

# BLACKPOOL SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS

England & Wales · Charity number 249596

## Details

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**Other names** Blackpool Mencap

**Status** Registered

**Legal form** Other

**Registered** 1967-02-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Blackpool Mencap  
86 Whitegate Drive  
Blackpool  
FY3 9DA

**Phone** 01253 399484

**Email** [BLACKPOOLMENCAP@GMAIL.COM](mailto:BLACKPOOLMENCAP@GMAIL.COM)

## Activities

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**Objects:** A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; ANDB) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** To work and promote the social awareness and integration into society for people with learning disabilities

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** COUNTY BOROUGH OF BLACKPOOL ONLY
- Blackpool

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-09-30 | £34,580 | £42,406     | -      | -         |
| 2023-09-30 | £39,037 | £56,500     | -      | -         |
| 2022-09-30 | £35,104 | £66,759     | -      | -         |
| 2021-09-30 | £92,128 | £86,500     | -      | -         |
| 2020-09-30 | £39,043 | £97,415     | -      | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| <b>Susan Scholey</b> | Chair | 2019-06-18 |
| Amara Timms          |       | 2023-10-20 |
| Daniel Segev         |       | 2023-10-20 |
| Esme Hinds           |       | 2019-06-18 |
| Joella Haley Kett    |       | 2023-10-20 |
| Kelly Dodgson        |       | 2021-06-17 |
| Lisa Hinds           |       | 2013-05-07 |
| MR BOB SHARPLES      |       |            |
| Max Cooper           |       | 2023-10-20 |
| Olivia Grant         |       | 2021-06-17 |
| Paul Cooper          |       | 2023-10-20 |
| Samuel Hinds         |       | 2018-04-25 |

**BLACKPOOL SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS**

England & Wales - Charity number 249596

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# Accounts

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**BLACKPOOL MENCAP**

**ANNUAL REPORT AND ACCOUNTS**  
**1 OCTOBER 2023 TO 30 SEPTEMBER 2024**

**Charity Commission Reference Number 249596**

**BLACKPOOL MENCAP**

**CONTENTS**

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Title Page                        | 1           |
| Contents                          | 2           |
| Trustees Report                   | 3 & 4       |
| Charity Information               | 5           |
| Independent Examiner's Report     | 6           |
| Statement of Financial Activities | 7           |
| Balance Sheet                     | 8           |
| Notes to the Accounts             | 9 – 13      |

## **BLACKPOOL MENCAP** **TRUSTEES' REPORT**

The Trustees present their report together with the financial statements of the charity for the year ended 30<sup>th</sup> September 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities' (SORP FRS102).

### **Structure, Governance and Management**

Details of Trustees can be seen on page 5. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

### **Investment Policies**

The Trust Deed authorised the Trustees to make and hold investments using the general funds of the Charity.

### **Objectives and Activities**

The Society was established under a Trust Deed in order to work and promote the social awareness and integration into society for people with learning disabilities.

The Policy of the Society continues to be to seek additional finance and support to continue to provide care and to make available further properties within the locality as funds permit.

### **Achievements and Performance**

The Trustees consider that the performance of the Charity this year overall has been satisfactory, the charity has had a year of investment with money being spent on the re-build of the centre on Whitegate Drive.

The Charity would not be able to provide such a wide service to our beneficiaries without the continued support of a large number of willing support staff who give their services voluntarily.

### **Financial Review**

Incoming Resources have fallen to £34,580 from £39,037 last year.

Resources expended have reduced to £42,406 from £56,00 This has resulted in overall net incoming resources this year of £4,262 taking into account the increase in the investments, compared to £14,649 of net outgoing expenses in the previous year.

Total unrestricted funds of the charity have increased to £1,474,295 from £1,470,032 in 2023.

Total unrestricted funds are sufficient to permit the Charity to continue in operation in the medium to long term given the continued support of volunteers.

### **Risk Assessment**

The main risk to funds of the Charity is the investment held.

The trustees identified this risk and moved the funds to lower risk funds with Fidelity Funds Network in September 2008.

### **Departure from Accounting Standards**

The Trustees of the Society have approved the decision, not to depreciate land and buildings as shown on page 13 of the financial statements, as this would not show the Society in a true and fair situation.

**BLACKPOOL MENCAP**

**TRUSTEES' REPORT**

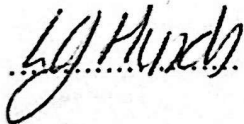
**Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- to value assets and liabilities in accordance with the Statement of Recommended Practice Accounting by Charities.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 1995. They 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.

Approved by the Trustees on 30 July 2025 and signed on their behalf by Ms L. Hinds (Trustee).



Ms L.Hinds

**BLACKPOOL MENCAP**

**CHARITY INFORMATION**

**Charity Commission Number – 249596**

**Officers**

**Chairperson:** Mrs. S Scholey

**General Secretary:** Mr. S Hinds

**Treasurer:** Ms L Hinds

**Trustees:**

Mr. R Sharples  
Ms. K Dodgson  
Miss E Hinds  
Mr. P Cooper  
Mr. M Cooper  
Mr. D. Segev  
Miss O Grant  
Ms. Haley-Kett  
Ms. A Timms

**Advisors**

**Bankers:** HSBC Bank  
1 Newhouse Road  
Oxford Square  
Blackpool  
FY4 4YH

**Accountants:** Goss & Co. Chartered Certified Accountants  
15 Olympic Court  
Boardmans Way  
Blackpool  
FY4 5GU

**Solicitors:** Barker Booth & Eastwood, Blackpool

**Property Valuers:** Bentley Higgs & Co.  
49 Whitegate Drive, Blackpool  
FY3 9DG

**Registered Office:** 86 Whitegate Drive  
Blackpool

**BLACKPOOL MENCAP**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**Independent examiner's report to the Trustees of  
Blackpool Society for Mentally Handicapped Children and Adults**

I report on the accounts of the Trust for the year ended 30 September 2024, which are set out on pages 7 to 13.

Respective responsibilities of trustees 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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 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 any 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 statement below.

**Independent examiner's statement**

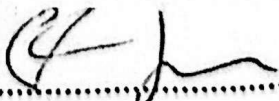
In connection with my examination, no matter has come to my attention:

(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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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

**C. F. Goss FCCA**  
**Goss & Co.**  
**Chartered Certified Accountants**  
**15 Olympic Court, Boardmans Way**  
**Whitehills Business Park**  
**Blackpool FY4 5GU**

  
..... 30 July 2025

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2024**

**Statement of Financial Activities**

|   | Notes | 2024<br><u>Unrestricted Funds</u><br>£ | 2023<br><u>Unrestricted Funds</u><br>£ |
|---|-------|--|--|
| <b>Incoming Resources</b>   |       |  |  |
| Incoming resources from generated funds   |       |  |  |
| Donations and legacies  | 2     | 600                                    | 915                                    |
| Other trading activities  | 4     | 4,650                                  | 3,535                                  |
| Income from investments   | 5     | 28,910                                 | 30,355                                 |
| Income from charitable activities   | 3     | 420                                    | 4,232                                  |
| Other incoming resources  |       | <u>-</u>                               | <u>-</u>                               |
| <b>Total incoming resources</b>   |       | <u>34,580</u>                          | <u>39,037</u>                          |
| <b>Resources Expended</b>   |       |  |  |
| Expenditure on raising funds  | 7     | -                                      | -                                      |
| Expenditure on Charitable activities  | 6     | 32,108                                 | 46,805                                 |
| Governance costs  | 8     | <u>10,298</u>                          | <u>9,695</u>                           |
| <b>Total resources expended</b>   |       | <u>42,406</u>                          | <u>56,500</u>                          |
| Net (losses)/gains on investments   |       | 12,088                                 | 2,814                                  |
| <b>NET INCOMING/(OUTGOING)<br/>RESOURCES</b>  |       | <u>4,262</u>                           | <u>(14,649)</u>                        |
| <br>  |       |  |  |
| <b>NET INCOMING/(OUTGOING)<br/>RESOURCES BEFORE OTHER<br/>RECOGNISED GAINS AND LOSSES</b> |       | 4,262                                  | (14,649)                               |
| <b>Other recognised gains/losses</b>  |       |  |  |
| Gains/(losses) on revaluation of fixed<br>assets for charity's own use                    |       | -                                      | -                                      |
| Total gains / losses  |       | <u>-</u>                               | <u>-</u>                               |
| <b>NET MOVEMENT IN FUNDS</b>  |       | 4,262                                  | (14,649)                               |
| Fund balances brought forward<br>1st October 2023   |       | 1,470,033                              | 1,484,682                              |
| Transfer of realised profits  |       | -                                      | -                                      |
| Fund balances carried forward<br>30th September 2024                                      |       | <u>1,474,295</u>                       | <u>1,470,033</u>                       |

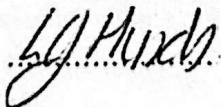
**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2024**

**Balance sheet as at 30th September 2024**

|  | Notes | 2024<br>£ |  | 2023<br>£ |
|--|-------|-----------|--|-----------|
| <b>Assets and liabilities</b>                    |       |           |  |           |
| <b>FIXED ASSETS</b>                              |       |           |  |           |
| Fixed assets for charity use                     | 10    | 839,855   |  | 604,854   |
| Fixed asset investments                          | 9&12  | 505,316   |  | 496,460   |
|  |       | 1,345,171 |  | 1,101,314 |
| <b>CURRENT ASSETS</b>                            |       |           |  |           |
| Prepayments                                      |       | -         |  | -         |
| Cash at bank and in hand                         |       | 131,094   |  | 370,690   |
|  |       | 131,094   |  | 370,690   |
| <b>CURRENT LIABILITIES</b>                       |       |           |  |           |
| Creditors  |       | 470       |  | 470       |
| Accrued expenses                                 |       | 1,500     |  | 1,500     |
|  |       | 1,970     |  | 1,970     |
| <b>NET CURRENT ASSETS</b>                        |       | 129,124   |  | 368,720   |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITIES</b> |       | 1,474,295 |  | 1,470,034 |
| <b>THE FUNDS OF THE<br/>CHARITY:</b>             |       |           |  |           |
| <b>UNRESTRICTED INCOME<br/>FUNDS</b>             |       |           |  |           |
| Unrestricted income funds                        |       | 1,206,354 |  | 1,202,093 |
| Revaluation reserve                              | 11    | 267,941   |  | 267,941   |
| Total unrestricted funds                         |       | 1,474,295 |  | 1,470,034 |

APPROVED BY THE TRUSTEES ON 30 JULY 2025

AND SIGNED ON THEIR BEHALF BY: L Hinds

.....TRUSTEE

## **BLACKPOOL MENCAP**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024**

#### **1. ACCOUNTING POLICIES.**

**Basis of Accounting.** The financial statements are prepared under the historical cost convention (as modified by the inclusion of Investments and Fixed Assets at valuation) and in accordance with the Financial Reporting Standard for Smaller Entities; the Charities Act 2011 and follow the recommendations of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS102).

#### **Charitable and Fund-raising.**

**Income.** Donations and legacies are accounted for when received by the Society. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes income tax recoverable.

**Gifts in kind.** The charity receives the benefit of work carried out by volunteers and receives the use of facilities and equipment without charge. No value is placed on these items. Where the benefit extends over several periods, they are valued and included in the balance sheet at a reasonable valuation.

**Grants.** Revenue grants are credited to the income and expenditure account as received.

**Depreciation.** Depreciation of Tangible Fixed Assets is provided at the following annual rates in order to write off each asset over its estimated useful life: -

Fixtures and fittings – 15% on net written down value

Improvements to property – 15% on a straight-line basis

No depreciation is provided on freehold properties as the Society felt that as the Homes are kept to a very high standard of repair that no depreciation was necessary. Had depreciation been charged at 4% on a straight line basis, depreciation of £44,357 would have been charged in the accounts.

The trustees believe that not providing for depreciation is necessary for the accounts to give a true and fair view.

**Revaluation of land and buildings.** Land and buildings are stated at their most recent valuation as at the balance sheet date. Revaluation of the land and buildings is undertaken when there has been a material change in the property market, during the accounting period. A valuation was performed on 14 January 2014.

**Fund-raising and Charitable Objectives Costs.** Fund-raising expenditure comprises costs included in inducing people and organisations to contribute financially to the Charity's work.

**Management and Administration.** Expenditure on management and administration of the Charity included all expenditure not directly related to the charitable activity of fund-raising ventures. This included costs of running the office and accountancy charges.

**Taxation.** As a registered charity, the Society benefits from Rates relief and is generally exempt from Income Tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Investments.** Realised gains and losses are taken to the Income and Expenditure Account. All investments have been valued at market value at the Balance Sheet date. All increases and decreases in value during the year are shown on the Statement of Financial Activities.

