

# STROUD AND DISTRICT MENCAP SOCIETY

England & Wales · Charity number 233555

## Details

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Other names	STROUD AND DISTRICT SOCIETY FOR MENTALLY HANDICAPPED, STROUD MENCAP
Status	Registered
Legal form	Other
Registered	1964-04-13
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address 24 Gloucester Street  
Wotton-Under-Edge  
GL12 7DN

Phone 07539481398

Email [jennylfstone24@gmail.com](mailto:jennylfstone24@gmail.com)

## Activities

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**Objects:** TO RELIEVE, ADVANCE THE EDUCATION OF AND ADVANCE RELIGION AMONG THE MENTALLY HANDICAPPED.

**Activities:** Providing support to people of all ages, with a learning disability, promoting facilities for education and housing, and improving their conditions of life. The Society has provided accommodation for thirty residents with various degrees of learning disability.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** People With Disabilities

## Geography

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- **Area of benefit:** STROUD AND DISTRICT
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£146,052	£166,314	-	-
2024-09-30	£148,686	£166,430	-	-
2023-09-30	£133,898	£151,925	-	-
2022-09-30	£120,524	£124,388	-	-
2021-09-30	£125,491	£93,111	-	-

## Trustees

Name	Role	Appointed
<b>Jenny Laura Fletcher-Stone</b>	Chair	2017-03-07
BERYL ANN NEALE		
CHRISTINE GORDON		2025-03-25
Fulvio Naselli		2016-07-01
MRS ROSEMARY GADD		
Mark Andrew Bone		2016-03-26
Richard Antony Stone		2014-03-01
Simon Lloyd		2024-01-15

**STROUD AND DISTRICT MENCAP SOCIETY**

England & Wales - Charity number 233555

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# Accounts

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Charity No: 233555

**Stroud and District Mencap Society**

**30 September 2025**





## Stroud and District Mencap Society

Collaborating with People with a Learning Disability, their families, and carers

Charity No: 233555

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### Annual General Meeting (AGM)

Date 25<sup>th</sup> March 2026

### CHAIR'S REPORT

1<sup>st</sup> October 2024 - 30<sup>th</sup> September 2025

1. **Administrative information:** Stroud and District Mencap is also known as Stroud Mencap.  
The Society is registered under the Charity Commissions under the registration number 233555.  
**The Trustees are** Jenny Stone (Chair), Beryl Neal (treasurer), Richard Stone (Secretary), Rosemary Gadd, Mark Bone, Fulvio Naselli, Simon Lloyd, Christine Gordon.

**The Bankers to the Trustees** are Lloyds Bank plc, Rowcroft, Stroud, Glos.

2. **Structure, Governance and Management:**

The Society is a voluntary organisation affiliated with Mencap UK.

A new constitution was adopted on 25<sup>th</sup> February 2004.

In accordance with the Constitution, at each AGM, one third of the Officers/Executive committee retire, then election/reappointment takes place for a 3- year period in office.

The Official Custodian for charities (the Official Custodian) is the landlord of the following premises on behalf of the Society: -

Barn Lodge, Stone Haven, The Gables and Administration and Training Office in Lovedays Mead, Folly Lane, Stroud GL5 1SB

Cotswold Grange and Cotswold Court, Brown's Lane, Stonehouse GL10 2JZ

Huddlestone and Sadlers, 16 & 17 Brimley, Leonard Stanley, Stonehouse, GL10 3LZ

Stroud and District Mencap receive rent for the homes including the Gables and Cotswold Court which became Supported Living services on 5th September 2020. By mutual agreement there is an informal 99-year lease mutual agreement with Stroud and District Homes Foundation Ltd. “with permitted use as a residential or non- residential institution of care, treatment and education of mentally handicapped people”. It is under this Informal Lease Agreement that Stroud and District Homes Foundation provides a day-to-day care and support in residential and tenancies for up to 40 people with a learning disability (the lease requires that the Homes maintain all properties to a good standard, covering all repairs and always providing adequate insurance cover). Advice is being sought to ensure that the homes are guaranteed to remain as homes and for their intended purpose for the lifetime and the current service users and beyond.

In 2013 the homes were valued for insurance purposes: Barn Lodge site £1,030,000; Cotswold Grange site £1,440,000, Brimley site £536,000. Total valuation: £3,306,000.

## **Objectives.**

The objectives of the Society as set out in the Constitution are:

- a) The relief of people with Learning Disability, in particular by the provision of help and support for them and for their families, dependents, and carers, and to prevent learning disabilities for the public benefit and to advance education and religion amongst persons with a learning disability; and
- b) To provide and assist in the provision of facilities for people who have a need thereof reason of learning disability, with the object of improving their condition of life.

## **Home Developments: -**

- Sabrina has been doing an excellent job in her role of Acting Registered Manager (formalised by CQC in Oct 25), things are much more positive now and the homes are a rewarding, happy environment for those who live and those who work there
- **Gardens-** The ‘Down to Earth’, community growing scheme continue to develop the homes gardens and they are all looking wonderful, with neat gardens and productive raised beds. Numerous service users are involved in the gardening project, they get outside in all weathers and are proud and enthusiastic about their work.
- **Wellbeing coordinator** – Lauren Hunt has joined as our activity coordinator and has already made a huge impact on the well-being of the residents, ensuring they are involved in activities such as party planning and artworks. Lauren has made a great addition to the team. Lauren will be the key person

organising activities such as the garden fetes which will take a lot of pressure off Kate Creed.

- **Sadlers and Huddlestone-** Sadlers required some roof repairs
- **Barn Lodge/Stonehaven/The Gables** – The wet room in Barn Lodge was refurbished as well as the upstairs bathroom and funds allocated for the Laundry which was completed after the year end. Stone Haven wet room was also refurbished Architect designs and Planning permission were sought for the proposed conservatory for Barn Lodge  
Stroud Mencap financially supported 'Jonno' in buying a bike shed
- **Cotswold Grange/Cotswold Court-** Cotswold court had a new kitchen that also involved blocking an unnecessary door way and creating cupboard space. They also had a new immersion heater and some of the doors were replaced. Cotswold Grange bath was replaced.
- Stroud Homes website - <https://www.stroudhomes.co.uk/> continues to be updated, showing our lovely homes and the activities, we offer, plus job opportunities for people to join our team.
- The Lodge, on the Hoburne holiday park site was purchased with SDHFL legacy funds, which were left by families for the purpose of enhancing the lives of service users. There remain concerns that the Lodge is not being used to its full potential, Kate has produced a leaflet (see attached) which we hope will promote the use of the Lodge.
- Energy management Policy- George has produced a draft policy, see attached
- Stroud Homes have increased the rent levels. Kate outlined the existing rent costs and it is interesting to see how the rent is decided, based on last year or projections for maintenance pay this year:-  
Rent is currently set at £170 per week at all sites except Sadlers which is £190 due to the specialist nature of the building and resulting additional costs.

## Legal issues

- None

**Buildings Sub-group-** Beryl, Simon & Jenny have been attending these meetings. This involves meeting with a smaller group from Stroud Homes- Kate, David, Chaz, Ian & George to discuss funding for maintenance and developments in the homes.

The bungalow next door to Sadlers had come up for sale, we briefly looked into purchasing it, looking at the pro's and cons however it was snapped up by another buyer.

**Investment-** We have invested £100.000 with Hawksmoor Investment management group and Beryl will feedback on the latest developments and we have been asked whether we want to increase our investment, this will be discussed in our meeting.



**Fundraising:** Unfortunately we did not manage to organise a fete or raffle this year but there are plans for the forthcoming year.

The last Garden Fete at Cotswold Grange was on 14<sup>th</sup> September 2024. It was well attended, the atmosphere was great and fun was had by all. The funds from this were used for a Christmas party attended by service users, staff, families and Trustees and was a lovely opportunity to have the whole organisation together

### **The Future**

- Stroud and District Mencap have two subgroups, one concentrating on Fundraising and the other Buildings and their ongoing maintenance. Beryl, Jenny and Simon are working on the buildings subgroup and Richard, Rosemary, Foyle, Mark and Jenny are on the fundraising group.
- There are plans to look into the feasibility of the upper floor of Cotswold Grange being developed to create bedroom and a bathroom, allowing the existing bedrooms to be enlarged with ensembles.
- The Barn Lodge conservatory will be addressed in 2026.
- There are plans to develop the back entrance to the Gables to make it more accessible and a pleasant place to be outside for the residents, we have received costs for this project and this will need discussing in our meeting.

Thanks to Beryl Neale for managing the finances so well and making sure everything is paid on time.

Thanks to Kate Creed for supporting with the finances and her additional support in relation to the development of the homes, continuing to look at ways we can improve the homes to make them wonderful places to live.

Thanks to Richard Stone for carrying out his secretarial duties.

Thanks to all our trustees on Stroud and District Mencap for their support over the past year

A handwritten signature in black ink, appearing to read 'Jenny Fletcher-Stone', written in a cursive style.

Jenny Fletcher- Stone  
Chair of Stroud Mencap

11th March 2026

Stroud and District Mencap Society  
Independent Examiner Report  
For the Year ended September 2025

**Independent Examiner's Report to the Trustees of Stroud Mencap Society**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30<sup>th</sup> September 2025 which are set out on pages 6 to 11

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records

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.

