

Charity registration number: 235930

# Exeter and District Mencap Society

Annual Report and Financial Statements

for the Year Ended 30 September 2020

Wortham Jaques Limited  
Chartered Accountants & Business Advisors  
130a High Street  
Crediton  
Devon  
EX17 3LQ

# **Exeter and District Mencap Society**

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## **Exeter and District Mencap Society**

### **Reference and Administrative Details**

**Trustees**

Mrs J Denham  
Mrs B Ferrity  
Miss H Garnsworthy  
Mr J Guard, Chairman  
Mrs M Guard  
Mrs E Helyar  
Mr D Jaques, Treasurer  
Mrs J Waldron  
Mrs C Weeks

**Principal Office**

13 Henty Avenue  
Dawlish  
Devon  
EX7 0AP

**Charity Registration Number**

235930

**Bankers**

Lloyds Bank  
Exeter High Street  
234 High Street  
Exeter  
Devon  
EX4 3NL

**Accountants**

Wortham Jaques Limited  
Chartered Accountants & Business Advisors  
130a High Street  
Crediton  
Devon  
EX17 3LQ

# **Exeter and District Mencap Society**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2020.

### **ADMINISTRATIVE DETAILS**

The reference and administrative details about the charity, its trustees and advisers is set out on page 1.

### **GOVERNANCE**

Exeter and District Mencap Society was registered with the Charity Commission on 7th October 1964. It was established under a constitution which sets out the object and powers of the charity. This was last updated in November 2004.

Trustees are elected annually at the AGM which is held in November. The charity's policy formulation and general management is directed by the executive committee, which meets bi-monthly. No remuneration is payable to the officers of the charity.

#### Induction and training policies for trustees

The Trustees are appointed by the members at the AGM. The current Chairman of the Trustees (a retired Solicitor) and the Treasurer (an Accountant) provide advice and guidance to the Trustees during the conduct of their monthly meetings.

The trustees regularly review the major strategic, business and operational risks faced by the charity and have created systems to minimise these risks.

### **AIMS AND ORGANISATIONS**

The society is established to relieve poverty, sickness and distress and to advance education amongst learning disabled people.

The main charitable activities undertaken during the year were as follows:-

1. The charity has continued to support local bodies that support learning disabled children and adults.
2. The charity has continued to support individual cases of hardship.
3. The charity is in regular contact with Devon CC Social Services department and other care agencies in order to work together to tackle common concerns.

### **REVIEW OF PROGRESS AND ACHIEVEMENT**

1. We have continued to provide advice and help to members, and to represent their views to Devon County Council, Health and Social Care and other appropriate bodies. This particularly applies to:-
  - the provision of respite care
  - limited provision of leisure and practical activities for adults with a learning disability
  - the lack of support for those living independently
  - the reduction in work service activities
  - lack of resources for those with complex/higher support needs, who do not fit the critical or substantial need category
2. We continue to seek fund raising opportunities.
3. Our main objectives for next year are to build on the present membership and to strengthen our position locally.

## **Exeter and District Mencap Society**

### **Trustees' Report**

- In November 2019 we received a substantial legacy which has enabled us to expand the support we provide to other organisations supporting those with learning disabilities. Grants and donations funded
4. by this legacy include £10,000 to Exeter City Council towards the cost of refurbishing the inclusive community play park, as well as substantial donations to the HF Trust, Riding Disabled, Artmakers, and the specialist nurses at the Royal Devon & Exeter Hospital.

In planning our projects and activities the trustees have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit

#### **FINANCIAL REVIEW**

The charity received income totalling £69,091 this year, compared with £2,939 last year. Expenditure totalling £22,467 has been made in this year, compared with £8,476 last year. A surplus of £46,624 was realised in this year compared with a deficit of £5,537 in the previous year. We carry forward funds totalling £67,388 all of which is unrestricted funds.

#### **RESERVES POLICY**

We focus on using our reserves to provide direct support to individuals and families in need, and to other groups and organisations supporting people with learning disabilities and their families.

#### **FUTURE PLANS**

In 2020/21 we will continue to seek ways of working ever more closely with other local like minded groups to strengthen the opportunities available to people with learning disabilities and their families, and to provide direct support in cases of hardship. We currently work closely with The Horizon Club and the Tuesday Club.