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2024**

**2. Donations and legacies**

|               | Society    | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total      | 2023 total |
|---------------|------------|--------------------------|-----------|--------------------|-----------------|------------|------------|
| Donations     | 600        | -                        | -         | -                  | -               | 600        | 915        |
| Legacies      | -          | -                        | -         | -                  | -               | -          | -          |
| <b>Totals</b> | <b>600</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>600</b> | <b>915</b> |

**3. Income from charitable activities**

|                          | Society    | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total      | 2023 total   |
|--------------------------|------------|--------------------------|-----------|--------------------|-----------------|------------|--------------|
| Outings & events tickets | 420        | -                        | -         | -                  | -               | 420        | 4,232        |
| Rent                     | -          | -                        | -         | -                  | -               | -          | -            |
| Fees                     | -          | -                        | -         | -                  | -               | -          | -            |
| <b>Totals</b>            | <b>420</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>420</b> | <b>4,232</b> |

**4. Other trading activities**

|                          | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total        | 2023 total   |
|--------------------------|--------------|--------------------------|-----------|--------------------|-----------------|--------------|--------------|
| Raffles and draws        | 1,970        | -                        | -         | -                  | -               | 1,970        | 1,205        |
| Membership subscriptions | 2,680        | -                        | -         | -                  | -               | 2,680        | 2,330        |
| <b>Totals</b>            | <b>4,650</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>4,650</b> | <b>3,535</b> |

**5. Investment Income**

|                          | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2023 total    |
|--------------------------|----------|--------------------------|--------------|--------------------|-----------------|---------------|---------------|
| Deposit account interest | -        | -                        | -            | -                  | -               | -             | -             |
| Rental income            | -        | 11,141                   | 5,480        | 8,139              | 4,150           | 28,910        | 30,355        |
| Dividends                | -        | -                        | -            | -                  | -               | -             | -             |
| <b>Totals</b>            | <b>-</b> | <b>11,141</b>            | <b>5,480</b> | <b>8,139</b>       | <b>4,150</b>    | <b>28,910</b> | <b>30,355</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2024**

**6. Charitable activities**

|                                 | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2023 total    |
|---------------------------------|---------------|--------------------------|--------------|--------------------|-----------------|---------------|---------------|
| Events and outings              | 7,273         | -                        | -            | -                  | -               | 7,273         | 9,419         |
| Council tax                     | -             | -                        | -            | -                  | -               | -             | -             |
| Light & heat                    | -             | -                        | 414          | -                  | -               | 414           | 1,058         |
| Sundries                        | 717           | -                        | -            | -                  | -               | 717           | 1,095         |
| Repairs and renewals            | -             | 1,302                    | 1,136        | 359                | 3,116           | 5,913         | 4,258         |
| Gardening, cleaning and laundry | -             | -                        | -            | -                  | -               | -             | -             |
| Insurance                       | -             | 666                      | 318          | 534                | 216             | 1,734         | 1,176         |
| Lodge running costs             | -             | -                        | 45           | -                  | -               | 45            | 248           |
| Site fees                       | -             | -                        | 7,750        | -                  | -               | 7,750         | 7,930         |
| Depreciation                    | 3,930         | 3                        | -            | 107                | 3,122           | 7,162         | 20,621        |
| Service charge                  | -             | -                        | -            | -                  | 1,100           | 1,100         | 1,000         |
| <b>Totals</b>                   | <b>11,920</b> | <b>1,971</b>             | <b>9,663</b> | <b>1,000</b>       | <b>7,554</b>    | <b>32,108</b> | <b>46,805</b> |

**7. Expenditure on raising funds**

|                    | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total    | 2023 total |
|--------------------|----------|--------------------------|-----------|--------------------|-----------------|----------|------------|
| Licences           | -        | -                        | -         | -                  | -               | -        | -          |
| Events and outings | -        | -                        | -         | -                  | -               | -        | -          |
| <b>Totals</b>      | <b>-</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>-</b> | <b>-</b>   |

**8. Governance costs**

|                                  | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2023 total   |
|----------------------------------|---------------|--------------------------|-----------|--------------------|-----------------|---------------|--------------|
| Accountancy fees                 | 2,760         | -                        | -         | -                  | -               | 2,760         | 2,760        |
| Secretary costs                  | -             | -                        | -         | -                  | -               | -             | -            |
| Bookkeeping and admin            | -             | -                        | -         | -                  | -               | -             | -            |
| Postage, printing and stationery | 837           | -                        | -         | -                  | -               | 837           | 1,025        |
| MENCAP                           | 60            | -                        | -         | -                  | -               | 60            | -            |
| Insurance - office               | 260           | -                        | -         | -                  | -               | 260           | 368          |
| Website                          | 259           | -                        | -         | -                  | -               | 259           | -            |
| Light & heat                     | -             | -                        | -         | -                  | -               | -             | -            |
| Water                            | 35            | -                        | -         | -                  | -               | 35            | 109          |
| Rates                            | 2,365         | -                        | -         | -                  | -               | 2,365         | 2,033        |
| Cleaning                         | -             | -                        | -         | -                  | -               | -             | -            |
| Bank charges                     | 91            | -                        | 87        | -                  | -               | 178           | 231          |
| Storage                          | 2,880         | -                        | -         | -                  | -               | 2,880         | 2,880        |
| Honorarium                       | -             | -                        | -         | -                  | -               | -             | -            |
| Trustee expenses                 | 289           | -                        | -         | -                  | -               | 289           | 289          |
| Legal & professional fees        | 375           | -                        | -         | -                  | -               | 375           | -            |
| <b>Totals</b>                    | <b>10,211</b> | <b>-</b>                 | <b>87</b> | <b>-</b>           | <b>-</b>        | <b>10,298</b> | <b>9,695</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2024**

**9. Fixed Asset Investments**

|                                      | Freehold<br>Property | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total          |
|--------------------------------------|----------------------|-----------------------|-----------------------------|------------------------|----------------|
| <b>Cost or valuation at 1/10/23</b>  |                      |                       |                             |                        |                |
| Roseberry Ave 4                      | 135,000              | -                     | 7,860                       | 11,689                 | 154,549        |
| Roseberry Ave 6/6a                   | 150,000              | -                     | 24,966                      | 160                    | 175,126        |
| Argyll Court                         | 85,000               | -                     | 34,536                      | -                      | 119,536        |
|                                      | <u>370,000</u>       | <u>0</u>              | <u>67,362</u>               | <u>11,849</u>          | <u>449,211</u> |
| <b>Additions/Disposals</b>           | -                    | -                     | -                           | -                      | -              |
| <b>Cost or valuation at 30/09/24</b> | <u>370,000</u>       | <u>0</u>              | <u>67,362</u>               | <u>11,849</u>          | <u>449,211</u> |
| <b>Depreciation</b>                  |                      |                       |                             |                        |                |
| <b>At 1/10/2023</b>                  | -                    | -                     | 64,240                      | 10,003                 | 74,243         |
| Charge for year                      |                      |                       |                             |                        |                |
| Roseberry Ave 4                      | -                    | -                     | -                           | 107                    | 107            |
| Roseberry Ave 6/6a                   | -                    | -                     | -                           | 3                      | 3              |
| Argyll Court                         | -                    | -                     | 3,122                       | -                      | 3,122          |
| <b>At 30/9/2024</b>                  | -                    | -                     | <u>67,362</u>               | <u>10,113</u>          | <u>77,475</u>  |
| <b>Disposals</b>                     | -                    | -                     | -                           | -                      | -              |
|                                      | -                    | -                     | <u>67,362</u>               | <u>10,113</u>          | <u>77,475</u>  |
| <b>Net book value</b>                |                      |                       |                             |                        |                |
| <b>At 30/9/2024</b>                  | <u>370,000</u>       | -                     | -                           | <u>1,736</u>           | <u>371,736</u> |
| <b>At 30/9/2023</b>                  | <u>370,000</u>       | -                     | <u>3,122</u>                | <u>1,846</u>           | <u>374,968</u> |

**10. Fixed Assets for charity use**

|  | Freehold<br>Property | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total          |
|--|----------------------|-----------------------|-----------------------------|------------------------|----------------|
| <b>Cost or valuation at 1/10/2023</b>  |                      |                       |                             |                        |                |
| Society - Whitegate Drive              | 499,984              | -                     | 88,468                      | 8,652                  | 597,104        |
| Lodge                                  | -                    | 100,940               | -                           | -                      | 100,940        |
|  | <u>499,984</u>       | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>698,044</u> |
| <b>Additions/Disposals</b>             | 238,931              |                       |                             |                        | 238,931        |
| <b>Cost or valuation at 30/09/2024</b> | <u>738,915</u>       | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>936,975</u> |
| <b>Depreciation</b>                    |                      |                       |                             |                        |                |
| <b>At 1/10/2023</b>                    | -                    | -                     | 84,583                      | 8,607                  | 93,190         |
| Charge for year                        |                      |                       |                             |                        |                |
| Society                                | -                    | -                     | 3,885                       | 45                     | 3,930          |
| Lodge                                  | -                    | -                     | -                           | -                      | -              |
| <b>At 30/9/2024</b>                    | -                    | -                     | <u>88,468</u>               | <u>8,652</u>           | <u>97,120</u>  |
| <b>Disposals</b>                       | -                    | -                     | -                           | -                      | -              |
|  | -                    | -                     | <u>88,468</u>               | <u>8,652</u>           | <u>97,120</u>  |
| <b>Net book value</b>                  |                      |                       |                             |                        |                |
| <b>At 30/9/2024</b>                    | <u>738,915</u>       | <u>100,940</u>        | -                           | -                      | <u>839,855</u> |
| <b>At 30/9/2023</b>                    | <u>499,984</u>       | <u>100,940</u>        | <u>3,885</u>                | <u>45</u>              | <u>604,854</u> |

**BLACKPOOL SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS**

England & Wales - Charity number 249596

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# Accounts

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**BLACKPOOL MENCAP**

**ANNUAL REPORT AND ACCOUNTS**  
**1 OCTOBER 2022 TO 30 SEPTEMBER 2023**

**Charity Commission Reference Number 249596**

# BLACKPOOL MENCAP

## CONTENTS

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Title Page                        | 1           |
| Contents                          | 2           |
| Trustees Report                   | 3 & 4       |
| Charity Information               | 5           |
| Independent Examiner's Report     | 6           |
| Statement of Financial Activities | 7           |
| Balance Sheet                     | 8           |
| Notes to the Accounts             | 9 – 13      |

## **BLACKPOOL MENCAP** **TRUSTEES' REPORT**

The Trustees present their report together with the financial statements of the charity for the year ended 30<sup>th</sup> September 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities' (SORP FRS102).

### **Structure, Governance and Management**

Details of Trustees can be seen on page 5. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

### **Investment Policies**

The Trust Deed authorised the Trustees to make and hold investments using the general funds of the Charity.

### **Objectives and Activities**

The Society was established under a Trust Deed in order to work and promote the social awareness and integration into society for people with learning disabilities.

The Policy of the Society continues to be to seek additional finance and support to continue to provide care and to make available further properties within the locality as funds permit.

### **Achievements and Performance**

The Trustees consider that the performance of the Charity this year overall has been satisfactory, the charity has had a year of investment with money being spent on the re-build of the centre on Whitegate Drive.

The Charity would not be able to provide such a wide service to our beneficiaries without the continued support of a large number of willing support staff who give their services voluntarily.

### **Financial Review**

Incoming Resources have increased to £39,037 from £35,104 last year.

Resources expended have reduced to £56,500 from £66,759 This has resulted in overall net outgoing resources this year of £14,649 compared to £42,003 of net outgoing expenses in the previous year.

Total unrestricted funds of the charity have decreased to £1,470,032 from £1,484,681 in 2022.

Total unrestricted funds are sufficient to permit the Charity to continue in operation in the medium to long term given the continued support of volunteers.

### **Risk Assessment**

The main risk to funds of the Charity is the investment held.

The trustees identified this risk and moved the funds to lower risk funds with Fidelity Funds Network in September 2008.

### **Departure from Accounting Standards**

The Trustees of the Society have approved the decision, not to depreciate land and buildings as shown on page 13 of the financial statements, as this would not show the Society in a true and fair situation.

**BLACKPOOL MENCAP**

**TRUSTEES' REPORT**

**Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- to value assets and liabilities in accordance with the Statement of Recommended Practice Accounting by Charities.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 1995. They 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.

Approved by the Trustees on 24/11/24 and signed on their behalf by Ms L. Hinds (Trustee).