Signed:

*K. Creed*

Kathryn Creed

**Current Occupation:** Finance Manager of a charitable organisation

**Qualification:** AAT qualified

**Address:** 42 Hillclose Estate  
Lightpill  
Stroud  
Glos  
GL5 3PG

**Dated:** 2<sup>nd</sup> January 2026

**Stroud and District Mencap Society**  
Statement of Financial Activities  
For the year ended 30 September 2025

	Note	General Fund	Property Account (designated)	Homes Maintenance (designated)	Total £	Year ended 30-Sep-24 £
<b>Incoming Resources</b>						
<b>from generated funds</b>						
Voluntary Income	3	210			210	370
Activities generating funds		10			10	2,111
Property rental / loan repayments			60,000	79,921	139,921	139,543
Hire of Hall					0	0
Interest received		3,246			3,246	2,915
Dividend on investment		2,613			2,613	3,514
Interest on investment		52			52	234
<b>Incoming Resources from charitable activities</b>						
	4				0	0
<b>Total Incoming Resources</b>		<b>6,130</b>	<b>60,000</b>	<b>79,921</b>	<b>146,052</b>	<b>148,686</b>
<b>Resources Expended</b>						
Cost of generating funds		792			792	533
Charitable activities	5	1,786		68,724	94,180	94,180
Investment Charges	7a	1,082			1,082	1,263
Legal & Consultancy					0	194
Governance costs					0	0
Depreciation			70,260		70,260	70,260
<b>Total Resources Expended</b>		<b>3,660</b>	<b>70,260</b>	<b>68,724</b>	<b>166,314</b>	<b>166,430</b>
<b>Net increase in resources in the year</b>		<b>2,470</b>	<b>-10,260</b>	<b>11,197</b>	<b>3,407</b>	<b>-17,745</b>
Gain on disposal of property						
gain on investment	7a	8,629			8,629	7,761
		11,099	-10,260	11,197	12,037	-9,984
<b>Balance at 30 September 2024</b>		<b>24,991</b>	<b>2,228,057</b>	<b>200,299</b>	<b>2,453,347</b>	<b>2,463,331</b>
<b>Balance at 30 September 2025</b>		<b>36,090</b>	<b>2,217,797</b>	<b>211,496</b>	<b>2,465,384</b>	<b>2,453,347</b>

The Society has no recognised gains or losses other than those shown in the above Statement of Financial Activities

**Stroud and District Mencap Society**

**Balance Sheet**

**30 September 2025**

30 September 2025

30 September 2024

	Notes	£	£
Fixed Assets	7	2,430,071	2,500,330
Investments	7a	116,594	106,382
Current assets			
Cash at Bank	8	184,778	172,693
Prepayments	8a	0	0
		-----	-----
		2,731,443	2,779,406
Current Liabilities			
Rent received in advance			
Creditors	11	0	0
		-----	-----
		2,731,443	2,779,406
Deferred Liabilities			
Longer term loans	9	266,059	326,059
		-----	-----
		2,465,384	2,453,347
		=====	=====
General funds		36,090	24,991
Designated Funds			
Property account	2	2,217,797	2,228,057
Homes Maintenance Reserve		211,496	200,299
		-----	-----
		2,465,384	2,453,347
		=====	=====

Approved by the Committee and signed  
on its behalf



Dated. 30th March 2026

0

0

**1. Accounting Policies**

**Basis of preparation of Accounts**

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)). Stroud and District Mencap Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes

The charity has applied Update Bulletin 2 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

**Tangible fixed assets and depreciation**

Land and Buildings are stated on the basis of a valuation dated 3 May 2007 with subsequent additions at cost.

The valuation was on the basis of open market value in accordance with the practice statements of the Royal Institute of Chartered Surveyors

Depreciation 2024/25 is provided at 2% straight line on the value of the buildings

**Investments**

Listed investment and unit trusts are valued at mid-market prices.

Unrealised and realised investment gains and losses are shown net in the statement of financial activities

**Other income**

Donations, grants and other income is recognised on receipt.

**Value Added Tax**

Value added tax is not recoverable by the Society and is included in the Accounts with the costs to which it is related

**Management and administrative expenditure**

Expenditure on the management and administration of the Society includes all expenditure not directly related to the charitable activities or to fundraising activities.

**2. Designated Funds**

The Society has created, as a designated fund, a fund called 'The Properties Account' of an amount equivalent to the book value of the freehold properties owned by the Society. Depreciation arising on these properties is charged to this account

The Committee have decided that all monies received as rent on the residential homes provided for disabled people will be held to meet the cost of repairs, maintenance and improvement to those homes.

From Dec 15 the Society is repaying the interest free loan from SDHF (for 16 Brimley - Huddleston) at £5000 per month. This is being paid from the rent received. The property account will be increased annually by the amount of the loan repaid. This loan is fully repaid

From July 17 the Society was due to repay the interest from SDHF (for 17 Brimley - Sadlers) at a minimum of £5000 per month. Repayments began in 2021. £350,756 paid to 30th Sept 25

**Stroud and District Mencap Society**  
Notes to the Accounts (continued)  
For the year ended 30 September 2025

**3 Voluntary Income**

	2024/2025	2023/2024
	£	£
Membership Subscriptions		
General	220	370
	-----	-----
	220.00	370.00
	=====	=====

**4 Charitable Trading Activities**

**5 Expenditure on Charitable activities**

	2024/2025	2023/2024
	£	£
Contribution to the maintenance of Stroud Mencap Homes	68724	90599
Charitable donations	1,786	1,184
Mencap - operating expenses	792	1,770
	-----	-----
	71,302	93,554
	=====	=====

**6 Staff costs**

The Society has no employees.

Other activities are undertaken by volunteers who receive no remuneration and are reimbursed only for expenses incurred on behalf of the Society

**7 Tangible Fixed Assets**

Freehold Land and Buildings	30-Sep-25	30-Sep-24
	£	£
Cost or valuation at 30 September 2024	3,568,041	3,568,041
	-----	-----
Cost or valuation at 30 September 2025	3,568,041	3,568,041
Depreciation		
At 1 October 2024	1,067,711	997,451
disposal		
Charge for the year	70,260	70,260
	-----	-----
	1,137,971	1,067,711
Net book value at 30 Sept 2025	2,430,070	2,500,330
	=====	=====

All the Society's tangible assets are used for charitable purposes.  
Four of the buildings owned by the Society are let to Stroud & District Mencap Homes Foundation Ltd, 'the company', and used by them as residential homes for people with learning disabilities.

**Stroud and District Mencap Society**  
Notes to the Accounts (continued)  
For the year ended 30 September 2025

<b>7a. Investment</b>	30-Sep-25	30-Sep-24
b/f	106,382.34	96,137
Interest & dividends	2664.58	3747.6
Charges	-1082.48	-1263.49
gain / loss on investment	8629.32	7761.09
	-----	-----
Current value	116,593.76	106,382.20
	=====	=====

**8 Bank Balances**

	30-Sep-25	30-Sep-24
	£	£
Interest bearing deposits	52,985	36,580
Hut 2 interest A/c	124,743	122,018
Other accounts	7,051	14,095
	-----	-----
	184,778	172,693
	-----	-----

**8a. Debtors / Prepayments**

Down to Earth duplicate payment	0
	-----
	0

**9 Loans**

The loan from Gloucestershire County Council of £50,000 is secured on the property at Barn Lodge. No interest is payable and there is no requirement for the repayment of the loan except in the event of the sale of the property. In the event of sale the Council may be entitled claim payment of 50% of the excess of the proceeds over the sum of £100,000 plus approved improvements if this exceeds £50,000.

Grant from SDHF for purchase of 16 Brimley Huddlestone £316744 to be paid of at £5000 per month commencing Dec 15  
long term loan fully paid by Y/E 2021

Grant from SDHF for purchase of 17 Brimley Sadlers. £229,469 + £337,345 Extension/refurbishments to 30/09/21 to be paid at a minimum of £5000 per month commencing July 17  
(loan to run consecutively to Huddlestone)  
£350756 paid since drawn down date (includes Huddlestone portion of driveway)

**10 Transactions with Trustees and connected persons**

No payments were made to trustees, committee members or persons connected with them, other than in reimbursement of expenses specifically incurred on behalf of the Society.

**11 Creditors**

None	0.00
	-----
	0.00

**Movement in Funds**

12 Unrestricted Funds	At	Incoming Resources	Outgoing Resources	Revaluation gains & Losses	At
	1 October 2024				30 september 2025
General fund	24991	6130	3660	8629	36090
Designated funds (Property)	2228057	60000	70260		2217797
Designated funds (Maintenance)	200299	79921	68724		211496
	<u>2453347</u>	<u>146051</u>	<u>142644</u>	<u>8629</u>	<u>2465383</u>
	At	Incoming Resources	Outgoing Resources	Revaluation gains & Losses	At
	1 October 2023				30 september 2024
General fund	12838	9143	4751	7761	24991
Designated funds (Property)	2208317	90000	70260		2228057
Designated funds (Maintenance)	242176	49543	91420		200299
	<u>2463331</u>	<u>148686</u>	<u>166431</u>	<u>7761</u>	<u>2453347</u>

**13 Analysis of Net assets between funds**

**Fund balances at 30 September 2025 represented by:**

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets		2,430,071		2430071
Fixed asset investments	116,594			116594
Cash at bank and in hand	131793	52985		184778
Other net assets				0
Long Term Loans		-266059		-266059
	<u>248,387</u>	<u>2,216,997</u>		<u>2465385</u>

**Fund balances at 30 September 2024 represented by:**

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets		2,500,330		2500330
Fixed asset investments	106,382			106382
Cash at bank and in hand	136113	36580		172693
Other net assets				0
Long Term Loans		-326059		-326059
	<u>242495</u>	<u>2210851</u>	<u>0</u>	<u>2453347</u>



**STROUD AND DISTRICT MENCAP SOCIETY**

England & Wales - Charity number 233555

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# Accounts

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Charity No: 233555

**Stroud and District Mencap Society**

**30 September 2024**





## Stroud and District Mencap Society

Collaborating with People with a Learning Disability, their families, and carers

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1<sup>st</sup> October 2023 - 30<sup>th</sup> September 2024

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lease requires that the Homes maintain all properties to a good standard, covering all repairs and always providing adequate insurance cover). Advice is being sought to ensure that the homes are guaranteed to remain as homes and for their intended purpose for the lifetime and the current service users and beyond.