## **Exeter and District Mencap Society**

### **Trustees' Report**

#### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 14 July 2021 and signed on its behalf by:

.....  
Mr J Guard  
Trustee

## **Exeter and District Mencap Society**

### **Independent Examiner's Report to the trustees of Exeter and District Mencap Society**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 6 to 13.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Exeter and District Mencap Society 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 Exeter and District Mencap Society's accounts carried out under section 145 of the 2011 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:

1. accounting records were not kept in respect of Exeter and District Mencap Society 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
Charlotte Gibbs BFP ACA  
Wortham Jaques Limited  
Chartered Accountants & Business Advisors

130a High Street  
CREDITON  
Devon  
EX17 3LQ

15 July 2021

# Exeter and District Mencap Society

## Statement of Financial Activities for the Year Ended 30 September 2020

|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 68,978                     | 68,978             |
| Investment income                  | 3    | 113                        | 113                |
| Total income                       |      | <u>69,091</u>              | <u>69,091</u>      |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              | 4    | <u>(22,467)</u>            | <u>(22,467)</u>    |
| Total expenditure                  |      | <u>(22,467)</u>            | <u>(22,467)</u>    |
| Net income                         |      | <u>46,624</u>              | <u>46,624</u>      |
| Net movement in funds              |      | 46,624                     | 46,624             |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | <u>20,764</u>              | <u>20,764</u>      |
| Total funds carried forward        | 12   | <u>67,388</u>              | <u>67,388</u>      |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2019<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 2,841                      | 2,841              |
| Investment income                  | 3    | <u>98</u>                  | <u>98</u>          |
| Total income                       |      | <u>2,939</u>               | <u>2,939</u>       |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | <u>(8,476)</u>             | <u>(8,476)</u>     |
| Total expenditure                  | 4    | <u>(8,476)</u>             | <u>(8,476)</u>     |
| Net expenditure                    |      | <u>(5,537)</u>             | <u>(5,537)</u>     |
| Net movement in funds              |      | (5,537)                    | (5,537)            |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | <u>26,301</u>              | <u>26,301</u>      |
| Total funds carried forward        | 12   | <u>20,764</u>              | <u>20,764</u>      |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 and 2019 is shown in note 12.

The notes on pages 8 to 13 form an integral part of these financial statements.

**Exeter and District Mencap Society**  
**(Registration number: 235930)**  
**Balance Sheet as at 30 September 2020**

|                                                       | Note | 2020<br>£            | 2019<br>£            |
|-------------------------------------------------------|------|----------------------|----------------------|
| <b>Fixed assets</b>                                   |      |                      |                      |
| Investments                                           | 9    | 10,090               | 10,000               |
| <b>Current assets</b>                                 |      |                      |                      |
| Cash at bank and in hand                              | 10   | 57,898               | 10,764               |
| <b>Creditors: Amounts falling due within one year</b> | 11   | (600)                | -                    |
| <b>Net current assets</b>                             |      | <u>57,298</u>        | <u>10,764</u>        |
| <b>Net assets</b>                                     |      | <u><u>67,388</u></u> | <u><u>20,764</u></u> |
| <b>Funds of the charity:</b>                          |      |                      |                      |
| <b>Unrestricted income funds</b>                      |      |                      |                      |
| Unrestricted funds                                    |      | <u>67,388</u>        | <u>20,764</u>        |
| <b>Total funds</b>                                    | 12   | <u><u>67,388</u></u> | <u><u>20,764</u></u> |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 14 July 2021 and signed on their behalf by:

.....  
Mr J Guard  
Trustee

## **Exeter and District Mencap Society**

### **Notes to the Financial Statements for the Year Ended 30 September 2020**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Exeter 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.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## **Exeter and District Mencap Society**

### **Notes to the Financial Statements for the Year Ended 30 September 2020**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Depreciation and amortisation**

##### **Asset class**

Fixtures, fittings and equipment

Playpark equipment

##### **Depreciation method and rate**

Fully in the year of acquisition

Fully in the year of acquisition

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Exeter and District Mencap Society

### Notes to the Financial Statements for the Year Ended 30 September 2020

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **2 Income from donations and legacies**

|                            | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|----------------------------|-------------------------------------------------|------------------------------|
| Donations and legacies;    |                                                 |                              |
| Donations from individuals | 1,106                                           | 1,106                        |
| Legacies                   | 67,259                                          | 67,259                       |
| Gift aid reclaimed         | 613                                             | 613                          |
| <b>Total for 2020</b>      | <u>68,978</u>                                   | <u>68,978</u>                |
| <b>Total for 2019</b>      | <u>2,841</u>                                    | <u>2,841</u>                 |

#### **3 Investment income**

|                                         | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|-----------------------------------------|-------------------------------------------------|------------------------------|
| Interest receivable and similar income; |                                                 |                              |
| Interest receivable on bank deposits    | 113                                             | 113                          |
| <b>Total for 2020</b>                   | <u>113</u>                                      | <u>113</u>                   |
| <b>Total for 2019</b>                   | <u>98</u>                                       | <u>98</u>                    |