 ..... Ms L.Hinds

**BLACKPOOL MENCAP**

**CHARITY INFORMATION**

Charity Commission Number – 249596

**Officers**

**Chairperson:** Mrs. S Scholey

**General Secretary:** Mr. S Hinds

**Treasurer:** Ms L Hinds

**Trustees:**

Mr. R Sharples  
Ms. K Dodgson  
Miss E Hinds  
Mr. P Cooper  
Mr. M Cooper  
Mr. D. Segev  
Miss O Grant  
Ms. Haley-Kett  
Ms. A Timms

**Advisors**

**Bankers:** HSBC Bank  
1 Newhouse Road  
Oxford Square  
Blackpool  
FY4 4YH

**Accountants:** Goss & Co. Chartered Certified Accountants  
15 Olympic Court  
Boardmans Way  
Blackpool  
FY4 5GU

**Solicitors:** Barker Booth & Eastwood, Blackpool

**Property Valuers:** Bentley Higgs & Co.  
49 Whitegate Drive, Blackpool  
FY3 9DG

**Registered Office:** 86 Whitegate Drive  
Blackpool

**BLACKPOOL MENCAP**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**Independent examiner's report to the Trustees of  
Blackpool Society for Mentally Handicapped Children and Adults**

I report on the accounts of the Trust for the year ended 30 September 2023, which are set out on pages 7 to 13.

Respective responsibilities of trustees 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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 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 any 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 statement below.

**Independent examiner's statement**

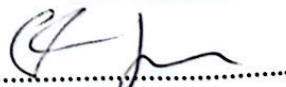
In connection with my examination, no matter has come to my attention:

(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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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

**C. F. Goss FCCA**  
**Goss & Co.**  
**Chartered Certified Accountants**  
**15 Olympic Court, Boardmans Way**  
**Whitehills Business Park**  
**Blackpool FY4 5GU**

  
.....  
24/11/24

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2023**

**Statement of Financial Activities**

|   | Notes | 2023<br><u>Unrestricted Funds</u><br>£ | 2022<br><u>Unrestricted Funds</u><br>£ |
|---|-------|--|--|
| <b>Incoming Resources</b>   |       |  |  |
| Incoming resources from generated funds   |       |  |  |
| Donations and legacies  | 2     | 915                                    | 690                                    |
| Other trading activities  | 4     | 3,535                                  | 3,326                                  |
| Income from investments   | 5     | 30,355                                 | 28,417                                 |
| Income from charitable activities   | 3     | 4,232                                  | 2,671                                  |
| Other incoming resources  |       | -                                      | -                                      |
| <b>Total incoming resources</b>   |       | <u>39,037</u>                          | <u>35,104</u>                          |
| <b>Resources Expended</b>   |       |  |  |
| Expenditure on raising funds  |       |  |  |
|   | 7     | -                                      | -                                      |
| Expenditure on Charitable activities  | 6     | 46,805                                 | 54,074                                 |
| Governance costs  | 8     | 9,695                                  | 12,685                                 |
| <b>Total resources expended</b>   |       | <u>56,500</u>                          | <u>66,759</u>                          |
| Net (losses)/gains on investments   |       | 2,814                                  | (10,348)                               |
| <b>NET INCOMING/(OUTGOING)<br/>RESOURCES</b>  |       | <u>(14,649)</u>                        | <u>(42,003)</u>                        |
| <br>  |       |  |  |
| <b>NET INCOMING/(OUTGOING)<br/>RESOURCES BEFORE OTHER<br/>RECOGNISED GAINS AND LOSSES</b> |       | (14,649)                               | (42,003)                               |
| <br>  |       |  |  |
| <b>Other recognised gains/losses</b>  |       |  |  |
| Gains/(losses) on revaluation of fixed<br>assets for charity's own use                    |       |  |  |
|   |       | -                                      | -                                      |
| <b>Total gains / losses</b>   |       | -                                      | -                                      |
| <b>NET MOVEMENT IN FUNDS</b>  |       | (14,649)                               | (42,003)                               |
| Fund balances brought forward<br>1st October 2022   |       | 1,484,681                              | 1,526,684                              |
| Transfer of realised profits  |       | -                                      | -                                      |
| Fund balances carried forward<br>30th September 2023                                      |       | <u>1,470,032</u>                       | <u>1,484,681</u>                       |

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2023**

**Balance sheet as at 30th September 2023**

|   | Notes | 2023<br>£               | 2022<br>£               |
|---|-------|-------------------------|-------------------------|
| <b>Assets and liabilities</b>                   |       |                         |                         |
| <b>FIXED ASSETS</b>                             |       |                         |                         |
| Fixed assets for charity use                    | 10    | 604,854                 | 363,718                 |
| Fixed asset investments                         | 9&12  | <u>496,460</u>          | <u>502,947</u>          |
|   |       | 1,101,314               | 866,665                 |
| <b>CURRENT ASSETS</b>                           |       |                         |                         |
| Prepayments                                     |       | -                       | -                       |
| Cash at bank and in hand                        |       | <u>370,689</u>          | <u>619,986</u>          |
|   |       | <u>370,689</u>          | <u>619,986</u>          |
| <b>CURRENT LIABILITES</b>                       |       |                         |                         |
| Creditors                                       |       | 470                     | 470                     |
| Accrued expenses                                |       | <u>1,500</u>            | <u>1,500</u>            |
|   |       | <u>1,970</u>            | <u>1,970</u>            |
| <b>NET CURRENT ASSETS</b>                       |       | <u>368,719</u>          | <u>618,016</u>          |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITES</b> |       | <u><u>1,470,033</u></u> | <u><u>1,484,681</u></u> |
| <b>THE FUNDS OF THE<br/>CHARITY:</b>            |       |                         |                         |
| <b>UNRESTRICTED INCOME<br/>FUNDS</b>            |       |                         |                         |
| Unrestricted income funds                       |       | 1,202,092               | 1,216,740               |
| Revaluation reserve                             | 11    | <u>267,941</u>          | <u>267,941</u>          |
| Total unrestricted funds                        |       | <u><u>1,470,033</u></u> | <u><u>1,484,681</u></u> |

APPROVED BY THE TRUSTEES ON .....*24/11/23*.....

AND SIGNED ON THEIR BEHALF BY:-

.....*[Signature]*.....TRUSTEE

## **BLACKPOOL MENCAP**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED** **30 SEPTEMBER 2023**

#### **1. ACCOUNTING POLICIES.**

**Basis of Accounting.** The financial statements are prepared under the historical cost convention (as modified by the inclusion of Investments and Fixed Assets at valuation) and in accordance with the Financial Reporting Standard for Smaller Entities; the Charities Act 2011 and follow the recommendations of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS102).

#### **Charitable and Fund-raising.**

**Income.** Donations and legacies are accounted for when received by the Society. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes income tax recoverable.

**Gifts in kind.** The charity receives the benefit of work carried out by volunteers and receives the use of facilities and equipment without charge. No value is placed on these items. Where the benefit extends over several periods, they are valued and included in the balance sheet at a reasonable valuation.

**Grants.** Revenue grants are credited to the income and expenditure account as received.

**Depreciation.** Depreciation of Tangible Fixed Assets is provided at the following annual rates in order to write off each asset over its estimated useful life: -

Fixtures and fittings – 15% on net written down value

Improvements to property – 15% on a straight-line basis

No depreciation is provided on freehold properties as the Society felt that as the Homes are kept to a very high standard of repair that no depreciation was necessary. Had depreciation been charged at 4% on a straight line basis, depreciation of £34,799 would have been charged in the accounts.

The trustees believe that not providing for depreciation is necessary for the accounts to give a true and fair view.

**Revaluation of land and buildings.** Land and buildings are stated at their most recent valuation as at the balance sheet date. Revaluation of the land and buildings is undertaken on the fifth anniversary or when there has been a material change in the property market, during the accounting period. A valuation was performed on 14 January 2014.

**Fund-raising and Charitable Objectives Costs.** Fund-raising expenditure comprises costs included in inducing people and organisations to contribute financially to the Charity's work.

**Management and Administration.** Expenditure on management and administration of the Charity included all expenditure not directly related to the charitable activity of fund-raising ventures. This included costs of running the office and accountancy charges.

**Taxation.** As a registered charity, the Society benefits from Rates relief and is generally exempt from Income Tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Investments.** Realised gains and losses are taken to the Income and Expenditure Account. All investments have been valued at market value at the Balance Sheet date. All increases and decreases in value during the year are shown on the Statement of Financial Activities.

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2023**

**2. Donations and legacies**

|               | Society    | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total      | 2022 total |
|---------------|------------|--------------------------|-----------|--------------------|-----------------|------------|------------|
| Donations     | 915        | -                        | -         | -                  | -               | 915        | 690        |
| Legacies      | -          | -                        | -         | -                  | -               | -          | -          |
| <b>Totals</b> | <b>915</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>915</b> | <b>690</b> |

**3. Income from charitable activities**

|                          | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total        | 2022 total   |
|--------------------------|--------------|--------------------------|-----------|--------------------|-----------------|--------------|--------------|
| Outings & events tickets | 4,232        | -                        | -         | -                  | -               | 4,232        | 2,671        |
| Rent                     | -            | -                        | -         | -                  | -               | -            | -            |
| Fees                     | -            | -                        | -         | -                  | -               | -            | -            |
| <b>Totals</b>            | <b>4,232</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>4,232</b> | <b>2,671</b> |

**4. Other trading activities**

|                          | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total        | 2022 total   |
|--------------------------|--------------|--------------------------|-----------|--------------------|-----------------|--------------|--------------|
| Raffles and draws        | 1,205        | -                        | -         | -                  | -               | 1,205        | 1,301        |
| Membership subscriptions | 2,330        | -                        | -         | -                  | -               | 2,330        | 2,025        |
| <b>Totals</b>            | <b>3,535</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>3,535</b> | <b>3,326</b> |

**5. Investment Income**

|                          | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2022 total    |
|--------------------------|----------|--------------------------|--------------|--------------------|-----------------|---------------|---------------|
| Deposit account interest | -        | -                        | -            | -                  | -               | -             | -             |
| Rental income            | -        | 11,066                   | 5,215        | 8,224              | 5,850           | 30,355        | 28,370        |
| Dividends                | -        | -                        | -            | -                  | -               | -             | 47            |
| <b>Totals</b>            | <b>-</b> | <b>11,066</b>            | <b>5,215</b> | <b>8,224</b>       | <b>5,850</b>    | <b>30,355</b> | <b>28,417</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2023**

**6. Charitable activities**

|                                 | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge     | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2022 total    |
|---------------------------------|---------------|--------------------------|---------------|--------------------|-----------------|---------------|---------------|
| Events and outings              | 9,419         | -                        | -             | -                  | -               | 9,419         | 10,557        |
| Council tax                     | -             | -                        | -             | -                  | -               | -             | -             |
| Light & heat                    | -             | -                        | 1,058         | -                  | -               | 1,058         | 760           |
| Sundries                        | 1,095         | -                        | -             | -                  | -               | 1,095         | 820           |
| Repairs and renewals            | -             | -                        | 2,670         | 588                | 1,000           | 4,258         | 11,629        |
| Gardening, cleaning and laundry | -             | -                        | -             | -                  | -               | -             | -             |
| Insurance                       | -             | 206                      | 558           | 206                | 206             | 1,176         | 1,162         |
| Lodge running costs             | -             | -                        | 248           | -                  | -               | 248           | 228           |
| Site fees                       | -             | -                        | -             | -                  | -               | -             | -             |
| Depreciation                    | 11,320        | 2,816                    | -             | 1,305              | 5,180           | 20,621        | 20,668        |
| Service charge                  | -             | -                        | 7,930         | -                  | 1,000           | 8,930         | 8,250         |
| <b>Totals</b>                   | <b>21,834</b> | <b>3,022</b>             | <b>12,464</b> | <b>2,099</b>       | <b>7,386</b>    | <b>46,805</b> | <b>54,074</b> |

**7. Expenditure on raising funds**

|                    | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total    | 2021 total |
|--------------------|----------|--------------------------|-----------|--------------------|-----------------|----------|------------|
| Licences           | -        | -                        | -         | -                  | -               | -        | -          |
| Events and outings | -        | -                        | -         | -                  | -               | -        | -          |
| <b>Totals</b>      | <b>-</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>-</b> | <b>-</b>   |