In 2013 the homes were valued for insurance purposes: Barn Lodge site £1,030,000; Cotswold Grange site £1,440,000, Brimley site £536,000. Total valuation: £3,306,000. Huddleston & Sadlers were then added at actual cost / refurbishment value.

## Objectives.

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- a) The relief of people with Learning Disability, in particular by the provision of help and support for them and for their families, dependents, and carers, and to prevent learning disabilities for the public benefit and to advance education and religion amongst persons with a learning disability; and
- b) To provide and assist in the provision of facilities for people who have a need thereof reason of learning disability, with the object of improving their condition of life.

## Home Developments: -

- **Gardens-** The 'Down to Earth', community growing scheme <https://www.downtoearthstroud.co.uk/> continue to develop the homes gardens and they are all looking beautiful. We have a new gardener who has been working well working with residents. PS contributed £1000 with the remaining £500 from Stroud Mencap towards a new greenhouse , based at Barn Lodge site and the 'Potting Shed' is now established and well used by the residents. The raised beds are looking fabulous and the residents benefit from the fresh vegetables they have grown. Down to Earth also work at the other homes and the gardens are looking well maintained and beautiful. The funding for Down To Earth has been extended, it is not a full-time post and due to the fact that the residents are encouraged to be fully involved, work takes a little longer but the benefits are great for all the homes and Stroud & District Mencap are continuing to fund this excellent project.
- **Wellbeing coordinator** – Stroud Mencap were going to jointly fund this position with Stroud Homes but unfortunately the successful applicant felt the role did not work with her family commitments and left after a month. At the moment, due to funding limitations, there are no plans to replace her but it is hoped that funding can be found to reinstate this post in the future
- **Saddlers and Huddleston-** A wet room has been put into an en-suite to better suit the service users needs.
- **Barn Lodge/Stonehaven/The Gables** – a new tenant has now moved into Stonehaven and is a wonderful addition to the little gang. He has quickly settled in and gets on well with all the residents.

Architect Plans have been drawn up to build on the conservatory at Barn Lodge, this involves extending the existing conservatory (which is not used) into the garden. It is an exciting project which is hoped to be implemented in the future but is lower in the list of priorities. A planning application has been submitted.

There is a plan to create a space for the residents at the side of the Gables as at the moment there is a small garden which is not very accessible. This is being looked at as a future development

- **Cotswold garden/Grange-** We held a summer fete in in September 2024 to show off the gardens and the news spaces. This was very well attended by staff and residents ; the weather was perfect with a great atmosphere. The money raised has gone to fund the Staff and residents Christmas party. WE learned a few lessons that we will take forward for the next Fete hopefully in September 2025, especially around parking and the organisation (Kate had put a great deal of time and work not the fete both running up to it and on the day and we need others to take on some of the work).

We welcomed a new tenant to Cotswold Grange; it is great to see him so settled and happy there.

Plans are in place to re-vamp the kitchen and laundry at Cotswold Grange

- Stroud Homes website - <https://www.stroudhomes.co.uk/> and Facebook page continues to be updated by Angel, showing our lovely homes and the activities, we offer, plus job opportunities for people to join our team.

## Legal issues

- All properties are now registered including deeds of easement and are now assigned to the 'official custodian' as this ensures that deeds do not have to be changed every time the Trustees board changes.

**Buildings Sub-group-** Beryl, Simon & Jenny have been attending these meetings. This involves meeting with a smaller group from Stroud Homes- Kate, David, Chas, Ian & George to discuss maintenance and developments in the homes and agree funding.

George has put together an Energy Efficiency Report to ensure we are more cost effective and eco-friendly with any future developments. This report is available on request and is extremely thorough.

**Investment-** We have invested £100.000 with Hawksmoor Investment management group whicg has now started to show an unrealised gain.

**Fundraising:** A raffle, stalls and a BBQ raised monies for the Residents and staff Christmas party. There have been few other opportunities to raise money over this year. Friends of SDHF have raised money to help fund other activities such as the Down to Earth project.

## The Future

- Stroud and District Mencap now have two subgroups, one concentrating on Fundraising and the other Buildings and their ongoing maintenance. Beryl, Jenny and Simon are working on the buildings subgroup and Richard, Rosemary, Foyle, Mark and Jenny are on the fundraising group.
- There are plans to improve the Cotswold Grange car park. The upper floor of Cotswold Grange offers an ideal opportunity to be developed which will enable the current rooms to be larger and ensuites incorporate. This is a future goal.
- The Barn Lodge conservatory will be progressed in 2025.
- There are plans to develop the back area of the Gables to make it more accessible and a pleasant place to be outside for the residents.

Thanks to Beryl Neale for managing the finances so well and making sure everything is paid on time.

Thanks to Kate Creed for supporting with the finances and her additional support in relation to the development of the homes, constantly looking at ways we can improve the homes to make them wonderful places to live.

Thanks to Richard Stone for carrying out his secretarial duties.

Thanks to all our trustees on Stroud and District Mencap for their support over the past year

Jenny Fletcher- Stone  
Chair of Stroud Mencap  
24<sup>th</sup> March 2025

Stroud and District Mencap Society  
Independent Examiner Report  
For the Year ended September 2024

**Independent Examiner's Report to the Trustees of Stroud Mencap Society**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30<sup>th</sup> September 2024 which are set out on pages 6 to 11

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records

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.

Signed:

*K. Creed*

Kathryn Creed

**Current Occupation:** Finance Manager of a charitable organisation

**Qualification:** AAT qualified

**Address:** 42 Hillclose Estate

Lightpill

Stroud

Glos

GL5 3PG

**Dated:** 14<sup>th</sup> November 2024

**Stroud and District Mencap Society**  
Statement of Financial Activities  
For the year ended 30 September 2024

	Note	General Fund	Property Account (designated)	Homes Maintenance (designated)	Total £	Year ended 30-Sep-23 £
<b>Incoming Resources</b>						
<b>from generated funds</b>						
Voluntary Income	3	370			370	180
Activities generating funds		2,111			2,111	2,342
Property rental / loan repayments			90,000	49,543	139,543	129,182
Hire of Hall					0	0
Interest received		2,915			2,915	618
Dividend on investment		3,514			3,514	1,576
Interest on investment		234			234	0
<b>Incoming Resources from charitable activities</b>						
	4				0	0
<b>Total Incoming Resources</b>		<b>9,143</b>	<b>90,000</b>	<b>49,543</b>	<b>148,686</b>	<b>133,898</b>
<b>Resources Expended</b>						
Cost of generating funds		533			533	1,300
Charitable activities	5	2,954		91,225	94,180	77,144
Investment Charges		1,263			1,263	1,921
Legal & Consultancy				194	194	1,301
Governance costs					0	0
Depreciation			70,260		70,260	70,260
<b>Total Resources Expended</b>		<b>4,751</b>	<b>70,260</b>	<b>91,420</b>	<b>166,430</b>	<b>151,926</b>
<b>Net increase in resources in the year</b>		<b>4,392</b>	<b>19,740</b>	<b>-41,877</b>	<b>-17,745</b>	<b>-18,028</b>
Gain on disposal of property						
gain on investment		7,761			7,761	-3,518
		12,153	19,740	-41,877	-9,984	-21,546
Balance at 30 September 2023		12,838	2,208,317	242,176	2,463,331	2,484,877
<b>Balance at 30 September 2024</b>		<b>24,991</b>	<b>2,228,057</b>	<b>200,299</b>	<b>2,453,347</b>	<b>2,463,331</b>

The Society has no recognised gains or losses other than those shown in the above Statement of Financial Activities

**Stroud and District Mencap Society**  
**Balance Sheet**  
**30 September 2024**

		30 September 2024	30 September 2023	30 September 2022
	Notes	£	£	£
Fixed Assets	7	2,500,330	2,570,590	2,640,850
Investments	7a	106,382	96,137	
Current assets				
Cash at Bank	8	172,693	212,036	349,631
Prepayments	8a	0	626	455
		<u>2,779,406</u>	<u>2,879,390</u>	<u>2,990,936</u>
Current Liabilities				
Rent received in advance				
Creditors	11	0	0	0
		<u>2,779,406</u>	<u>2,879,390</u>	<u>2,990,936</u>
Deferred Liabilities				
Longer term loans	9	326,059	416,059	506,059
		<u>2,453,347</u>	<u>2,463,331</u>	<u>2,484,877</u>
General funds		24,991	12,838	17,015
Designated Funds				
Property account	2	2,228,057	2,208,317	2,188,577
Homes Maintenance Reserve		200,299	242,176	279,285
		<u>2,453,347</u>	<u>2,463,331</u>	<u>2,484,877</u>

Approved by the Committee and signed  
on its behalf



Dated 07.04.25.

**1. Accounting Policies**

**Basis of preparation of Accounts**

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)). Stroud and District Mencap Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes

The charity has applied Update Bulletin 2 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

**Tangible fixed assets and depreciation**

Land and Buildings are stated on the basis of a valuation dated 3 May 2007 with subsequent additions at cost.

The valuation was on the basis of open market value in accordance with the practice statements of the Royal Institute of Chartered Surveyors

Depreciation 2023/24 is provided at 2% straight line on the value of the buildings

**Investments**

Listed investment and unit trusts are valued at mid-market prices.

