

REGISTERED CHARITY NUMBER 233331

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
30th September 2024**

for

Lowestoft and District Mencap Society incorporating Unity Youth Centre

**SGH Services
4 Bodiam Way
Carlton Colville
Lowestoft
NR33 8DN**

Lowestoft and District Mencap Society

Report of the Trustees for the year ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30th September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice 2015 (SORP2015) Accounting and reporting by charities issued in January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 233331

Principal Address

The Unity Centre
Unit 1
6 Milton Road East
Lowestoft
NR32 1NT

Trustees

Jacqueline Guyton	Chair
Giselle Czajka	Treasurer
David Ben Hollingsworth	
Nathan Jon Anthony McWade	
Janet Elizabeth Craig	
Toni Jackson	
Alan Roll	

Independent Examiner

Mrs S Hyde ACMA
SGH Services
4, Bodiam Way,
Carlton Colville,
Lowestoft.
NR33 8DN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

The Charity is governed by a model constitution for branches of MENCAP. The model constitution was adopted by the branch on 16th November 2007.

This was revised on 30th September 2019.

Independent Examiner's Report to the Trustees of Lowestoft and District Mencap Society

Independent examiner's report to the trustees of Lowestoft and District Mencap Society

I report to the charity trustees on my examination of the accounts of the Lowestoft and District Mencap Society (the Trust) for the year ended 30th September 2024

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') as amended up to 30th September 2023,

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 Report) 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Sheila Hyde ACMA
SGH Services
4 Bodiam Way
Carlton Colville
Lowestoft
Suffolk
NR33 8DN

7/30/2025

Lowestoft and District Mencap Society

Statement of Financial Activities for the Year Ended 30th September 2024

	Unrestricted Funds	Restricted Funds	9/30/2024	Total Funds 30-09-23
INCOME AND ENDOWMENTS FROM				
Donations				
Trading activities Mencap	15,331		15,263	18,645
Trading Activities Fort Shop	28,869		28,869	23,201
Grants	2,500	21,003	23,503	67,282
Other Income	974		974	566
TOTAL	47,674	21,003	68,609	109,694
EXPENDITURE ON				
Charitable Activities	75,870	36,527	112,397	81,291
NET INCOME/EXPENDITURE	-28,196	-15,524	-43,788	28,403
RECONCILIATION OF FUNDS				
FUNDS BROUGHT FORWARD	47,497	29,231	76,728	48,325
FUNDS INTRODUCED UNITY YOUTH PROJECT	0	0	0	0
TOTAL FUNDS CARRIED FORWARD	19,301	13,707	33,008	76,728

Lowestoft and District Mencap Society

Balance Sheet at 30th September 2024

Notes	Unrestricted Funds	Restricted Funds	Total Funds 30-09-24	Total Funds 30-09-23
FIXED ASSETS				
Tangible Assets	1	1	2	2
CURRENT ASSETS				
Cash at Bank	19,300	13,706	33,006	76,726
CREDITORS				
Amounts falling due within one year	0	0	0	0
NET CURRENT ASSETS	19,301	13,707	33,008	76,728
TOTAL ASSETS LESS CURRENT LIABILITIES	0	0	0	0
NET ASSETS	19,301	13,707	33,008	76,728
FUNDS				
Unrestricted			19,301	47,497
Restricted			13,707	29,321
TOTAL FUNDS			33,008	76,728

The financial statements were approved by the Board of Trustees on 31/07/25 and were signed on its behalf by:-

Ms G Czajka - Treasurer

Lowestoft and District Mencap Society

Notes to the Financial Statements for the year ended 30th September 2023/4

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Fixtures and fittings	25% on cost
Computer Equipment	25% on cost
Motor vehicles	25% on cost

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. Restricted Funds 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 OTHER TRADING ACTIVITIES

	9/30/2024	9/30/2023
Food and drink takings	13,864	14,649
Gaming takings	3,213	3,794
Bric -a-Brac Takings	7,589	6,600
Centre events	2,689	3,776
Other	10,743	80,875
Total	68,609	109,694

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2023

3 TRUSTEES REMUNERATION AND BENEFITS

A total of £10503 was paid to 2 trustees for managing activities during the year to 30th September 2023.

A total of £10912 was paid to 2 volunteers for managing activities during the year to 30th September 2023

4 STAFF COSTS

	9/30/2024	9/30/2023
	£	£
Wages and salaries	37508	8257

The average monthly number of employees during the year was as follows :

Staff	3	3
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No employee received emoluments in excess of £60,000.

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
INCOME & ENDOWMENTS FROM			
Donations and legacies			
Trading Activities Mencap	15,331		15,263
Trading Activity Fort Shop	28,869		28,869
Grants	2500	21,003	23,503
Other income	974		974
Total	47,674	21,003	68,609
EXPENDITURE ON			
Charitable activities	75,870	36,527	112,397
NET INCOME /(EXPENDITURE)	-28,196	-15,524	-43,788
RECONCILIATION OF FUNDS			
Total funds brought forward	47,497	29,231	76,728
TOTAL FUNDS CARRIED FORWARD	19,301	13,707	33,008

Lowestoft and District Mencap Society

Notes to the Financial Statements - continued for the year ended 30th September 2024

6 TANGIBLE FIXED ASSETS

	Furniture and Fittings	Computers	Vehicles	Total
COST	28011	9491		37502
At 1st October 2023				
Disposal				
At 30th September 2024	28,011	9,491		37,502
DEPRECIATION				
At 1st October 2023	28,010	9,490		37,500
Charge for year				
Disposal				
At 30th September 2024	28,010	9,490		37,500
NET BOOK VALUE				
At 30th September 2024	1	1		2
At 30th September 2023	1	1		2

7 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	9/30/2023 £	9/30/2022 £
Other Creditors	0	0

8 MOVEMENT IN FUNDS

	At 01-10-23	Net movement in funds	At 30-09-24
Unrestricted funds			
General funds	40,957	-28,656	12,301
Closure reserve	7,000		7,000
	47,497	-28,656	19,301
Restricted funds	29,231	-15,524	13,707
TOTAL FUNDS	75728	-42720	33008

9 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2024