**8. Governance costs**

|                                  | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total        | 2022 total    |
|----------------------------------|--------------|--------------------------|-----------|--------------------|-----------------|--------------|---------------|
| Accountancy fees                 | 2,760        | -                        | -         | -                  | -               | 2,760        | 2,760         |
| Secretary costs                  | -            | -                        | -         | -                  | -               | -            | -             |
| Bookkeeping and admin            | -            | -                        | -         | -                  | -               | -            | -             |
| Postage, printing and stationery | 1,025        | -                        | -         | -                  | -               | 1,025        | 973           |
| MENCAP                           | -            | -                        | -         | -                  | -               | -            | -             |
| Insurance - office               | 368          | -                        | -         | -                  | -               | 368          | 312           |
| Telephone                        | -            | -                        | -         | -                  | -               | -            | 600           |
| Light & heat                     | -            | -                        | -         | -                  | -               | -            | -             |
| Water                            | 109          | -                        | -         | -                  | -               | 109          | 1,471         |
| Rates                            | 2,033        | -                        | -         | -                  | -               | 2,033        | 3,227         |
| Cleaning                         | -            | -                        | -         | -                  | -               | -            | -             |
| Bank charges                     | 165          | -                        | 66        | -                  | -               | 231          | 173           |
| Storage                          | 2,880        | -                        | -         | -                  | -               | 2,880        | 2,880         |
| Honorarium                       | -            | -                        | -         | -                  | -               | -            | -             |
| Trustee expenses                 | 289          | -                        | -         | -                  | -               | 289          | 289           |
| Legal & professional fees        | -            | -                        | -         | -                  | -               | -            | -             |
| <b>Totals</b>                    | <b>9,629</b> | <b>-</b>                 | <b>66</b> | <b>-</b>           | <b>-</b>        | <b>9,695</b> | <b>12,685</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2023**

**9. Fixed Asset Investments**

|                                      | Freehold<br>Property | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total          |
|--------------------------------------|----------------------|-----------------------|-----------------------------|------------------------|----------------|
| <b>Cost or valuation at 1/10/22</b>  |                      |                       |                             |                        |                |
| Roseberry Ave 4                      | 135,000              | -                     | 7,860                       | 11,689                 | 154,549        |
| Roseberry Ave 6/6a                   | 150,000              | -                     | 24,966                      | 160                    | 175,126        |
| Argyll Court                         | 85,000               | -                     | 34,536                      | -                      | 119,536        |
|                                      | <u>370,000</u>       | <u>0</u>              | <u>67,362</u>               | <u>11,849</u>          | <u>449,211</u> |
| <b>Additions/Disposals</b>           |                      |                       |                             |                        |                |
|                                      | -                    | -                     | -                           | -                      | -              |
| <b>Cost or valuation at 30/09/23</b> |                      |                       |                             |                        |                |
|                                      | <u>370,000</u>       | <u>0</u>              | <u>67,362</u>               | <u>11,849</u>          | <u>449,211</u> |
| <b>Depreciation</b>                  |                      |                       |                             |                        |                |
| <b>At 1/10/2022</b>                  |                      |                       |                             |                        |                |
|                                      | -                    | -                     | 55,068                      | 9,874                  | 64,942         |
| <b>Charge for year</b>               |                      |                       |                             |                        |                |
| Roseberry Ave 4                      | -                    | -                     | 1,179                       | 126                    | 1,305          |
| Roseberry Ave 6/6a                   | -                    | -                     | 2,813                       | 3                      | 2,816          |
| Argyll Court                         | -                    | -                     | 5,180                       | -                      | 5,180          |
| <b>At 30/9/2023</b>                  | <u>-</u>             | <u>-</u>              | <u>64,240</u>               | <u>10,003</u>          | <u>74,243</u>  |
| <b>Disposals</b>                     |                      |                       |                             |                        |                |
|                                      | -                    | -                     | -                           | -                      | -              |
|                                      | <u>-</u>             | <u>-</u>              | <u>64,240</u>               | <u>10,003</u>          | <u>74,243</u>  |
| <b>Net book value</b>                |                      |                       |                             |                        |                |
| <b>At 30/9/2023</b>                  |                      |                       |                             |                        |                |
|                                      | <u>370,000</u>       | <u>-</u>              | <u>3,122</u>                | <u>1,846</u>           | <u>374,968</u> |
| <b>At 30/9/2022</b>                  |                      |                       |                             |                        |                |
|                                      | <u>370,000</u>       | <u>-</u>              | <u>12,294</u>               | <u>1,975</u>           | <u>384,269</u> |

**10. Fixed Assets for charity use**

|  | Freehold<br>Property | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total          |
|--|----------------------|-----------------------|-----------------------------|------------------------|----------------|
| <b>Cost or valuation at 1/10/2022</b>  |                      |                       |                             |                        |                |
| Society - Whitegate Drive              | 247,528              | -                     | 88,468                      | 8,652                  | 344,648        |
| Lodge                                  | -                    | 100,940               | -                           | -                      | 100,940        |
|  | <u>247,528</u>       | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>445,588</u> |
| <b>Additions/Disposals</b>             |                      |                       |                             |                        |                |
|  | 252,456              | -                     | -                           | -                      | 252,456        |
| <b>Cost or valuation at 30/09/2023</b> |                      |                       |                             |                        |                |
|  | <u>499,984</u>       | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>698,044</u> |
| <b>Depreciation</b>                    |                      |                       |                             |                        |                |
| <b>At 1/10/2022</b>                    |                      |                       |                             |                        |                |
|  | -                    | -                     | 73,399                      | 8,471                  | 81,870         |
| <b>Charge for year</b>                 |                      |                       |                             |                        |                |
| Society                                | -                    | -                     | 11,184                      | 136                    | 11,320         |
| Lodge                                  | -                    | -                     | -                           | -                      | -              |
| <b>At 30/9/2023</b>                    | <u>-</u>             | <u>-</u>              | <u>84,583</u>               | <u>8,607</u>           | <u>93,190</u>  |
| <b>Disposals</b>                       |                      |                       |                             |                        |                |
|  | -                    | -                     | -                           | -                      | -              |
|  | <u>-</u>             | <u>-</u>              | <u>84,583</u>               | <u>8,607</u>           | <u>93,190</u>  |
| <b>Net book value</b>                  |                      |                       |                             |                        |                |
| <b>At 30/9/2023</b>                    |                      |                       |                             |                        |                |
|  | <u>499,984</u>       | <u>100,940</u>        | <u>3,885</u>                | <u>45</u>              | <u>604,854</u> |
| <b>At 30/9/2022</b>                    |                      |                       |                             |                        |                |
|  | <u>247,528</u>       | <u>100,940</u>        | <u>15,069</u>               | <u>181</u>             | <u>363,718</u> |

## BLACKPOOL MENCAP

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 11. TANGIBLE ASSETS, PROPERTIES VALUATION PLUS ADDITIONS.

|                               |                   |
|-------------------------------|-------------------|
| 4 Roseberry Avenue, Blackpool | 142,860           |
| Duck View Lodge               | 100,940           |
| 86 Whitegate Drive            | 588,452           |
| 6/6a Roseberry Avenue         | 174,966           |
| Argyll Court                  | 119,536           |
|                               | <u>£1,126,754</u> |

| <u>Revaluation of Charities Assets.</u> | <u>2014 Valuation</u> | <u>2006 Valuation</u> |
|---|-----------------------|-----------------------|
| Whitegate Drive                         | £170,000              | 220,000               |
| 4 Roseberry Avenue                      | £135,000              | 170,000               |
| 6 Roseberry Avenue                      | £150,000              | N/A                   |

Revaluations were carried out in January 2014 by McDonald Bentley Higgs and Co Chartered Surveyors. The trustees believe there would be little difference between the Valuations and at the balance sheet date. The previous valuation was carried in March 2006.

#### 12. INVESTMENTS

Investments are held with Fidelity funds Network.

|                            |                 |
|----------------------------|-----------------|
| Value at 1 October 2022    | £118,678        |
| Increase in value          | £2,814          |
| Value at 30 September 2023 | <u>£121,492</u> |

#### 13. STAFF COSTS.

|  | <u>2023</u> | <u>2022</u> |
|--|-------------|-------------|
| Gross wages, Employers NI and redundancy costs | <u>£nil</u> | <u>£nil</u> |

#### 14. INDEMNITY INSURANCE.

An amount of £289 has been paid out of charity funds to indemnify the trustees against the consequences of any neglect or default on their part.

#### 15. TRUSTEE EXPENSES.

Trustees receive small amounts from the charity for the re-imbursment of expenses  
2023 - £230 (2022 - £600).

#### 16. TRUSTEE RENUMERATION.

The charity treasurer received an honorarium of £nil (2022 £nil) for the work she does on the bookkeeping of the charity including communication with the charity accountants.

**BLACKPOOL SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS**

England & Wales - Charity number 249596

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# Accounts

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**BLACKPOOL MENCAP**

**ANNUAL REPORT AND ACCOUNTS**  
**1 OCTOBER 2021 TO 30 SEPTEMBER 2022**

**Charity Commission Reference Number 249596**

# BLACKPOOL MENCAP

## CONTENTS

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Title Page                        | 1           |
| Contents                          | 2           |
| Trustees Report                   | 3 & 4       |
| Charity Information               | 5           |
| Independent Examiner's Report     | 6           |
| Statement of Financial Activities | 7           |
| Balance Sheet                     | 8           |
| Notes to the Accounts             | 9 – 13      |

## **BLACKPOOL MENCAP** **TRUSTEES' REPORT**

The Trustees present their report together with the financial statements of the charity for the year ended 30<sup>th</sup> September 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities' (SORP FRS102).

### **Structure, Governance and Management**

Details of Trustees can be seen on page 5. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

### **Investment Policies**

The Trust Deed authorised the Trustees to make and hold investments using the general funds of the Charity.

### **Objectives and Activities**

The Society was established under a Trust Deed in order to work and promote the social awareness and integration into society for people with learning disabilities.

The Policy of the Society continues to be to seek additional finance and support to continue to provide care and to make available further properties within the locality as funds permit.

### **Achievements and Performance**

The Trustees consider that the performance of the Charity this year overall has been satisfactory, the charity has had a year of investment with money being spent on the re-build of the centre on Whitegate Drive and considerable repairs being made to the Investment properties held.

The Charity would not be able to provide such a wide service to our beneficiaries without the continued support of a large number of willing support staff who give their services voluntarily.

### **Financial Review**

Incoming Resources have fallen to £35,104 from £92,128 last year, 2021 had a large legacy of £61,273.

Resources expended have reduced to £66,759 from £86,500 This has resulted in overall net outgoing resources this year of £42,003 compared to a gain last year of £98,281, 2021 had a profit on the sale of Fourth Avenue of £83,868

Total unrestricted funds of the charity have decreased to £1,484,681 from £1,526,684 in 2021.

Total unrestricted funds are sufficient to permit the Charity to continue in operation in the medium to long term given the continued support of volunteers.

### **Risk Assessment**

The main risk to funds of the Charity is the investment held.

The trustees identified this risk and moved the funds to lower risk funds with Fidelity Funds Network in September 2008.

### **Departure from Accounting Standards**

The Trustees of the Society have approved the decision, not to depreciate land and buildings as shown on page 13 of the financial statements, as this would not show the Society in a true and fair situation.

**BLACKPOOL MENCAP**

**TRUSTEES' REPORT**

**Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- to value assets and liabilities in accordance with the Statement of Recommended Practice Accounting by Charities.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 1995. They 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.

Approved by the Trustees on <sup>13/7/23</sup>..... and signed on their behalf by Ms L. Hinds (Trustee).

.....  ..... Ms L.Hinds

**BLACKPOOL MENCAP**

**CHARITY INFORMATION**

**Charity Commission Number – 249596**

**Officers**

**Chairperson:** Mrs. S Scholey

**General Secretary:** Mr. S Hinds

**Treasurer:** Ms L Hinds

**Trustees:**

Mr. R Sharples  
Ms. K Dodgson  
Miss E Hinds  
Mr. N Sharp (Resigned 26/02/2023)  
Mrs. J Ellison  
Mr. P Burrows  
Miss O Grant  
Ms. A Maunder  
Miss K Kidd

**Advisors**

**Bankers:** HSBC Bank  
1 Newhouse Road  
Oxford Square  
Blackpool  
FY4 4YH

**Accountants:** Goss & Co. Chartered Certified Accountants  
15 Olympic Court  
Boardmans Way  
Blackpool  
FY4 5GU

**Solicitors:** Barker Booth & Eastwood, Blackpool

**Property Valuers:** Bentley Higgs & Co.  
49 Whitegate Drive, Blackpool  
FY3 9DG

**Registered Office:** 86 Whitegate Drive  
Blackpool

**BLACKPOOL MENCAP**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**Independent examiner's report to the Trustees of  
Blackpool Society for Mentally Handicapped Children and Adults**

I report on the accounts of the Trust for the year ended 30 September 2022, which are set out on pages 7 to 13.

Respective responsibilities of trustees 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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 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 any 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 statement below.