Unrealised and realised investment gains and losses are shown net in the statement of financial activities

**Other income**

Donations, grants and other income is recognised on receipt.

**Value Added Tax**

Value added tax is not recoverable by the Society and is included in the Accounts with the costs to which it is related

**Management and administrative expenditure**

Expenditure on the management and administration of the Society includes all expenditure not directly related to the charitable activities or to fundraising activities.

**2. Designated Funds**

The Society has created, as a designated fund, a fund called 'The Properties Account' of an amount equivalent to the book value of the freehold properties owned by the Society. Depreciation arising on these properties is charged to this account

The Committee have decided that all monies received as rent on the residential homes provided for disabled people will be held to meet the cost of repairs, maintenance and improvement to those homes.

From Dec 15 the Society is repaying the interest free loan from SDHF (for 16 Brimley - Huddlestone) at £5000 per month. This is being paid from the rent received. The property account will be increased annually by the amount of the loan repaid. This loan is fully repaid

From July 17 the Society was due to repay the interest from SDHF (for 17 Brimley - Sadlers) at a minimum of £5000 per month. Repayments began in 2021. £290,756 paid to 30th Sept 24

**Stroud and District Mencap Society**  
Notes to the Accounts (continued)  
For the year ended 30 September 2024

**3 Voluntary Income**

	2023/2024	2022/2023
	£	£
Membership Subscriptions		10.00
General	370	170
	-----	-----
	370.00	180.00
	=====	=====

**4 Charitable Trading Activities**

**5 Expenditure on Charitable activities**

	2023/2024	2022/2023
	£	£
Contribution to the maintenance of Stroud Mencap Homes	90599	74989
Charitable donations	1,184	1,440
Mencap - operating expenses	1,770	715
	-----	-----
	93,554	77,144
	=====	=====

**6 Staff costs**

The Society has no employees.

Other activities are undertaken by volunteers who receive no remuneration and are reimbursed only for expenses incurred on behalf of the Society

**7 Tangible Fixed Assets**

Freehold Land and Buildings	30-Sep-24	30-Sep-23
	£	£
Cost or valuation at 30 September 2023	3,568,041	3,568,041
	-----	-----
Cost or valuation at 30 September 2024	3,568,041	3,568,041
Depreciation At 1 October 2023	997,451	927,191
disposal		
Charge for the year	70,260	70,260
	-----	-----
	1,067,711	997,451
Net book value at 30 Sept 2024	2,500,330	2,570,590
	=====	=====

All the Society's tangible assets are used for charitable purposes.

Four of the buildings owned by the Society are let to Stroud & District Mencap Homes Foundation Ltd, 'the company', and used by them as residential homes for people with learning disabilities.

**Stroud and District Mencap Society**

Notes to the Accounts (continued)

For the year ended 30 September 2024

<b>7a. Investment</b>	<b>30-Sep-24</b>	<b>30-Sep-23</b>
b/f	96,137	100,000
Interest & dividends	3747.6	1576.22
Charges	-1263.49	-1920.86
gain / loss on investment	7761.09	-3518.19
	-----	-----
Current value	106,382	96,137
	=====	=====

**8 Bank Balances**

	<b>30-Sep-24</b>	<b>30-Sep-23</b>
	<b>£</b>	<b>£</b>
Interest bearing deposits	36,580	75,691
Hut 2 interest A/c	122,018	
Other accounts	14,095	136,346
	-----	-----
	172,693	212,037
	-----	-----

**8a. Debtors / Prepayments**

Down to Earth duplicate payment	0
	-----
	0

**9 Loans**

The loan from Gloucestershire County Council of £50,000 is secured on the property at Barn Lodge. No interest is payable and there is no requirement for the repayment of the loan except in the event of the sale of the property. In the event of sale the Council may be entitled claim payment of 50% of the excess of the proceeds over the sum of £100,000 plus approved improvements if this exceeds £50,000.

Grant from SDHF for purchase of 16 Brimley Huddlestone £316744 to be paid of at £5000 per month commencing Dec 15  
long term loan fully paid by Y/E 2021

Grant from SDHF for purchase of 17 Brimley Sadlers. £229,469 + £337,345 Extension/refurbishments to 30/09/21 to be paid at a minimum of £5000 per month commencing July 17  
(loan to run consecutively to Huddlestone)  
£290756 paid since drawn down date (includes Huddlestone portion of driveway)

**10 Transactions with Trustees and connected persons**

No payments were made to trustees, committee members or persons connected with them, other than in reimbursement of expenses specifically incurred on behalf of the Society.

**11 Creditors**

None	0.00
	-----
	0.00

**Stroud and District Mencap Society**  
Notes to the Accounts (continued)  
For the year ended 30 September 2024

**Movement in Funds**

**12 Unrestricted Funds**

	At 1 October 2023	Incoming Resources	Outgoing Resources	Revaluation gains & Losses	At 30 september 2024
General fund	12838	9143	4751	7761	24991
Designated funds (Property)	2208317	90000	70260		2228057
Designated funds (Maintenance)	242176	49543	91420		200299
	<u>2463331</u>	<u>148686</u>	<u>166431</u>	<u>7761</u>	<u>2453347</u>

	At 1 October 2022	Incoming Resources	Outgoing Resources	Revaluation gains & Losses	At 30 september 2023
General fund	17015	4716	5375	-3518	12838
Designated funds (Property)	2188577	90000	70260		2208317
Designated funds (Maintenance)	279285	39182	76291		242176
	<u>2484877</u>	<u>133898</u>	<u>151926</u>	<u>-3518</u>	<u>2463331</u>

**13 Analysis of Net assets between funds**

Fund balances at 30 September 2024 represented by:

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets		2,500,330		2500330
Fixed asset investments	106,382			106382
Cash at bank and in hand	136113	36580		172693
Other net assets				0
Long Term Loans			-326059	-326059
	<u>242,495</u>	<u>2,210,851</u>		<u>2453347</u>

Fund balances at 30 September 2023 represented by:

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets		2,570,590		2570590
Fixed asset investments	96,137			96137
Cash at bank and in hand	136346	75691		212037
Other net assets	626			626
Long Term Loans			-416059	-416059
	<u>233109</u>	<u>2230222</u>	<u>0</u>	<u>2463331</u>



**STROUD AND DISTRICT MENCAP SOCIETY**

England & Wales - Charity number 233555

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# Accounts

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Charity No: 233555

**Stroud and District Mencap Society**

**30 September 2023**



## Stroud and District Mencap Society

Collaborating with People with a Learning Disability, their families, and carers

Charity No: 233555

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### CHAIR'S REPORT

1<sup>st</sup> October 2022 - 30<sup>th</sup> September 2023

1. **Administrative information:** Stroud and District Mencap is also known as Stroud Mencap.

The Society is registered under the Charity Commissions under the registration number 233555.

**The Trustees are** Jenny Stone (Chair), Beryl Neal (treasurer), Richard Stone (Secretary), Rosemary Gadd, Mark Bone, Fulvio Naselli, Simon Lloyd

**The Bankers to the Trustees** are Lloyds Bank plc, Rowcroft, Stroud, Glos.

**Financial Advisors** are Digby Associates, 57 Queens Square, Bristol

2. **Structure, Governance and Management:**

The Society is a voluntary organisation affiliated with Mencap UK.

A new constitution was adopted on 25<sup>th</sup> February 2004.

In accordance with the Constitution, at each AGM, one third of the Officers/Executive committee retire, then election/reappointment takes place for a 3- year period in office.

The Official Custodian for charities (the Official Custodian) is the landlord of the following premises on behalf of the Society: -

Barn Lodge, Stone Haven, The Gables and Administration and Training Office in Lovedays Mead, Folly Lane, Stroud GL5 1SB

Cotswold Grange and Cotswold Court, Brown's Lane, Stonehouse GL10 2JZ

Huddlestone and Sadlers, 16 & 17 Brimley, Leonard Stanley, Stonehouse, GL10 3LZ

Stroud and District Mencap receive rent for the homes including the Gables and Cotswold Court which became Supported Living services on 5<sup>th</sup>

September 2020. By mutual agreement there is an informal 99-year lease mutual agreement with Stroud and District Homes Foundation Ltd. Co. “with permitted use as a residential or non- residential institution of care, treatment and education of mentally handicapped people”. It is under this Informal Lease Agreement that Stroud and District Homes Foundation provides a day-to-day care and support in residential and tenancies for up to 39 people with a learning disability (the lease requires that the Homes maintain all properties to a good standard, covering all repairs and always providing adequate insurance cover). Advice is being sought to ensure that the homes are guaranteed to remain as homes and for their intended purpose for the lifetime and the current service users and beyond.

The homes are valued for insurance purposes: Barn Lodge site £1,555,000, Cotswold Grange site £1,440,000, Brimley site £810,000. Total valuation: £3,805,000.

## **Objectives.**

The objectives of the Society as set out in the Constitution are:

- a) The relief of people with Learning Disability, in particular by the provision of help and support for them and for their families, dependents, and carers, and to prevent learning disabilities for the public benefit and to advance education and religion amongst persons with a learning disability; and
- b) To provide and assist in the provision of facilities for people who have a need thereof reason of learning disability, with the object of improving their condition of life.

