853)	(1,229)
	210,716	-	210,716	211,154

12. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	211,154	(438)	210,716
TOTAL FUNDS	211,154	(438)	210,716

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,666	(51,104)	(438)
TOTAL FUNDS	50,666	(51,104)	(438)

Comparatives for movement in funds

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

HAVERING LEARNING DISABILITY SOCIETY

Notes to the Financial Statements - continued **for the Year Ended 30 September 2023**

12. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	204,607	6,109	210,716
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>204,607</u>	<u>6,109</u>	<u>210,716</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 £
Unrestricted funds			
General fund	91,863	(85,754)	6,109
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,863</u>	<u>(85,754)</u>	<u>6,109</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.