**Independent examiner's statement**

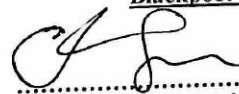
In connection with my examination, no matter has come to my attention:

(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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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

**C. F. Goss FCCA**  
**Goss & Co.**  
**Chartered Certified Accountants**  
**15 Olympic Court, Boardmans Way**  
**Whitehills Business Park**  
**Blackpool FY4 5GU**

  
.....  
13/7/23

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2022**

**Statement of Financial Activities**

|   | Notes | 2022<br><u>Unrestricted Funds</u><br>£ | 2021<br><u>Unrestricted Funds</u><br>£ |
|---|-------|--|--|
| <b>Incoming Resources</b>   |       |  |  |
| Incoming resources from generated funds   |       |  |  |
| Donations and legacies  | 2     | 690                                    | 61,691                                 |
| Other trading activities  | 4     | 3,326                                  | 1,675                                  |
| Income from investments   | 5     | 28,417                                 | 28,762                                 |
| Income from charitable activities   | 3     | 2,671                                  | -                                      |
| Other incoming resources  |       | -                                      | -                                      |
| <b>Total incoming resources</b>   |       | <u>35,104</u>                          | <u>92,128</u>                          |
| <b>Resources Expended</b>   |       |  |  |
| Expenditure on raising funds  |       |  |  |
|   | 7     | -                                      | -                                      |
| Expenditure on Charitable activities  | 6     | 54,074                                 | 74,074                                 |
| Governance costs  | 8     | 12,685                                 | 12,426                                 |
| <b>Total resources expended</b>   |       | <u>66,759</u>                          | <u>86,500</u>                          |
| Net (losses)/gains on investments   |       | (10,348)                               | 92,653                                 |
| <b>NET INCOMING/(OUTGOING) RESOURCES</b>  |       | <u>(42,003)</u>                        | <u>98,281</u>                          |
| <br><b>NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b> |       |  |  |
|   |       | (42,003)                               | 98,281                                 |
| <b>Other recognised gains/losses</b>  |       |  |  |
| Gains/(losses) on revaluation of fixed assets for charity's own use                   |       |  |  |
|   |       | -                                      | -                                      |
| Total gains / losses  |       | -                                      | -                                      |
| <b>NET MOVEMENT IN FUNDS</b>  |       | (42,003)                               | 98,281                                 |
| Fund balances brought forward 1st October 2020  |       | 1,526,684                              | 1,428,403                              |
| Transfer of realised profits  |       | -                                      | -                                      |
| Fund balances carried forward 30th September 2021                                     |       | <u>1,484,681</u>                       | <u>1,526,684</u>                       |

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2022**

**Balance sheet as at 30th September 2022**

| Assets and liabilities                          | Notes | 2022<br>£               | 2021<br>£               |
|---|-------|-------------------------|-------------------------|
| <b>FIXED ASSETS</b>                             |       |                         |                         |
| Fixed assets for charity use                    | 10    | 363,718                 | 315,062                 |
| Fixed asset investments                         | 9&12  | <u>502,947</u>          | <u>522,619</u>          |
|   |       | 866,665                 | 837,681                 |
| <b>CURRENT ASSETS</b>                           |       |                         |                         |
| Prepayments                                     |       | -                       | -                       |
| Debtor - deposit                                |       | -                       | -                       |
| Cash at bank and in hand                        |       | <u>619,986</u>          | <u>690,973</u>          |
|   |       | <u>619,986</u>          | <u>690,973</u>          |
| <b>CURRENT LIABILITES</b>                       |       |                         |                         |
| Creditors                                       |       | 470                     | 470                     |
| Accrued expenses                                |       | <u>1,500</u>            | <u>1,500</u>            |
|   |       | <u>1,970</u>            | <u>1,970</u>            |
| <b>NET CURRENT ASSETS</b>                       |       | <u>618,016</u>          | <u>689,003</u>          |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITES</b> |       | <u><u>1,484,681</u></u> | <u><u>1,526,684</u></u> |
| <b>THE FUNDS OF THE<br/>CHARITY:</b>            |       |                         |                         |
| <b>UNRESTRICTED INCOME<br/>FUNDS</b>            |       |                         |                         |
| Unrestricted income funds                       |       | 1,216,740               | 1,258,743               |
| Revaluation reserve                             | 11    | <u>267,941</u>          | <u>267,941</u>          |
| Total unrestricted funds                        |       | <u><u>1,484,681</u></u> | <u><u>1,526,684</u></u> |

APPROVED BY THE TRUSTEES ON 12/7/23.....

AND SIGNED ON THEIR BEHALF BY:- *J.G. Hinds*.....TRUSTEE

## **BLACKPOOL MENCAP**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED** **30 SEPTEMBER 2022**

#### **1. ACCOUNTING POLICIES.**

**Basis of Accounting.** The financial statements are prepared under the historical cost convention (as modified by the inclusion of Investments and Fixed Assets at valuation) and in accordance with the Financial Reporting Standard for Smaller Entities; the Charities Act 2011 and follow the recommendations of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS102).

#### **Charitable and Fund-raising.**

**Income.** Donations and legacies are accounted for when received by the Society. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes income tax recoverable.

**Gifts in kind.** The charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items. Where the benefit extends over several periods, they are valued and included in the balance sheet at a reasonable valuation.

**Grants.** Revenue grants are credited to the income and expenditure account as received.

**Depreciation.** Depreciation of Tangible Fixed Assets is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures and fittings – 15% on net written down value

Improvements to property – 15% on a straight line basis

No depreciation is provided on freehold properties as the Society felt that as the Homes are kept to a very high standard of repair that no depreciation was necessary. Had depreciation been charged at 4% on a straight line basis, depreciation of £24,701 would have been charged in the accounts.

The trustees believe that not providing for depreciation is necessary for the accounts to give a true and fair view.

**Revaluation of land and buildings.** Land and buildings are stated at their most recent valuation as at the balance sheet date. Revaluation of the land and buildings is undertaken on the fifth anniversary or when there has been a material change in the property market, during the accounting period. A valuation was performed on 14 January 2014.

**Fund-raising and Charitable Objectives Costs.** Fund-raising expenditure comprises costs included in inducing people and organisations to contribute financially to the Charity's work.

**Management and Administration.** Expenditure on management and administration of the Charity included all expenditure not directly related to the charitable activity of fund-raising ventures. This included costs of running the office and accountancy charges.

**Taxation.** As a registered charity, the Society benefits from Rates relief and is generally exempt from Income Tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Investments.** Realised gains and losses are taken to the Income and Expenditure Account. All investments have been valued at market value at the Balance Sheet date. All increases and decreases in value during the year are shown on the Statement of Financial Activities.

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2022**

**2. Donations and legacies**

|               | Society    | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total      | 2021 total    |
|---------------|------------|--------------------------|-----------|--------------------|-----------------|------------|---------------|
| Donations     | 690        | -                        | -         | -                  | -               | 690        | 418           |
| Legacies      | -          | -                        | -         | -                  | -               | -          | 61,273        |
| <b>Totals</b> | <b>690</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>690</b> | <b>61,691</b> |

**3. Income from charitable activities**

|                          | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total        | 2021 total |
|--------------------------|----------|--------------------------|-----------|--------------------|-----------------|--------------|------------|
| Outings & events tickets | -        | -                        | -         | -                  | -               | 2,671        | -          |
| Rent                     | -        | -                        | -         | -                  | -               | -            | -          |
| Fees                     | -        | -                        | -         | -                  | -               | -            | -          |
| <b>Totals</b>            | <b>-</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>2,671</b> | <b>-</b>   |

**4. Other trading activities**

|                          | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total        | 2021 total   |
|--------------------------|--------------|--------------------------|-----------|--------------------|-----------------|--------------|--------------|
| Raffles and draws        | 1,301        | -                        | -         | -                  | -               | 1,301        | -            |
| Membership subscriptions | 2,025        | -                        | -         | -                  | -               | 2,025        | 1,675        |
| <b>Totals</b>            | <b>3,326</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>3,326</b> | <b>1,675</b> |

**5. Investment Income**

|                          | Society   | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2021 total    |
|--------------------------|-----------|--------------------------|--------------|--------------------|-----------------|---------------|---------------|
| Deposit account interest | -         | -                        | -            | -                  | -               | -             | -             |
| Rental income            | -         | 10,886                   | 4,740        | 7,869              | 4,875           | 28,370        | 28,762        |
| Dividends                | 47        | -                        | -            | -                  | -               | 47            | -             |
| <b>Totals</b>            | <b>47</b> | <b>10,886</b>            | <b>4,740</b> | <b>7,869</b>       | <b>4,875</b>    | <b>28,417</b> | <b>28,762</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2022**

**6. Charitable activities**

|                                 | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2021 total    |
|---------------------------------|---------------|--------------------------|--------------|--------------------|-----------------|---------------|---------------|
| Events and outings              | 10,557        | -                        | -            | -                  | -               | 10,557        | 4,842         |
| Council tax                     | -             | -                        | -            | -                  | -               | -             | 558           |
| Light & heat                    | -             | -                        | 760          | -                  | -               | 760           | 777           |
| Sundries                        | 820           | -                        | -            | -                  | -               | 820           | 346           |
| Repairs and renewals            | 90            | 739                      | 626          | 8,604              | 1,570           | 11,629        | 32,761        |
| Gardening, cleaning and laundry | -             | -                        | -            | -                  | -               | -             | -             |
| Insurance                       | -             | 215                      | 517          | 215                | 215             | 1,162         | 1,368         |
| Lodge running costs             | -             | -                        | 228          | -                  | -               | 228           | 133           |
| Site fees                       | -             | -                        | -            | -                  | -               | -             | 11,227        |
| Depreciation                    | 11,344        | 2,817                    | -            | 1,327              | 5,180           | 20,668        | 21,262        |
| Service charge                  | -             | -                        | 7,350        | -                  | 900             | 8,250         | 800           |
| <b>Totals</b>                   | <b>22,811</b> | <b>3,771</b>             | <b>9,481</b> | <b>10,146</b>      | <b>7,865</b>    | <b>54,074</b> | <b>74,074</b> |

**7. Expenditure on raising funds**

|                    | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total    | 2021 total |
|--------------------|----------|--------------------------|-----------|--------------------|-----------------|----------|------------|
| Licences           | -        | -                        | -         | -                  | -               | -        | -          |
| Events and outings | -        | -                        | -         | -                  | -               | -        | -          |
| <b>Totals</b>      | <b>-</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>        | <b>-</b> | <b>-</b>   |

**8. Governance costs**

|                                  | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Argyll<br>Court | Total         | 2021 total    |
|----------------------------------|---------------|--------------------------|-----------|--------------------|-----------------|---------------|---------------|
| Accountancy fees                 | 2,760         | -                        | -         | -                  | -               | 2,760         | 2,760         |
| Secretary costs                  | -             | -                        | -         | -                  | -               | -             | -             |
| Bookkeeping and admin            | -             | -                        | -         | -                  | -               | -             | -             |
| Postage, printing and stationery | 973           | -                        | -         | -                  | -               | 973           | 160           |
| MENCAP                           | -             | -                        | -         | -                  | -               | -             | -             |
| Insurance - office               | 312           | -                        | -         | -                  | -               | 312           | 424           |
| Telephone                        | 600           | -                        | -         | -                  | -               | 600           | -             |
| Light & heat                     | -             | -                        | -         | -                  | -               | -             | 785           |
| Water                            | 1,471         | -                        | -         | -                  | -               | 1,471         | 1,272         |
| Rates                            | 3,227         | -                        | -         | -                  | -               | 3,227         | 3,226         |
| Cleaning                         | -             | -                        | -         | -                  | -               | -             | -             |
| Bank charges                     | 116           | -                        | 57        | -                  | -               | 173           | -             |
| Storage                          | 2,880         | -                        | -         | -                  | -               | 2,880         | 2,739         |
| Honorarium                       | -             | -                        | -         | -                  | -               | -             | -             |
| Trustee expenses                 | 289           | -                        | -         | -                  | -               | 289           | 1,060         |
| Legal & professional fees        | -             | -                        | -         | -                  | -               | -             | -             |
| <b>Totals</b>                    | <b>12,628</b> | <b>-</b>                 | <b>57</b> | <b>-</b>           | <b>-</b>        | <b>12,685</b> | <b>12,426</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2022**