## **Home Developments: -**

- **Gardens-** The ‘Down to Earth’, community growing scheme <https://www.downtoearthstroud.co.uk/> continue to develop the homes gardens and they are all looking beautiful. The gardener Simon is working with residents, developing the vegetable raised beds and keeping the gardens neat and tidy. This has been wonderful for the residents who are getting out of the houses and keeping active and they really seem to enjoy their efforts. Plans are in place for 2024 to put in a shelter so that residents can work outside when it is raining.
- **Saddlers and Huddlestone-** The Open Day/ Summer Fete was planned for June but due to poor weather it was delayed until the beginning of September. It was a great success, being well attended by residents and staff from all the homes as well as relatives and friends. There was a variety of stalls and the atmosphere was wonderful. The event made £1200 after costs, which is planned to pay towards a Christmas party for residents and staff

- **Barn Lodge/Stonehaven/The Gables** –Stonehaven’s new kitchen has now been installed; this has greatly improved the space for the residents. K’s wetroom has been refurbished
- **Cotswold garden/Grange-** The gardens are now finished and look fabulous; it is planned to hold a summer fete in summer 2024 to show off the gardens and the news spaces.
- Stroud Homes have updated their website - <https://www.stroudhomes.co.uk/> the website looks wonderful with lots of information about our great services and team and includes a page about Stroud Mencap.
- The Lodge, on the Hoburne holiday park site was purchased with legacy funds, which were left by families for the purpose of enhancing the lives of service users. The service users have already benefited from having wonderful holidays on this great site. There are plans to widen doors in the Lodge to make it more accessible to wheel chair users.

### Legal issues

- The Deed of Easement for 17 Brimley is now complete as is the registration of Huddlestone and Sadlers. Everything is now signed off; we have copies of all the homes deeds and the originals are being returned to Gloucester CC.

**Fundraising:** A hamper was donated to Stroud Homes from the Hoburne Holidays and this was put up for the Christmas raffle £220 was raised. We have obtained a small lottery licence to be able to hold raffles and other forms of fundraising.

### The Future

- Stroud and District Mencap now have two subgroups, one concentrating on Fundraising and the other Buildings and their ongoing maintenance. Beryl, Jenny and Simon are working on the buildings subgroup and Richard, Rosemary, Foyle, Mark and Jenny are on the fundraising group.
- There are plans to improve the Cotswold Grange car park. The upper floor of Cotswold Grange could be developed to create two rooms and additional bathroom. This will enable existing rooms to be enlarged and allow the possibility for more en-suites, benefitting service users.
- The Barn Lodge conservatory will be addressed in 2024.
- There are plans to develop the back entrance to the Gables to make it more accessible and a pleasant place to be outside for the residents.

Thanks to Beryl Neale for managing the finances so well and making sure everything is paid on time.

Thanks to Kate Creed for supporting with the finances and her additional support in relation to the development of the homes, constantly looking at ways we can improve the homes to make them wonderful places to live.



Stroud and District Mencap Society  
Trustee Report  
For the Year ended September 2023

Thanks to Richard Stone for carrying out his secretarial duties.

Thanks to all our trustees on Stroud and District Mencap for their support over the past year

A handwritten signature in black ink, appearing to read 'Jenny Fletcher-Stone', written in a cursive style.

Jenny Fletcher- Stone  
Chair of Stroud Mencap  
24<sup>th</sup> March 2024

16.05.24

Stroud and District Mencap Society  
Independent Examiner Report  
For the Year ended September 2023

**Independent Examiner's Report to the Trustees of Stroud Mencap Society**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30<sup>th</sup> September 2023 which are set out on pages 6 to 11

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records

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.

Signed:

*K. Creed*

Kathryn Creed

**Current Occupation:** Finance Manager of a charitable organisation  
**Qualification:** AAT qualified  
**Address:** 42 Hillclose Estate  
Lightpill  
Stroud  
Glos  
GL5 3PG

**Dated:** 25<sup>th</sup> January 2024

**Stroud and District Mencap Society**  
Statement of Financial Activities  
For the year ended 30 September 2023

	Note	General Fund	Property Account (designated)	Homes Maintenance (designated)	Total £	Year ended 30-Sep-22 £
<b>Incoming Resources</b>						
<b>from generated funds</b>						
Voluntary Income	3	180			180	1,118
Activities generating funds		2,342			2,342	0
Property rental / loan repayments			90,000	39,182	129,182	119,385
Hire of Hall					0	0
Interest received		618			618	21
Dividend on investment		1,576			1,576	
<b>Incoming Resources from charitable activities</b>	4				0	0
<b>Total Incoming Resources</b>		4,716	90,000	39,182	133,898	120,524
<b>Resources Expended</b>						
Cost of generating funds		1,300			1,300	0
Charitable activities	5	2,154		74,989	77,144	49,983
Investment Charges		1,921			1,921	49,983
Legal & Consultancy				1,301	1,301	4,145
Governance costs					0	0
Depreciation			70,260		70,260	70,260
<b>Total Resources Expended</b>		5,375	70,260	76,291	151,925	174,371
<b>Net increase in resources in the year</b>		-659	19,740	-37,109	-18,027	-3,863
Gain on disposal of property						
Loss on investment		-3,518			-3,518	
		-4,177	19,740	-37,109	-21,546	-3,863
Balance at 30 September 2022		17,015	2,188,577	279,285	2,484,877	2,488,741
<b>Balance at 30 September 2023</b>		12,838	2,208,317	242,176	2,463,331	2,484,878

The Society has no recognised gains or losses other than those shown in the above Statement of Financial Activities

**Stroud and District Mencap Society**

**Balance Sheet**

**30 September 2023**

30 September 2023

30 September 2022

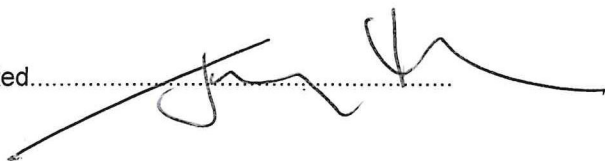
	Notes	£	£
Fixed Assets	7	2,570,590	2,640,850
Investments	7a	96,137	
Current assets			
Cash at Bank	8	212,036	349,631
Prepayments	8a	626	455
		-----	-----
		2,879,390	2,990,936
Current Liabilities			
Rent received in advance			
Creditors	11	0	0
		-----	-----
		2,879,390	2,990,936
Deferred Liabilities			
Longer term loans	9	416,059	506,059
		-----	-----
		2,463,331	2,484,877
		=====	=====
General funds		12,838	17,015
Designated Funds			
Property account	2	2,208,317	2,188,577
Homes Maintenance Reserve		242,176	279,285
		-----	-----
		2,463,331	2,484,877
		=====	=====

Approved by the Committee and signed  
on its behalf

0

0

Dated.....



16.05.24

**1. Accounting Policies**

**Basis of preparation of Accounts**

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)). Stroud and District Mencap Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes

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The valuation was on the basis of open market value in accordance with the practice statements of the Royal Institute of Chartered Surveyors

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Donations, grants and other income is recognised on receipt.

**Value Added Tax**

Value added tax is not recoverable by the Society and is included in the Accounts with the costs to which it is related

**Management and administrative expenditure**

Expenditure on the management and administration of the Society includes all expenditure not directly related to the charitable activities or to fundraising activities.

**2. Designated Funds**

The Society has created, as a designated fund, a fund called 'The Properties Account' of an amount equivalent to the book value of the freehold properties owned by the Society. Depreciation arising on these properties is charged to this account

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**Stroud and District Mencap Society**  
Notes to the Accounts (continued)  
For the year ended 30 September 2023

**3 Voluntary Income**

	2022/2023	2021/2022
	£	£
Membership Subscriptions	10	0.00
General	170	1118
	-----	-----
	180.00	1,118.00
	=====	=====

**4 Charitable Trading Activities**

**5 Expenditure on Charitable activities**

	2022/2023	2021/2022
	£	£
Contribution to the maintenance of Stroud Mencap Homes	74989	49738
Charitable donations	1,440	
Mencap - operating expenses	715	4,390
	-----	-----
	77,144	54,128
	=====	=====

**6 Staff costs**

The Society has no employees.

Other activities are undertaken by volunteers who receive no remuneration and are reimbursed only for expenses incurred on behalf of the Society

**7 Tangible Fixed Assets**

Freehold Land and Buildings

	30-Sep-23	30-Sep-22
	£	£
Cost or valuation at 30 September 2022	3,568,041	3,568,041
	-----	-----
Cost or valuation at 30 September 2023	3,568,041	3,568,041
Depreciation At 1 October 2022 disposal	927,191	856,931
Charge for the year	70,260	70,260
	-----	-----
	997,451	927,191
Net book value at 30 Sept 2023	2,570,590	2,640,850
	=====	=====

All the Society's tangible assets are used for charitable purposes.

Four of the buildings owned by the Society are let to Stroud & District Mencap Homes Foundation Ltd, 'the company', and used by them as residential homes for people with learning disabilities.

**Stroud and District Mencap Society**  
Notes to the Accounts (continued)  
For the year ended 30 September 2023

**7a. Investment**

Invested 27/10/2023	100,000
Interest	1576.22
Charges	-1920.86
loss on investment	-3518.19
	-----
Current value	96,137
	=====

**8 Bank Balances**

	30-Sep-23	30-Sep-22
	£	£
Interest bearing deposits	75,691	113,924
Other accounts	136,346	235,707
	-----	-----
	212,036	349,631
	-----	-----

**8a. Debtors / Prepayments**

Down to Earth duplicate payment	626
	-----
	626

**9 Loans**

The loan from Gloucestershire County Council of £50,000 is secured on the property at Barn Lodge. No interest is payable and there is no requirement for the repayment of the loan except in the event of the sale of the property. In the event of sale the Council may be entitled claim payment of 50% of the excess of the proceeds over the sum of £100,000 plus approved improvements if this exceeds £50,000.