## Exeter and District Mencap Society

### Notes to the Financial Statements for the Year Ended 30 September 2020

#### 4 Expenditure on charitable activities

|                  | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>2020<br>£ |
|------------------|------|---------------------------------------|--------------------|
| Welfare support  |      | 20,057                                | 20,057             |
| Governance costs |      | 2,410                                 | 2,410              |
|                  |      | 22,467                                | 22,467             |
|                  |      | 22,467                                | 22,467             |

  

|                      | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>2019<br>£ |
|----------------------|------|---------------------------------------|--------------------|
| Welfare support      |      | 5,422                                 | 5,422              |
| Playpark maintenance |      | 1,190                                 | 1,190              |
| Governance costs     |      | 1,864                                 | 1,864              |
|                      |      | 8,476                                 | 8,476              |
|                      |      | 8,476                                 | 8,476              |

#### 5 Analysis of governance and support costs

##### Governance costs

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------------------|---------------------------------------|---------------------|
| Audit fees                              |                                       |                     |
| Other fees paid to auditors             | 372                                   | 372                 |
| Independent examiner fees               |                                       |                     |
| Examination of the financial statements | 600                                   | 600                 |
| Other governance costs                  | 1,438                                 | 1,438               |
|                                         | 2,410                                 | 2,410               |
| <b>Total for 2020</b>                   | 2,410                                 | 2,410               |
| <b>Total for 2019</b>                   | 1,864                                 | 1,864               |

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

# Exeter and District Mencap Society

## Notes to the Financial Statements for the Year Ended 30 September 2020

### 7 Independent examiner's remuneration

|                                         | 2020<br>£  | 2019<br>£    |
|-----------------------------------------|------------|--------------|
| Examination of the financial statements | <u>600</u> | <u>1,864</u> |

### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 9 Fixed asset investments

#### Other investments

|                          | Unlisted<br>investments<br>£ | Total<br>£    |
|--------------------------|------------------------------|---------------|
| <b>Cost or Valuation</b> |                              |               |
| At 1 October 2019        | 10,000                       | 10,000        |
| Additions                | <u>90</u>                    | <u>90</u>     |
| At 30 September 2020     | <u>10,090</u>                | <u>10,090</u> |
| <b>Net book value</b>    |                              |               |
| At 30 September 2020     | <u>10,090</u>                | <u>10,090</u> |
| At 30 September 2019     | <u>10,000</u>                | <u>10,000</u> |

### 10 Cash and cash equivalents

|              | 2020<br>£     | 2019<br>£     |
|--------------|---------------|---------------|
| Cash at bank | <u>57,898</u> | <u>10,764</u> |

### 11 Creditors: amounts falling due within one year

|          | 2020<br>£  |
|----------|------------|
| Accruals | <u>600</u> |

## Exeter and District Mencap Society

### Notes to the Financial Statements for the Year Ended 30 September 2020

#### 12 Funds

|                           | Balance at 1<br>October 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 30<br>September<br>2020<br>£ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|-----------------------------------------|
| <b>Unrestricted funds</b> |                                   |                            |                            |                                         |
| General                   | <u>20,764</u>                     | <u>69,091</u>              | <u>(22,467)</u>            | <u>67,388</u>                           |

|                           | Balance at 1<br>October 2018<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 30<br>September<br>2019<br>£ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|-----------------------------------------|
| <b>Unrestricted funds</b> |                                   |                            |                            |                                         |
| General                   | <u>26,301</u>                     | <u>2,939</u>               | <u>(8,476)</u>             | <u>20,764</u>                           |

#### 13 Analysis of net assets between funds

|                         | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>30 September<br>2020<br>£ |
|-------------------------|---------------------------------------|---------------------------------------------|
| Fixed asset investments | 10,090                                | 10,090                                      |
| Current assets          | 57,898                                | 57,898                                      |
| Current liabilities     | <u>(600)</u>                          | <u>(600)</u>                                |
| Total net assets        | <u>67,388</u>                         | <u>67,388</u>                               |
|                         | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>30 September<br>2019<br>£ |
| Fixed asset investments | 10,000                                | 10,000                                      |
| Current assets          | <u>10,764</u>                         | <u>10,764</u>                               |
| Total net assets        | <u>20,764</u>                         | <u>20,764</u>                               |

#### 14 Related party transactions

During the year the charity made the following related party transactions:

##### **Mr D A Jaques** (Trustee)

During the year £372 (2019: £600) was paid to Wortham Jaques Limited, of which David Jaques is a director, for the provision of accountancy services.. At the balance sheet date the amount due to/from Mr D A Jaques was £Nil (2019 - £Nil).