**9. Fixed Asset Investments**

|                                      | Freehold<br>Property | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total          |
|--------------------------------------|----------------------|-----------------------|-----------------------------|------------------------|----------------|
| <b>Cost or valuation at 1/10/21</b>  |                      |                       |                             |                        |                |
| Roseberry Ave 4                      | 135,000              | -                     | 7,860                       | 11,689                 | 154,549        |
| Roseberry Ave 6/6a                   | 150,000              | -                     | 24,966                      | 160                    | 175,126        |
| Argyll Court                         | 85,000               | -                     | 34,536                      | -                      | 119,536        |
|                                      | <u>370,000</u>       | <u>0</u>              | <u>67,362</u>               | <u>11,849</u>          | <u>449,211</u> |
| <b>Additions/Disposals</b>           | -                    | -                     | -                           | -                      | -              |
|                                      |                      |                       |                             |                        |                |
| <b>Cost or valuation at 30/09/22</b> | <u>370,000</u>       | <u>0</u>              | <u>67,362</u>               | <u>11,849</u>          | <u>449,211</u> |
| <b>Depreciation</b>                  |                      |                       |                             |                        |                |
| <b>At 1/10/2021</b>                  | -                    | -                     | 45,896                      | 9,722                  | 55,618         |
| <b>Charge for year</b>               |                      |                       |                             |                        |                |
| Roseberry Ave 4                      | -                    | -                     | 1,179                       | 148                    | 1,327          |
| Roseberry Ave 6/6a                   | -                    | -                     | 2,813                       | 4                      | 2,817          |
| Argyll Court                         | -                    | -                     | 5,180                       | -                      | 5,180          |
| <b>At 30/9/2022</b>                  | -                    | -                     | <u>55,068</u>               | <u>9,874</u>           | <u>64,942</u>  |
| <b>Disposals</b>                     | -                    | -                     | -                           | -                      | -              |
|                                      |                      |                       |                             |                        |                |
|                                      | -                    | -                     | <u>55,068</u>               | <u>9,874</u>           | <u>64,942</u>  |
| <b>Net book value</b>                |                      |                       |                             |                        |                |
| <b>At 30/9/2022</b>                  | <u>370,000</u>       | -                     | <u>12,294</u>               | <u>1,975</u>           | <u>384,269</u> |
| <b>At 30/9/2021</b>                  | <u>370,000</u>       | -                     | <u>21,466</u>               | <u>2,127</u>           | <u>393,593</u> |

**10. Fixed Assets for charity use**

|                                       | Freehold<br>Property | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total          |
|---------------------------------------|----------------------|-----------------------|-----------------------------|------------------------|----------------|
| <b>Cost or valuation at 1/10/2021</b> |                      |                       |                             |                        |                |
| Society - Whitegate Drive             | 187,528              | -                     | 88,468                      | 8,652                  | 284,648        |
| Lodge                                 | -                    | 100,940               | -                           | -                      | 100,940        |
|                                       | <u>187,528</u>       | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>385,588</u> |
| <b>Additions/Disposals</b>            | 60,000               |                       |                             |                        | 60,000         |
|                                       |                      |                       |                             |                        |                |
| <b>Cost or valuation at 30/09/22</b>  | <u>247,528</u>       | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>445,588</u> |
| <b>Depreciation</b>                   |                      |                       |                             |                        |                |
| <b>At 1/10/2021</b>                   | -                    | -                     | 62,215                      | 8,311                  | 70,526         |
| <b>Charge for year</b>                |                      |                       |                             |                        |                |
| Society                               | -                    | -                     | 11,184                      | 160                    | 11,344         |
| Lodge                                 | -                    | -                     | -                           | -                      | -              |
| <b>At 30/9/2022</b>                   | -                    | -                     | <u>73,399</u>               | <u>8,471</u>           | <u>81,870</u>  |
| <b>Disposals</b>                      | -                    | -                     | -                           | -                      | -              |
|                                       |                      |                       |                             |                        |                |
|                                       | -                    | -                     | <u>73,399</u>               | <u>8,471</u>           | <u>81,870</u>  |
| <b>Net book value</b>                 |                      |                       |                             |                        |                |
| <b>At 30/9/2022</b>                   | <u>247,528</u>       | <u>100,940</u>        | <u>15,069</u>               | <u>181</u>             | <u>363,718</u> |
| <b>At 30/9/2021</b>                   | <u>187,528</u>       | <u>100,940</u>        | <u>26,253</u>               | <u>341</u>             | <u>315,062</u> |

**BLACKPOOL MENCAP**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED**  
**30 SEPTEMBER 2022**

**11. TANGIBLE ASSETS, PROPERTIES VALUATION PLUS ADDITIONS.**

|                               |                 |
|-------------------------------|-----------------|
| 4 Roseberry Avenue, Blackpool | 154,549         |
| Duck View Lodge               | 100,940         |
| 86 Whitegate Drive            | 284,648         |
| 6/6a Roseberry Avenue         | 175,126         |
| Argyll Court                  | 119,536         |
|                               | <u>£658,468</u> |

| <b>Revaluation of Charities Assets.</b> | <b><u>2014 Valuation</u></b> | <b><u>2006 Valuation</u></b> |
|---|------------------------------|------------------------------|
| Whitegate Drive                         | £170,000                     | 220,000                      |
| 4 Roseberry Avenue                      | £135,000                     | 170,000                      |
| 6 Roseberry Avenue                      | £150,000                     | N/A                          |

Revaluations were carried out in January 2014 by McDonald Bentley Higgs and Co Chartered Surveyors. The trustees believe there would be little difference between the Valuations and at the balance sheet date. The previous valuation was carried in March 2006.

**12. INVESTMENTS**

Investments are held with Fidelity funds Network.

|                            |                 |
|----------------------------|-----------------|
| Value at 1 October 2021    | £129,026        |
| Decrease in value          | £10,348         |
| Value as 30 September 2022 | <u>£118,678</u> |

**13. STAFF COSTS.**

|  | <b>2022</b> | <b>2021</b> |
|--|-------------|-------------|
| Gross wages, Employers NI and redundancy costs | <u>£nil</u> | <u>£nil</u> |

**14. INDEMNITY INSURANCE.**

An amount of £289 has been paid out of charity funds to indemnify the trustees against the consequences of any neglect or default on their part.

**15. TRUSTEE EXPENSES.**

Trustees receive small amounts from the charity for the re-imbursment of expenses  
2022 - £600 (2021 - £1,060).

**16. TRUSTEE RENUMERATION.**

The charity treasurer received an honorarium of £nil (2021 £nil) for the work she does on the bookkeeping of the charity including communication with the charity accountants.

**BLACKPOOL SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS**

England & Wales - Charity number 249596

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# Accounts

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**BLACKPOOL MENCAP**

**ANNUAL REPORT AND ACCOUNTS**  
**1 OCTOBER 2020 TO 30 SEPTEMBER 2021**

**Charity Commission Reference Number 249596**

## BLACKPOOL MENCAP

### CONTENTS

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Title Page                        | 1           |
| Contents                          | 2           |
| Trustees Report                   | 3 & 4       |
| Charity Information               | 5           |
| Independent Examiner's Report     | 6           |
| Statement of Financial Activities | 7           |
| Balance Sheet                     | 8           |
| Notes to the Accounts             | 9 – 13      |

## **BLACKPOOL MENCAP** **TRUSTEES' REPORT**

The Trustees present their report together with the financial statements of the charity for the year ended 30<sup>th</sup> September 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities' (SORP FRS102).

### **Structure, Governance and Management**

Details of Trustees can be seen on page 5. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

### **Investment Policies**

The Trust Deed authorised the Trustees to make and hold investments using the general funds of the Charity.

### **Objectives and Activities**

The Society was established under a Trust Deed in order to work and promote the social awareness and integration into society for people with learning disabilities.

The Policy of the Society continues to be to seek additional finance and support to continue to provide care and to make available further properties within the locality as funds permit.

### **Achievements and Performance**

The Trustees consider that the performance of the Charity this year overall has been satisfactory, the charity has had a year of investment with money being spent on the upgrade of the centre on Whitegate Drive and considerable repairs being made to the other properties held.

The Charity would not be able to provide such a wide service to our beneficiaries without the continued support of a large number of willing support staff who give their services voluntarily.

### **Financial Review**

Incoming Resources have increased to £92,128 from £39,043 last year.

Resources expended have reduced to £86,500 from £97,415 This has resulted in overall net incoming resources this year of £98,281 compared to a deficit last year of £62,094.

Total unrestricted funds of the charity have increased to £1,526,684 from £1,428,403 in 2020.

Total unrestricted funds are sufficient to permit the Charity to continue in operation in the medium to long term given the continued support of volunteers.

### **Risk Assessment**

The main risk to funds of the Charity is the investment held:

The trustees identified this risk and moved the funds to lower risk funds with Fidelity Funds Network in September 2008.

### **Departure from Accounting Standards**

The Trustees of the Society have approved the decision, not to depreciate land and buildings as shown on page 13 of the financial statements, as this would not show the Society in a true and fair situation.

**BLACKPOOL MENCAP**

**TRUSTEES' REPORT**


**Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- to value assets and liabilities in accordance with the Statement of Recommended Practice Accounting by Charities.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 1995. They 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.

Approved by the Trustees on 17/05/2022 and signed on their behalf by Ms L. Hinds (Trustee).

  
..... Ms L.Hinds

**BLACKPOOL MENCAP**

**CHARITY INFORMATION**

**Charity Commission Number – 249596**

**Officers**

**Chairperson:** Mrs. S Scholey

**General Secretary:** Mr. S Hinds

**Treasurer:** Ms L Hinds

**Trustees:**

Mr. R Sharples  
Ms. K Dodgson  
Miss E Hinds  
Mr. N Sharp  
Mrs. J Ellison  
Mr. P Burrows  
Miss O Grant  
Ms. A Maunder  
Miss K Kidd

**Advisors**

**Bankers:** HSBC Bank  
1 Newhouse Road  
Oxford Square  
Blackpool  
FY4 4YH

**Accountants:** Goss & Co. Chartered Certified Accountants  
15 Olympic Court  
Boardmans Way  
Blackpool  
FY4 5GU

**Solicitors:** Barker Booth & Eastwood, Blackpool

**Property Valuers:** Bentley Higgs & Co.  
49 Whitegate Drive, Blackpool  
FY3 9DG

**Registered Office:** 86 Whitegate Drive  
Blackpool

**BLACKPOOL MENCAP**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Independent examiner's report to the Trustees of  
Blackpool Society for Mentally Handicapped Children and Adults**

I report on the accounts of the Trust for the year ended 30 September 2021, which are set out on pages 7 to 13.

Respective responsibilities of trustees 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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 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 any 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 statement below.

**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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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

**C. F. Goss FCCA**  
**Goss & Co.**  
**Chartered Certified Accountants**  
**15 Olympic Court, Boardmans Way**  
**Whitehills Business Park**  
**Blackpool FY4 5GU**

  
.....

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2021**

**Statement of Financial Activities**


| Notes   | 2021<br><u>Unrestricted Funds</u><br>£ | 2020<br><u>Unrestricted Funds</u><br>£ |
|---|--|--|
| <b>Incoming Resources</b>   |  |  |
| Incoming resources from generated funds   |  |  |
| Donations and legacies  | 2 61,691                               | 5,753                                  |
| Other trading activities  | 4 1,675                                | 1,974                                  |
| Income from investments   | 5 28,762                               | 30,008                                 |
| Income from charitable activities   | 3 -                                    | 1,308                                  |
| Other incoming resources  | -                                      | -                                      |
| <b>Total incoming resources</b>   | <u>92,128</u>                          | <u>39,043</u>                          |
| <b>Resources Expended</b>   |  |  |
| Expenditure on raising funds  | 7 -                                    | -                                      |
| Expenditure on Charitable activities  | 6 74,074                               | 80,613                                 |
| Governance costs  | 8 12,426                               | 16,802                                 |
| <b>Total resources expended</b>   | <u>86,500</u>                          | <u>97,415</u>                          |
| Net (losses)/gains on investments   | 92,653                                 | (3,722)                                |
| <b>NET INCOMING/(OUTGOING) RESOURCES</b>  | <u>98,281</u>                          | <u>(62,094)</u>                        |
| <br>  |  |  |
| <b>NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b> | 98,281                                 | (62,094)                               |
| <b>Other recognised gains/losses</b>  |  |  |
| Gains/(losses) on revaluation of fixed assets for charity's own use               | -                                      | -                                      |
| <b>Total gains / losses</b>   | <u>-</u>                               | <u>-</u>                               |
| <b>NET MOVEMENT IN FUNDS</b>  | 98,281                                 | (62,094)                               |
| Fund balances brought forward 1st October 2020                                    | 1,428,403                              | 1,490,497                              |
| Transfer of realised profits  | -                                      | -                                      |
| Fund balances carried forward 30th September 2021                                 | <u>1,526,684</u>                       | <u>1,428,403</u>                       |