Grant from SDHF for purchase of 16 Brimley Huddlestone £316744 to be paid of at £5000 per month commencing Dec 15  
long term loan fully paid by Y/E 2021

Grant from SDHF for purchase of 17 Brimley Sadlers. £229,469 + £337,345 Extension/refurbishments to 30/09/21 to be paid at a minimum of £5000 per month commencing July 17  
(loop to run consecutively to Huddlestone)  
£200756 paid since drawn down date (includes Huddlestone portion of driveway)

**10 Transactions with Trustees and connected persons**

No payments were made to trustees, committee members or persons connected with them, other than in reimbursement of expenses specifically incurred on behalf of the Society.

**11 Creditors**

None	0.00
	-----
	0.00

**Movement in Funds**

12 Unrestricted Funds	At	Revaluation			At
	1 October 2022	Incoming Resources	Outgoing Resources	gains & Losses	30 september 2023
General fund	17015	4716	5375	-3518	12838
Designated funds (Property)	2188577	90000	70260		2208317
Designated funds (Maintenance)	279285	39182	76291		242176
	<u>2484877</u>	<u>133898</u>	<u>151926</u>	<u>-3518</u>	<u>2463331</u>

	At	Revaluation			At
	1 October 2021	Incoming Resources	Outgoing Resources	gains & Losses	30 september 2022
General fund	16121	1139	245		17015
Designated funds (Property)	2181337	77500	70260		2188577
Designated funds (Maintenance)	291283	41885	53883		279285
	<u>2488741</u>				<u>2484877</u>

**13 Analysis of Net assets between funds**

Fund balances at 30 September 2023 represented by:

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets		2,570,590		2570590
Fixed asset investments	96,137			96137
Cash at bank and in hand	136346	75691		212037
Other net assets	626			626
Long Term Loans			-416059	-416059
	<u>233,109</u>	<u>2,230,222</u>		<u>2463331</u>

Fund balances at 30 September 2022 represented by:

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets		2640850		2640850
Fixed asset investments				0
Cash at bank and in hand	113924	235707		349631
Other net assets	455			455
Long Term Loans			-506059	-506059
	<u>114379</u>	<u>2370498</u>	<u>0</u>	<u>2484877</u>

**STROUD AND DISTRICT MENCAP SOCIETY**

England & Wales - Charity number 233555

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# Accounts

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Charity No: 233555

**Stroud and District Mencap Society**

**30 September 2022**



## Stroud and District Mencap Society

Collaborating with People with a Learning Disability, their families, and carers

Charity No: 233555

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### Annual General Meeting (AGM)

Date 30<sup>th</sup> March 2023

### CHAIR'S REPORT

1<sup>st</sup> October 2021 - 30<sup>th</sup> September 2022

1. **Administrative information:** Stroud and District Mencap is also known as Stroud Mencap. The Society is registered under the Charity Commissions under the registration number 233555.

**The Trustees are** Jenny Fletcher -tone (Chair), Beryl Neale (treasurer), Richard Stone (Secretary), Rosemary Gadd, Mark Bone, Fulvio Naselli

**The Bankers to the Trustees** are Lloyds Bank plc, Rowcroft, Stroud, Glos.

2. **Structure, Governance and Management:**

The Society is a voluntary organisation affiliated with Mencap UK.

A new constitution was adopted on 25<sup>th</sup> February 2004.

In accordance with the Constitution, at each AGM, one third of the Officers/Executive committee retire, then election/reappointment takes place for a 3 year period in office.

The following premises are registered with the Official Custodian for charities on behalf of the Landlord Stroud & District Mencap: -

Barn Lodge, Stone Haven, The Gables and Administration and Training Office in Lovedays Mead, Folly Lane, Stroud GL5 1SB

Cotswold Grange and Cotswold Court, Brown's Lane, Stonehouse GL10 2JZ

Huddlestone and Sadlers, 16 & 17 Brimley, Leonard Stanley, Stonehouse, GL10 3LZ

Stroud and District Mencap receive rent for the homes. By mutual agreement there is an informal 99-year lease & property management arrangement with

Stroud and District Homes Foundation Ltd. Co. “with permitted use as a residential or non- residential institution of care, treatment and education of mentally handicapped people”. It is under this Informal Lease Agreement that Stroud and District Homes Foundation provides a day-to-day care and support in residential and tenancies for 31 people with a learning disability (the lease requires that the Homes maintain all properties to a good standard, covering all repairs and always providing adequate insurance cover).

The homes are valued for insurance purposes: Barn Lodge site £1,555,000, Cotswold Grange site £1,440,000, Brimley site £810,000. Total valuation: £3,805,000.

### **Objectives.**

The objectives of the Society as set out in the Constitution are:

- a) The relief of people with Learning Disability, in particular by the provision of help and support for them and for their families, dependents, and carers, and to prevent learning disabilities for the public benefit and to advance education and religion amongst persons with a learning disability; and
- b) To provide and assist in the provision of facilities for people who have a need thereof reason of learning disability, with the object of improving their condition of life.

The group have continued to have difficulty in meeting face to face due to the COVID 19 pandemic and many of the decisions about ongoing legal issues and developments in the homes have been made remotely or involving a smaller group than usual. However, we have tried to keep the Trustees in touch and informed of developments as much as possible.

### **Home Developments: -**

- **Gardens-** we have recruited the company ‘Down to Earth’, a community growing scheme <https://www.downtoearthstroud.co.uk/> to work on gardening projects in our homes and help maintain the gardens. Down to Earth have employed gardeners and also have access to volunteers who are vetted and have DBS’s.
- **Sadlers and Huddlestone-** The gardens are looking beautiful with wheelchair accessible paths, a sensory room being installed, a sensory walk and raised flower beds for the wheelchair users. Service users who have previously been resistant to the idea of leaving their home are now happily using the garden. We are planning to have an Open Day in June 2023 to show off our new gardens and raise funds.

- **Barn Lodge / Stonehaven / The Gables** – A lovely patio area has been created in the front of the Gables enabling the service users to sit outside in safe and pleasant surroundings. Barn Lodge has a new kitchen and Stone haven is in the process of having a kitchen installed.
- **Cotswold Court / Grange-** Lots of work is being done to improve the gardens and grounds. Cotswold Court needed a new floor in the wet room.

**Investment Opportunity-** Following meetings with Hawksmoor Investment Management , the Trustees decided to invest £100,000 in the hope that we can better maximise our savings which have gained very little interest in recent years.

There have been no fundraising activities this year due to Covid 19, however there have been some donations.

Thanks to Beryl Neale for managing the finances so well and making sure everything is paid on time.

Thanks to Kate Creed for supporting with the finances and her additional support in relation to the development of the homes, constantly looking at ways we can improve the homes to make them wonderful places to live.

I would also like to thank Tony Baldwin for all his help and wonderful knowledge and expertise of this last year. Tony has decided to retire from his role at Stroud Homes and we wish him all the best for the future.

Thanks to Richard Stone for carrying out his secretarial duties.

Thanks to all our trustees on Stroud and District Mencap for their support over the past year

### 3. **The Future**

We continue to seek new members and to improve governance by having delegated groups responsible for fundraising and property management / development.

Thank you everyone for your ongoing support to Stroud Mencap.

A handwritten signature in black ink, appearing to read 'Jenny Fletcher-Stone'.

Jenny Fletcher- Stone  
Chair of Stroud Mencap  
27<sup>th</sup> March 2023

**Independent examiner's report to the Trustees of Stroud & District Mencap Society**

I report on the accounts of the Society for the year ended 30 September 2022

**Respective responsibilities of trustee and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that as the income is less than £250,000 an independent examination by an individual considered to have the ability and practical experience to carry out a competent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions given by the commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 in the accounts and seeking explanations from you as Trustees concerning 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 next statement.

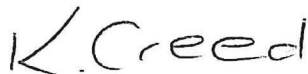
**Independent examiner's statement**

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 have 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



Kathryn Creed

**Current Occupation:** Finance Manager of a charitable organisation

**Qualification:** AAT qualified

**Address:** 42 Hillclose Estate  
Lightpill  
Stroud  
Glos  
GL5 3PG

**Dated:** 4<sup>th</sup> January 2023

**Stroud and District Mencap Society**  
Statement of Financial Activities  
For the year ended 30 September 2022

	Note	General Fund	Property Account (designated)	Homes Maintenance (designated)	Total £	Year ended 30-Sep-21 £
<b>Incoming Resources</b>						
<b>from generated funds</b>						
Voluntary Income	3	1,118			1,118	2,223
Activities generating funds					0	0
Property rental / loan repayments			77,500	41,885	119,385	123,257
Hire of Hall					0	0
Interest received		21			21	11
<b>Incoming Resources from charitable activities</b>						
	4				0	0
<b>Total Incoming Resources</b>		<b>1,139</b>	<b>77,500</b>	<b>41,885</b>	<b>120,524</b>	<b>125,491</b>
<b>Resources Expended</b>						
Cost of generating funds					0	0
Charitable activities	5	245		49,738	49,983	17,608
Legal & Consultancy				4,145	4,145	5,244
Governance costs					0	0
Depreciation			70,260		70,260	70,260
<b>Total Resources Expended</b>		<b>245</b>	<b>70,260</b>	<b>53,883</b>	<b>124,388</b>	<b>93,112</b>
<b>Net increase in resources in the year</b>		<b>894</b>	<b>7,240</b>	<b>-11,998</b>	<b>-3,863</b>	<b>32,379</b>
Gain on disposal of property						
		894	7,240	-11,998	-3,863	32,379
Balance at 30 September 2021		16,121	2,181,337	291,283	2,488,741	2,456,362
<b>Balance at 30 September 2022</b>		<b>17,015</b>	<b>2,188,577</b>	<b>279,285</b>	<b>2,484,878</b>	<b>2,488,741</b>

**Stroud and District Mencap Society**  
**Balance Sheet**  
**30 September 2022**

30 September 2022

30 September 2021

	Notes	£	£
Fixed Assets	<b>7</b>	2,640,850	2,711,110
Current assets			
Cash at Bank	<b>8</b>	349,631	361,671
Prepayments	<b>8b</b>	455	
		-----	-----
		2,990,936	3,072,782
Current Liabilities			
Rent received in advance			
Creditors	<b>11</b>	0	482
		-----	-----
		2,990,936	3,072,300
Deferred Liabilities			
Longer term loans	<b>9</b>	506,059	583,559
		-----	-----
		2,484,877	2,488,741
		=====	=====
General funds		17,015	16,121
Designated Funds			
Property account	<b>2</b>	2,188,577	291,283
Homes Maintenance Reserve		279,285	2,181,337
		-----	-----
		2,484,877	2,488,741
		=====	=====
Approved by the Committee and signed on its behalf			
		0	0

Dated.....