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2021**

**Balance sheet as at 30th September 2021**

|   | Notes | 2021<br>£               | 2020<br>£               |
|---|-------|-------------------------|-------------------------|
| <b>Assets and liabilities</b>                   |       |                         |                         |
| <b>FIXED ASSETS</b>                             |       |                         |                         |
| Fixed assets for charity use                    | 10    | 297,534                 | 309,445                 |
| Fixed asset investments                         | 9&12  | <u>537,420</u>          | <u>758,184</u>          |
|   |       | 834,954                 | 1,067,629               |
| <b>CURRENT ASSETS</b>                           |       |                         |                         |
| Prepayments                                     |       | -                       | -                       |
| Debtor - deposit                                |       | -                       | -                       |
| Cash at bank and in hand                        |       | <u>690,973</u>          | <u>362,744</u>          |
|   |       | <u>690,973</u>          | <u>362,744</u>          |
| <b>CURRENT LIABILITES</b>                       |       |                         |                         |
| Creditors                                       |       | 470                     | 470                     |
| Accrued expenses                                |       | <u>1,500</u>            | <u>1,500</u>            |
|   |       | <u>1,970</u>            | <u>1,970</u>            |
| <b>NET CURRENT ASSETS</b>                       |       | <u>689,003</u>          | <u>360,774</u>          |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITES</b> |       | <u><u>1,523,957</u></u> | <u><u>1,428,403</u></u> |
| <b>THE FUNDS OF THE<br/>CHARITY:</b>            |       |                         |                         |
| <b>UNRESTRICTED INCOME<br/>FUNDS</b>            |       |                         |                         |
| Unrestricted income funds                       |       | 1,256,016               | 1,160,462               |
| Revaluation reserve                             | 11    | <u>267,941</u>          | <u>267,941</u>          |
| Total unrestricted funds                        |       | <u><u>1,523,957</u></u> | <u><u>1,428,403</u></u> |

APPROVED BY THE TRUSTEES ON ..... 17/05/2022

AND SIGNED ON THEIR BEHALF BY:-  ..... TRUSTEE

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED**  
**30 SEPTEMBER 2021**

**1. ACCOUNTING POLICIES.**

**Basis of Accounting.** The financial statements are prepared under the historical cost convention (as modified by the inclusion of Investments and Fixed Assets at valuation) and in accordance with the Financial Reporting Standard for Smaller Entities; the Charities Act 2011 and follow the recommendations of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS102).

**Charitable and Fund-raising.**

**Income.** Donations and legacies are accounted for when received by the Society. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes income tax recoverable.

**Gifts in kind.** The charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items. Where the benefit extends over several periods, they are valued and included in the balance sheet at a reasonable valuation.

**Grants.** Revenue grants are credited to the income and expenditure account as received.

**Depreciation.** Depreciation of Tangible Fixed Assets is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures and fittings – 15% on net written down value

Improvements to property – 15% on a straight line basis

No depreciation is provided on freehold properties as the Society felt that as the Homes are kept to a very high standard of repair that no depreciation was necessary. Had depreciation been charged at 4% on a straight line basis, depreciation of £26,339 would have been charged in the accounts.

The trustees believe that not providing for depreciation is necessary for the accounts to give a true and fair view.

**Revaluation of land and buildings.** Land and buildings are stated at their most recent valuation as at the balance sheet date. Revaluation of the land and buildings is undertaken on the fifth anniversary or when there has been a material change in the property market, during the accounting period. A valuation was performed on 14 January 2014.

**Fund-raising and Charitable Objectives Costs.** Fund-raising expenditure comprises costs included in inducing people and organisations to contribute financially to the Charity's work.

**Management and Administration.** Expenditure on management and administration of the Charity included all expenditure not directly related to the charitable activity of fund-raising ventures. This included costs of running the office and accountancy charges.

**Taxation.** As a registered charity, the Society benefits from Rates relief and is generally exempt from Income Tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Investments.** Realised gains and losses are taken to the Income and Expenditure Account. All investments have been valued at market value at the Balance Sheet date. All increases and decreases in value during the year are shown on the Statement of Financial Activities.

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2021**

**2. Donations and legacies**

|               | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total         | 2020 total   |
|---------------|---------------|--------------------------|-----------|--------------------|------------|-----------------|---------------|--------------|
| Donations     | 418           | -                        | -         | -                  | -          | -               | 418           | 5,753        |
| Unknown       | -             | -                        | -         | -                  | -          | -               | -             | -            |
| Legacies      | 61,273        | -                        | -         | -                  | -          | -               | 61,273        | -            |
| <b>Totals</b> | <b>61,691</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>61,691</b> | <b>5,753</b> |

**3. Income from charitable activities**

|                          | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total    | 2020 total   |
|--------------------------|----------|--------------------------|-----------|--------------------|------------|-----------------|----------|--------------|
| Outings & events tickets | -        | -                        | -         | -                  | -          | -               | -        | 1,308        |
| Rent                     | -        | -                        | -         | -                  | -          | -               | -        | -            |
| Fees                     | -        | -                        | -         | -                  | -          | -               | -        | -            |
| <b>Totals</b>            | <b>-</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>-</b> | <b>1,308</b> |

**4. Other trading activities**

|                          | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total        | 2020 total   |
|--------------------------|--------------|--------------------------|-----------|--------------------|------------|-----------------|--------------|--------------|
| Raffles and draws        | -            | -                        | -         | -                  | -          | -               | -            | 304          |
| Membership subscriptions | 1,675        | -                        | -         | -                  | -          | -               | 1,675        | 1,670        |
| <b>Totals</b>            | <b>1,675</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>1,675</b> | <b>1,974</b> |

**5. Investment Income**

|                          | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Fourth Ave   | Argyll<br>Court | Total         | 2020 total    |
|--------------------------|----------|--------------------------|--------------|--------------------|--------------|-----------------|---------------|---------------|
| Deposit account interest | -        | -                        | -            | -                  | -            | -               | -             | -             |
| Rental income            | -        | 10,220                   | 1,960        | 7,033              | 4,149        | 5,400           | 28,762        | 29,956        |
| Dividends                | -        | -                        | -            | -                  | -            | -               | -             | 52            |
| <b>Totals</b>            | <b>-</b> | <b>10,220</b>            | <b>1,960</b> | <b>7,033</b>       | <b>4,149</b> | <b>5,400</b>    | <b>28,762</b> | <b>30,008</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2021**

**6. Charitable activities**

|                                 | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge     | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total         | 2020 total    |
|---------------------------------|---------------|--------------------------|---------------|--------------------|------------|-----------------|---------------|---------------|
| Events and outings              | 4,842         | -                        | -             | -                  | -          | -               | 4,842         | 13,502        |
| Council tax                     | -             | -                        | -             | -                  | 558        | -               | 558           | 700           |
| Light & heat                    | -             | -                        | 625           | -                  | 47         | 105             | 777           | 679           |
| Sundries                        | 271           | -                        | -             | -                  | 75         | -               | 346           | 348           |
| Repairs and renewals            | 5,514         | 9,330                    | 566           | 16,221             | -          | 1,130           | 32,761        | 30,995        |
| Gardening, cleaning and laundry | -             | -                        | -             | -                  | -          | -               | -             | -             |
| Insurance                       | -             | 299                      | 471           | 299                | -          | 299             | 1,368         | 2,216         |
| Lodge running costs             | -             | -                        | 133           | -                  | -          | -               | 133           | 965           |
| Site fees                       | -             | -                        | 11,227        | -                  | -          | -               | 11,227        | 6,850         |
| Depreciation                    | 11,911        | 2,818                    | -             | 1,353              | -          | 5,180           | 21,262        | 24,358        |
| Service charge                  | -             | -                        | -             | -                  | -          | 800             | 800           | -             |
| <b>Totals</b>                   | <b>22,538</b> | <b>12,447</b>            | <b>13,022</b> | <b>17,873</b>      | <b>680</b> | <b>7,514</b>    | <b>74,074</b> | <b>80,613</b> |

**7. Expenditure on raising funds**

|                    | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total    | 2020 total |
|--------------------|----------|--------------------------|-----------|--------------------|------------|-----------------|----------|------------|
| Licences           | -        | -                        | -         | -                  | -          | -               | -        | -          |
| Events and outings | -        | -                        | -         | -                  | -          | -               | -        | -          |
| <b>Totals</b>      | <b>-</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>-</b> | <b>-</b>   |

**8. Governance costs**

|                                  | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total         | 2020 total    |
|----------------------------------|---------------|--------------------------|-----------|--------------------|------------|-----------------|---------------|---------------|
| Accountancy fees                 | 2,760         | -                        | -         | -                  | -          | -               | 2,760         | 2,760         |
| Secretary costs                  | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Bookkeeping and admin            | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Postage, printing and stationery | 160           | -                        | -         | -                  | -          | -               | 160           | 754           |
| MENCAP                           | -             | -                        | -         | -                  | -          | -               | -             | 260           |
| Insurance - office               | 424           | -                        | -         | -                  | -          | -               | 424           | 479           |
| Telephone                        | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Light & heat                     | 785           | -                        | -         | -                  | -          | -               | 785           | 2,368         |
| Water                            | 1,272         | -                        | -         | -                  | -          | -               | 1,272         | 391           |
| Rates                            | 3,226         | -                        | -         | -                  | -          | -               | 3,226         | 3,280         |
| Cleaning                         | -             | -                        | -         | -                  | -          | -               | -             | 1,142         |
| Bank charges                     | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Storage                          | 2,739         | -                        | -         | -                  | -          | -               | 2,739         | -             |
| Honorarium                       | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Trustee expenses                 | 1,060         | -                        | -         | -                  | -          | -               | 1,060         | 1,370         |
| Legal & professional fees        | -             | -                        | -         | -                  | -          | -               | -             | 3,998         |
| <b>Totals</b>                    | <b>12,426</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>12,426</b> | <b>16,802</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2021**

**9. Fixed Asset Investments**

|                                     | Freehold<br>Property  | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total                 |
|-------------------------------------|-----------------------|-----------------------|-----------------------------|------------------------|-----------------------|
| <b>Cost or valuation at 1/10/20</b> |                       |                       |                             |                        |                       |
| Roseberry Ave 4                     | 135,000               | -                     | 7,860                       | 11,689                 | 154,549               |
| Fourth Ave                          | 235,000               | -                     | 20,041                      | 5,673                  | 260,714               |
| Roseberry Ave 6/6a                  | 150,000               | -                     | 24,966                      | 160                    | 175,126               |
| Argyll Court                        | 85,000                | -                     | 34,536                      | -                      | 119,536               |
|                                     | <u>605,000</u>        | <u>0</u>              | <u>87,403</u>               | <u>17,522</u>          | <u>709,925</u>        |
| <b>Additions/Disposals</b>          |                       |                       |                             |                        |                       |
| Fourth Ave                          | -235,000              | -                     | -20,041                     | -5,673                 | -260,714              |
| Society - Whitegate Drive           | 17,528                | -                     | -                           | -                      | 17,528                |
|                                     | <u>387,528</u>        | <u>0</u>              | <u>67,362</u>               | <u>11,849</u>          | <u>466,739</u>        |
| <b>Depreciation</b>                 |                       |                       |                             |                        |                       |
| <b>At 1/10/2020</b>                 |                       |                       |                             |                        |                       |
| Charge for year                     | -                     | -                     | 56,765                      | 15,216                 | 71,981                |
| Roseberry Ave 4                     | -                     | -                     | 1,179                       | 174                    | 1,353                 |
| Fourth Ave                          | -                     | -                     | -                           | -                      | 0                     |
| Roseberry Ave 6/6a                  | -                     | -                     | 2,813                       | 5                      | 2,818                 |
| Argyll Court                        | -                     | -                     | 7,907                       | -                      | 7,907                 |
| <b>At 30/9/2021</b>                 | <u>-</u>              | <u>-</u>              | <u>68,664</u>               | <u>15,395</u>          | <u>84,059</u>         |
| <b>Disposals</b>                    |                       |                       |                             |                        |                       |
| Fourth Ave                          | -                     | -                     | -20,041                     | -5,673                 | -25,714               |
|                                     | <u>-</u>              | <u>-</u>              | <u>48,623</u>               | <u>9,722</u>           | <u>58,345</u>         |
| <b>Net book value</b>               |                       |                       |                             |                        |                       |
| <b>At 30/9/2021</b>                 | <u><u>387,528</u></u> | <u>-</u>              | <u><u>18,739</u></u>        | <u><u>2,127</u></u>    | <u><u>408,394</u></u> |
| At 30/9/2020                        | <u>605,000</u>        | <u>-</u>              | <u>30,638</u>               | <u>2,306</u>           | <u>637,944</u>        |