## Stroud and District Mencap Society

Notes to the Accounts

For the year ended 30 September 2022

### 1. Accounting Policies

#### Basis of preparation of Accounts

The accounts have been produced in accordance with the Charities Act 2011 the Statement of Recommended Practice 'Accounting for Charities' FRS 102 and the relevant accounting standards. The accounts are presented on the accruals basis using the historical cost convention amended by the revaluation of properties

#### Tangible fixed assets and depreciation

Land and Buildings are stated on the basis of a valuation dated 3 May 2007 with subsequent additions at cost.

The valuation was on the basis of open market value in accordance with the practice statements of the Royal Institute of Chartered Surveyors

Depreciation 2020/21 is provided at 2% straight line on the value of the buildings

#### Other income

Donations, grants and other income is recognised on receipt.

#### Value Added Tax

Value added tax is not recoverable by the Society and is included in the Accounts with the costs to which it is related

#### Management and administrative expenditure

Expenditure on the management and administration of the Society includes all expenditure not directly related to the charitable activities or to fundraising activities.

### 2. Designated Funds

The Society has created, as a designated fund, a fund called 'The Properties Account' of an amount equivalent to the book value of the freehold properties owned by the Society. Depreciation arising on these properties is charged to this account

The Committee have decided that all monies received as rent on the residential homes provided for disabled people will be held to meet the cost of repairs, maintenance and improvement to those homes.

From Dec 15 the Society is repaying the interest free loan from SDHF (for 16 Brimley - Huddlestone) at £5000 per month. This is being paid from the rent received. The property account will be increased annually by the amount of the loan repaid. This loan was repaid during this year.

From July 17 the Society was due to repay the interest from SDHF (for 17 Brimley - Sadlers) at a minimum of £5000 per month. Repayments began in 2021. £110,756 paid to 30th Sept 22

### 3 Voluntary Income

	2021/2022	2020/2021
	£	£
Membership Subscriptions	0.00	0.00
General	1118	2222.77
	-----	-----
	1,118.00	2,222.77
	=====	=====

**Stroud and District Mencap Society**

Notes to the Accounts (continued)

For the year ended 30 September 2022

**4 Charitable Trading Activities****5 Expenditure on Charitable activities**

	2021/2022	2020/2021
	£	£
Contribution to the maintenance of Stroud Mencap Homes	49738	17136
Charitable donations		
Mencap - operating expenses	4,390	5,716
	-----	-----
	54,128	22,852
	=====	=====

**6 Staff costs**

The Society has no employees.

Other activities are undertaken by volunteers who receive no remuneration and are reimbursed only for expenses incurred on behalf of the Society

**7 Tangible Fixed Assets**

Freehold Land and Buildings

	30-Sep-22	30-Sep-21
	£	£
Cost or valuation at 30 September 2021	3,568,041	3,428,974
17 Brimley Sadlers		110,456
Huddleston Drive		28,611
	-----	-----
Cost or valuation at 30 September 2022	3,568,041	3,568,041
Depreciation		
At 1 October 2021 disposal	856,931	786,671
Charge for the year	70,260	70,260
	-----	-----
	927,191	856,931
Net book value at 30 Sept 2022	2,640,850	2,711,110
	=====	=====

All the Society's tangible assets are used for charitable purposes.  
 Four of the buildings owned by the Society are let to Stroud & District Mencap Homes Foundation Ltd, 'the company', and used by them as residential homes for people with learning disabilities.

**Stroud and District Mencap Society**

Notes to the Accounts (continued)

For the year ended 30 September 2022

**8 Bank Balances**

	30-Sep-22	30-Sep-21
	£	£
Interest bearing deposits	113,924	126,464
Other accounts	235,707	235,208
	<u>349,631</u>	<u>361,671</u>

**8b Debtors / Prepayments**

AJ Gallagher	<u>455</u>
	455

**9 Loans**

The loan from Gloucestershire County Council of £50,000 is secured on the property at Barn Lodge. No interest is payable and there is no requirement for the repayment of the loan except in the event of the sale of the property. In the event of sale the Council may be entitled claim payment of 50% of the excess of the proceeds over the sum of £100,000 plus approved improvements if this exceeds £50,000.

Grant from SDHF for purchase of 16 Brimley Huddlestone £316744 to be paid of at £5000 per month commencing Dec 15  
 long term loan fully paid by Y/E 2021

Grant from SDHF for purchase of 17 Brimley Sadlers. £229,469 + £337,345 Extension/refurbishments to 30/09/21 to be paid at a minimum of £5000 per month commencing July 17  
 (loan to run consecutively to Huddlestone)  
 £110756 paid since drawn down date (includes Huddlestone portion of driveway)

**10 Transactions with Trustees and connected persons**

No payments were made to trustees, committee members or persons connected with them, other than in reimbursement of expenses specifically incurred on behalf of the Society.

**11 Creditors**

None	<u>0.00</u>
	0.00

**STROUD AND DISTRICT MENCAP SOCIETY**

England & Wales - Charity number 233555

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# Accounts

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Charity No: 233555

**Stroud and District Mencap Society**

**30 September 2021**



## Stroud and District Mencap Society

Working with People with a Learning Disability, their families, and carers

Charity No: 233555

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### Annual General Meeting (AGM)

Date 22<sup>nd</sup> February 2022

### CHAIR'S REPORT

1<sup>st</sup> October 2020 - 30<sup>th</sup> September 2021

1. **Administrative information:** Stroud and District Mencap is also known as Stroud Mencap.

The Society is registered under the Charity Commissions under the registration number 233555.

**The Trustees are** Jenny Stone (Chair), Beryl Neal (treasurer), Richard Stone (Secretary), Rosemary Gadd, Carol Gilbert, Wendy Robinson, Mark Bone, Fulvio Naselli

**The Bankers to the Trustees** are Lloyds Bank plc, Rowcroft, Stroud, Glos.

2. **Structure, Governance and Management:**

The Society is a voluntary organisation affiliated with Mencap UK.

A new constitution was adopted on 25<sup>th</sup> February 2004.

In accordance with the Constitution, at each AGM, one third of the Officers/Executive committee retire, then election/reappointment takes place for a 3- year period in office. (Due to the COVID 19 pandemic and the group being unable to meet we have not been able to follow this part of our Constitution)

The Official Custodian for charities (the Official Custodian) is the landlord of the following premises on behalf of the Society: -

Barn Lodge, Stone Haven, The Gables and Administration and Training Office in Lovedays Mead, Folly Lane, Stroud GL5 1SB

Cotswold Grange and Cotswold Court, Brown's Lane, Stonehouse GL10 2JZ

Huddlestone and Sadlers, 16 & 17 Brimley, Leonard Stanley, Stonehouse, GL10 3LZ

Stroud and District Mencap receive rent for the homes including the Gables and Cotswold Court which became Supported Living services on 5th September 2020. By mutual agreement there is an informal 99-year lease with Stroud and District Homes Foundation Ltd. "with permitted use as a residential or non- residential institution of care, treatment and education of mentally handicapped people". It is under this Informal Lease Agreement that Stroud and District Homes Foundation (SDHFL) provides a day-to-day care and support in residential and tenancies for up to 39 people with a learning disability (the lease requires that SDHFL maintain all properties to a good standard, covering all repairs and always providing adequate insurance cover). Advice is being sought to ensure that the homes are guaranteed to remain as homes and for their intended purpose for the lifetime of the current service users and beyond.

Current valuations for insurance purposes: Barn Lodge site £1,555,000; Cotswold Grange site £1,440,000, Brimley site £810,000 Total valuation: £3,805,000.

## **Objectives.**

The objectives of the Society as set out in the Constitution are:

- a) The relief of people with Learning Disability, in particular by the provision of help and support for them and for their families, dependents, and carers, and to prevent learning disabilities for the public benefit and to advance education and religion amongst persons with a learning disability; and
- b) To provide and assist in the provision of facilities for people who have a need thereof reason of learning disability, with the object of improving their condition of life.

The Trustees have continued to have difficulty in meeting face to face due to the COVID 19 pandemic and many of the decisions about ongoing legal issues and developments in the homes have been made remotely or involving a smaller group than usual. We have however endeavoured to keep the Trustees in touch and informed of developments.

## **Home Developments: -**

- Work had to be carried out on the drains at Barn Lodge
- Barn Lodge had a new patio door fitted in the kitchen
- The Gables had a gas boiler fitted
- Huddlestone had exterior painting done

### **Property Matters**

The Trustees have sought advice to clarify boundaries at the Stroud site to inform decisions and responses in relation to requests from neighbours in terms of granting access across our land and boundary revisions.

- We are also in the process of registering the deeds of easement at the Leonard Stanley properties and amending the registrations which had been completed incorrectly by the original solicitors.
- We are also in the process of amending all the deeds to current Trustees

There have been no fundraising activities this year due to Covid 19, however there have been some donations.

Thanks to Beryl Neale for managing the finances so well and making sure everything is paid on time.

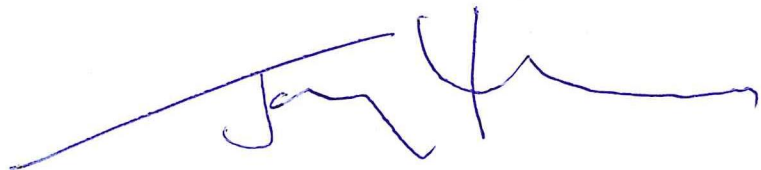
Thanks to Kate Creed for supporting with the finances and her additional support especially since the pandemic as much of the behind-the-scenes work has been carried out by Kate. I would also like to thank Tony Baldwin for all his help and wonderful knowledge and expertise of this last year. Thanks to Richard Stone for carrying out his secretarial duties.

### **3. The Future**

Much of the plans to develop the Stroud homes group have been put on 'hold' due to the pandemic. We continue to hope for new members and to change the structure if the group into one that will concentrate on fundraising and another that supports the development of the homes

Thank you everyone for your ongoing support to Stroud Mencap.

Jenny Stone  
Chair of Stroud Mencap  
18<sup>th</sup> February 2022

A handwritten signature in blue ink, appearing to read 'Jenny Stone', written over a horizontal line.

## **Independent examiner's report to the Trustees of Stroud & District Mencap Society**

I report on the accounts of the Society for the year ended 30 September 2021

### **Respective responsibilities of trustee and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that as the income is less than £250,000 an independent examination by an individual considered to have the ability and practical experience to carry out a competent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions given by the commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 in the accounts, and seeking explanations from you as Trustees concerning 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 next statement.

### **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 have 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

*K. Creed*

Kathryn Creed

**Current Occupation:** Finance Manager of a charitable organisation

**Qualification:** AAT qualified

**Address:** 42 Hillclose Estate  
Lightpill  
Stroud  
Glos  
GL5 3PG

**Dated:** 15th December 2021

**Stroud and District Mencap Society**  
Statement of Financial Activities  
For the year ended 30 September 2021

	Note	General Fund	Property Account (designated)	Homes Maintenance (designated)	Total £	Year ended 30-Sep-20 £
<b>Incoming Resources</b>						
<b>from generated funds</b>						
Voluntary Income	3	2,223			2,223	780
Activities generating funds					0	0
Property rental / loan repayments			60,000	63,257	123,257	92,596
Hire of Hall		0			0	0
Interest received		11			11	39
<b>Incoming Resources from charitable activities</b>						
	4				0	0
<b>Total Incoming Resources</b>		<b>2,233</b>	<b>60,000</b>	<b>63,257</b>	<b>125,491</b>	<b>93,415</b>
<b>Resources Expended</b>						
Cost of generating funds					0	0
Charitable activities	5	472		17,136	17,608	31,561
Legal & Consultancy				5,244	5,244	294
Governance costs					0	0
Depreciation			70,260		70,260	67,478
<b>Total Resources Expended</b>		<b>472</b>	<b>70,260</b>	<b>22,380</b>	<b>93,111</b>	<b>99,333</b>
<b>Net increase in resources in the year</b>		<b>1,762</b>	<b>-10,260</b>	<b>40,877</b>	<b>32,379</b>	<b>-5,918</b>
Gain on disposal of property						
		1,762	-10,260	40,877	32,379	-5,918
Balance at 30 September 2020		14,359	2,191,597	250,406	2,456,362	2,462,280
<b>Balance at 30 September 2021</b>		<b>16,121</b>	<b>2,181,337</b>	<b>291,283</b>	<b>2,488,741</b>	<b>2,456,362</b>

**Stroud and District Mencap Society**

**Balance Sheet**

**30 September 2021**

30 September 2021

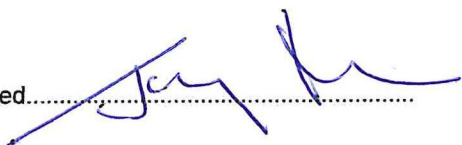
30 September 2020

	Notes	£	£
Fixed Assets	7	2,711,110	2,642,303
Current assets			
Cash at Bank	8	361,671	318,551
		-----	-----
		3,072,782	2,960,853
Current Liabilities			
Rent received in advance			
Creditors	11	482	0
		-----	-----
		3,072,300	2,960,853
Deferred Liabilities			
Longer term loans	9	583,559	504,491
		-----	-----
		2,488,741	2,456,362
		=====	=====
General funds		16,121	14,359
Designated Funds			
Property account	2	291,283	2,191,597
Homes Maintenance Reserve		2,181,337	250,406
		-----	-----
		2,488,741	2,456,362
		=====	=====

Approved by the Committee and signed  
on its behalf

0

Dated.....



19th May 2022

## Stroud and District Mencap Society

Notes to the Accounts

For the year ended 30 September 2021

### 1. Accounting Policies

#### Basis of preparation of Accounts

The accounts have been produced in accordance with the Charities Act 2011 the Statement of Recommended Practice 'Accounting for Charities' FRS 102 and the relevant accounting standards. The accounts are presented on the accruals basis using the historical cost convention amended by the revaluation of properties

#### Tangible fixed assets and depreciation

Land and Buildings are stated on the basis of a valuation dated 3 May 2007 with subsequent additions at cost.

The valuation was on the basis of open market value in accordance with the practice statements of the Royal Institute of Chartered Surveyors

Depreciation 2020/21 is provided at 2% straight line on the value of the buildings

#### Other income

Donations, grants and other income is recognised on receipt.

#### Value Added Tax

Value added tax is not recoverable by the Society and is included in the Accounts with the costs to which it is related

#### Management and administrative expenditure

Expenditure on the management and administration of the Society includes all expenditure not directly related to the charitable activities or to fundraising activities.

### 2. Designated Funds

The Society has created, as a designated fund, a fund called 'The Properties Account' of an amount equivalent to the book value of the freehold properties owned by the Society. Depreciation arising on these properties is charged to this account

The Committee have decided that all monies received as rent on the residential homes provided for disabled people will be held to meet the cost of repairs, maintenance and improvement to those homes.

From Dec 15 the Society is repaying the interest free loan from SDHF (for 16 Brimley - Huddleston) at £5000 per month. This is being paid from the rent received. The property account will be increased annually by the amount of the loan repaid. This loan was repaid during this year.

From July 17 the Society was due to repay the interest from SDHF (for 17 Brimley - Sadlers) at £5000 per month. Repayments began this year. £33,256 paid to 30th Sept 21

### 3 Voluntary Income

	2020/21	2019/20
	£	£
Membership Subscriptions	0.00	0.00
General	2222.77	780
	<u>2,222.77</u>	<u>780.00</u>
	=====	=====

**Stroud and District Mencap Society**  
Notes to the Accounts (continued)  
For the year ended 30 September 2020

**4 Charitable Trading Activities**

<b>5 Expenditure on Charitable activities</b>	2020/21	2019/20
	£	£
Contribution to the maintenance of Stroud Mencap Homes	17136	30953
Charitable donations		169
Mencap - operating expenses	5,716	439
	<u>22,852</u>	<u>31,561</u>
	=====	=====

**6 Staff costs**

The Society has no employees.

Other activities are undertaken by volunteers who receive no remuneration and are reimbursed only for expenses incurred on behalf of the Society

**7 Tangible Fixed Assets**

Freehold Land and Buildings

	30-Sep-21	30-Sep-20
	£	£
Cost or valuation at 30 September 2020	3,428,974	3,225,716
17 Brimley Sadlers	110,456	198,278
Huddleston Drive	28,611	4,980
Disposal Hut		
	<u>3,568,041</u>	<u>3,428,974</u>
Cost or valuation at 30 September 2021	3,568,041	3,428,974
Depreciation At 1 October 2020	786,671	719,193
disposal		
Charge for the year	70,260	67,478
	<u>856,931</u>	<u>786,671</u>
	=====	=====
Net book value at 30 Sept 2021	2,711,110	2,642,303
	=====	=====

All the Society's tangible assets are used for charitable purposes.

Four of the buildings owned by the Society are let to Stroud & District Mencap Homes Foundation Ltd, 'the company', and used by them as residential homes for people with learning disabilities.

### Stroud and District Mencap Society

Notes to the Accounts (continued)

For the year ended 30 September 2020

#### 8 Bank Balances

	30-Sep-21	30-Sep-20
	£	£
Interest bearing deposits	126,464	84,781
Other accounts	235,208	233,769
	<u>361,671</u>	<u>318,550</u>

#### 9 Loans

The loan from Gloucestershire County Council of £50,000 is secured on the property at Barn Lodge. No interest is payable and there is no requirement for the repayment of the loan except in the event of the sale of the property. In the event of sale the Council may be entitled claim payment of 50% of the excess of the proceeds over the sum of £100,000 plus approved improvements if this exceeds £50,000.

Grant from SDHF for purchase of 16 Brimley Huddleston £316744 to be paid of at £5000 per month commencing Dec 15  
long term loan shown as £316744 less £316,744 paid since drawn down date

Grant from SDHF for purchase of 17 Brimley Sadlers. £229,469 + £337,345 Extension/refurbishments to 30/09/21 to be paid at £5000 per month commencing July 17 (loan to run consecutively to Huddleston £33,256 paid since drawn down date (includes Huddleston portion of driveway)

#### 10 Transactions with Trustees and connected persons

No payments were made to trustees, committee members or persons connected with them, other than in reimbursement of expenses specifically incurred on behalf of the Society.

#### 11 Creditors

None	<u>482.14</u>	Rent overpayment WR
	482.14	