**10. Fixed Assets for charity use**

|                                     | Freehold<br>Property  | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total                 |
|-------------------------------------|-----------------------|-----------------------|-----------------------------|------------------------|-----------------------|
| <b>Cost or valuation at 1/10/20</b> |                       |                       |                             |                        |                       |
| Society - Whitegate Drive           | 170,000               | -                     | 88,468                      | 8,652                  | 267,120               |
| Lodge                               | -                     | 100,940               | -                           | -                      | 100,940               |
|                                     | <u>170,000</u>        | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>368,060</u>        |
| <b>Additions/Disposals</b>          |                       |                       |                             |                        |                       |
|                                     | <u>170,000</u>        | <u>100,940</u>        | <u>88,468</u>               | <u>8,652</u>           | <u>368,060</u>        |
| <b>Depreciation</b>                 |                       |                       |                             |                        |                       |
| <b>At 1/10/2020</b>                 |                       |                       |                             |                        |                       |
| Charge for year                     | -                     | -                     | 51,031                      | 7,584                  | 58,615                |
| Society                             | -                     | -                     | 11,184                      | 727                    | 11,911                |
| Lodge                               | -                     | -                     | -                           | -                      | 0                     |
| <b>At 30/9/2021</b>                 | <u>-</u>              | <u>-</u>              | <u>62,215</u>               | <u>8,311</u>           | <u>70,526</u>         |
| <b>Disposals</b>                    |                       |                       |                             |                        |                       |
|                                     | <u>-</u>              | <u>-</u>              | <u>62,215</u>               | <u>8,311</u>           | <u>70,526</u>         |
| <b>Net book value</b>               |                       |                       |                             |                        |                       |
| <b>At 30/9/2021</b>                 | <u><u>170,000</u></u> | <u><u>100,940</u></u> | <u><u>26,253</u></u>        | <u><u>341</u></u>      | <u><u>297,534</u></u> |
| At 30/9/2020                        | <u>170,000</u>        | <u>100,940</u>        | <u>37,437</u>               | <u>1,068</u>           | <u>309,445</u>        |

## **BLACKPOOL MENCAP**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED** **30 SEPTEMBER 2021**

#### **11. TANGIBLE ASSETS, PROPERTIES VALUATION PLUS ADDITIONS.**

|                               |                 |
|-------------------------------|-----------------|
| 4 Roseberry Avenue, Blackpool | 135,000         |
| Duck View Lodge               | 100,940         |
| 86 Whitegate Drive            | 187,528         |
| 6/6a Roseberry Avenue         | 150,000         |
| Argyll Court                  | <u>85,000</u>   |
|                               | <u>£658,468</u> |

| <b>Revaluation of Charities Assets.</b> | <b><u>2014 Valuation</u></b> | <b><u>2006 Valuation</u></b> |
|---|------------------------------|------------------------------|
| Whitegate Drive                         | £170,000                     | 220,000                      |
| 4 Roseberry Avenue                      | £135,000                     | 170,000                      |
| 6 Roseberry Avenue                      | £150,000                     | N/A                          |

Revaluations were carried out in January 2014 by McDonald Bentley Higgs and Co Chartered Surveyors. The trustees believe there would be little difference between the Valuations and at the balance sheet date. The previous valuation was carried in March 2006.

#### **12. INVESTMENTS**

Investments are held with Fidelity funds Network.

|                            |                 |
|----------------------------|-----------------|
| Value at 1 October 2020    | £120,240        |
| Increase in value          | £8,786          |
| Value as 30 September 2021 | <u>£129,026</u> |

#### **13. STAFF COSTS.**

|  | <b>2021</b> | <b>2020</b> |
|--|-------------|-------------|
| Gross wages, Employers NI and redundancy costs | <u>£nil</u> | <u>£nil</u> |

#### **14. INDEMNITY INSURANCE.**

An amount of £293 has been paid out of charity funds to indemnify the trustees against the consequences of any neglect or default on their part.

#### **15. TRUSTEE EXPENSES.**

Trustees receive small amounts from the charity for the re-imbursment of expenses  
2021 - £1,060 (2020 - £1,370).

#### **16. TRUSTEE RENUMERATION.**

The charity treasurer received an honorarium of £nil (2020 £nil) for the work she does on the bookkeeping of the charity including communication with the charity accountants.

**BLACKPOOL SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS**

England & Wales - Charity number 249596

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# Accounts

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**BLACKPOOL MENCAP**

**ANNUAL REPORT AND ACCOUNTS**  
**1 OCTOBER 2019 TO 30 SEPTEMBER 2020**

**Charity Commission Reference Number 249596**

# BLACKPOOL MENCAP

## CONTENTS

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Title Page                        | 1           |
| Contents                          | 2           |
| Trustees Report                   | 3 & 4       |
| Charity Information               | 5           |
| Independent Examiner's Report     | 6           |
| Statement of Financial Activities | 7           |
| Balance Sheet                     | 8           |
| Notes to the Accounts             | 9 – 13      |

## **BLACKPOOL MENCAP** **TRUSTEES' REPORT**

The Trustees present their report together with the financial statements of the charity for the year ended 30<sup>th</sup> September 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities' (SORP FRS102).

### **Structure, Governance and Management**

Details of Trustees can be seen on page 5. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

### **Investment Policies**

The Trust Deed authorised the Trustees to make and hold investments using the general funds of the Charity.

### **Objectives and Activities**

The Society was established under a Trust Deed in order to work and promote the social awareness and integration into society for people with learning disabilities.

The Policy of the Society continues to be to seek additional finance and support to continue to provide care and to make available further properties within the locality as funds permit.

### **Achievements and Performance**

The Trustees consider that the performance of the Charity this year overall has been satisfactory, the charity has had a year of investment with money being spent on the upgrade of the centre on Whitegate Drive and considerable repairs being made to the other properties held.

The Charity would not be able to provide such a wide service to our beneficiaries without the continued support of a large number of willing support staff who give their services voluntarily.

### **Financial Review**

Incoming Resources have fallen to £39,043 from £54,123 last year.

Resources expended have reduced to £97,415 from £132,069 This has resulted in an overall deficit this year of £62,094 compared to a deficit last year of £72,213.

Total unrestricted funds of the charity have reduced to £1,428,403 from £1,490,497 in 2019.

Total unrestricted funds are sufficient to permit the Charity to continue in operation in the medium to long term given the continued support of volunteers.

### **Risk Assessment**

The main risk to funds of the Charity is the investment held.

The trustees identified this risk and moved the funds to lower risk funds with Fidelity Funds Network in September 2008.

### **Departure from Accounting Standards**

The Trustees of the Society have approved the decision, not to depreciate land and buildings as shown on page 13 of the financial statements, as this would not show the Society in a true and fair situation.

**BLACKPOOL MENCAP**

**TRUSTEES' REPORT**


**Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- to value assets and liabilities in accordance with the Statement of Recommended Practice Accounting by Charities.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 1995. They 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.

Approved by the Trustees on 24/8/21 and signed on their behalf by Ms L. Hinds (Trustee).

  
..... Ms L.Hinds

**BLACKPOOL MENCAP**

**CHARITY INFORMATION**  
Charity Commission Number – 249596

**Officers**

**Chairperson:** Mrs. S Scholey

**General Secretary:** Mr. S Hinds

**Treasurer:** Ms L Hinds

**Trustees:**

Mr. R Sharples  
Ms. K Dodgson  
Miss E Hinds  
Mr. N Sharp  
Mrs. J Ellison  
Mr. P Burrows  
Miss O Grant  
Ms. A Maunder  
Miss K Kidd

**Advisors**

**Bankers:** HSBC Bank  
1 Newhouse Road  
Oxford Square  
Blackpool  
FY4 4YH

**Accountants:** Goss & Co. Chartered Certified Accountants  
15 Olympic Court  
Boardmans Way  
Blackpool  
FY4 5GU

**Solicitors:** Vincent Waring & Co., Cedar Square, Blackpool

**Property Valuers:** Bentley Higgs & Co.  
49 Whitegate Drive, Blackpool  
FY3 9DG

**Registered Office:** 86 Whitegate Drive  
Blackpool

**BLACKPOOL MENCAP**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**Independent examiner's report to the Trustees of  
Blackpool Society for Mentally Handicapped Children and Adults**

I report on the accounts of the Trust for the year ended 30 September 2020, which are set out on pages 7 to 13.

Respective responsibilities of trustees 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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 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 any 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 statement below.

**Independent examiner's statement**

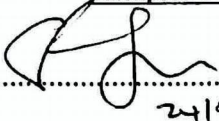
In connection with my examination, no matter has come to my attention:

(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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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

**C. F. Goss FCCA**  
**Goss & Co.**  
**Chartered Certified Accountants**  
**15 Olympic Court, Boardmans Way**  
**Whitehills Business Park**  
**Blackpool FY4 5GU**

  
.....  
24/8/21

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2020**

**Statement of Financial Activities**

|   | Notes | 2020<br><u>Unrestricted Funds</u><br>£ | 2019<br><u>Unrestricted Funds</u><br>£ |
|---|-------|--|--|
| <b>Incoming Resources</b>   |       |  |  |
| Incoming resources from generated funds   |       |  |  |
| Donations and legacies  | 2     | 5,753                                  | 13,656                                 |
| Other trading activities  | 4     | 1,974                                  | 1,456                                  |
| Income from investments   | 5     | 30,008                                 | 36,330                                 |
| Income from charitable activities   | 3     | 1,308                                  | 2,681                                  |
| Other incoming resources  |       | <u>-</u>                               | <u>-</u>                               |
| <b>Total incoming resources</b>   |       | <u>39,043</u>                          | <u>54,123</u>                          |
| <b>Resources Expended</b>   |       |  |  |
| Expenditure on raising funds  | 7     | -                                      | -                                      |
| Expenditure on Charitable activities  | 6     | 80,613                                 | 115,647                                |
| Governance costs  | 8     | <u>16,802</u>                          | <u>16,422</u>                          |
| <b>Total resources expended</b>   |       | <u>97,415</u>                          | <u>132,069</u>                         |
| Net (losses)/gains on investments   |       | (3,722)                                | 5,733                                  |
| <b>NET INCOMING/(OUTGOING) RESOURCES</b>  |       | <u>(62,094)</u>                        | <u>(72,213)</u>                        |
| <br>  |       |  |  |
| <b>NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b> |       | (62,094)                               | (72,213)                               |
| <b>Other recognised gains/losses</b>  |       |  |  |
| Gains/(losses) on revaluation of fixed assets for charity's own use               |       | -                                      | -                                      |
| Total gains / losses  |       | <u>-</u>                               | <u>-</u>                               |
| <b>NET MOVEMENT IN FUNDS</b>  |       | (62,094)                               | (72,213)                               |
| Fund balances brought forward 1st October 2017                                    |       | 1,490,497                              | 1,562,710                              |
| Transfer of realised profits  |       | -                                      | -                                      |
| Fund balances carried forward 30th September 2018                                 |       | <u>1,428,403</u>                       | <u>1,490,497</u>                       |

**BLACKPOOL MENCAP**  
**YEAR ENDED 30TH SEPTEMBER 2020**

**Balance sheet as at 30th September 2020**

|   | Notes | 2020<br>£               |  | 2019<br>£               |
|---|-------|-------------------------|--|-------------------------|
| <b>Assets and liabilities</b>                   |       |                         |  |                         |
| <b>FIXED ASSETS</b>                             |       |                         |  |                         |
| Fixed assets for charity use                    | 9     | 947,389                 |  | 971,747                 |
| Fixed asset investments                         | 11    | <u>120,240</u>          |  | <u>123,962</u>          |
|   |       | 1,067,629               |  | 1,095,709               |
| <b>CURRENT ASSETS</b>                           |       |                         |  |                         |
| Prepayments                                     |       | -                       |  | -                       |
| Debtor - deposit                                |       | -                       |  | -                       |
| Cash at bank and in hand                        |       | <u>362,744</u>          |  | <u>396,758</u>          |
|   |       | <u>362,744</u>          |  | <u>396,758</u>          |
| <b>CURRENT LIABILITES</b>                       |       |                         |  |                         |
| Creditors                                       |       | 470                     |  | 470                     |
| Accrued expenses                                |       | <u>1,500</u>            |  | <u>1,500</u>            |
|   |       | <u>1,970</u>            |  | <u>1,970</u>            |
| <b>NET CURRENT ASSETS</b>                       |       | <u>360,774</u>          |  | <u>394,788</u>          |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITES</b> |       | <u><u>1,428,403</u></u> |  | <u><u>1,490,497</u></u> |
| <b>THE FUNDS OF THE<br/>CHARITY:</b>            |       |                         |  |                         |
| <b>UNRESTRICTED INCOME<br/>FUNDS</b>            |       |                         |  |                         |
| Unrestricted income funds                       |       | 1,160,462               |  | 1,222,556               |
| Revaluation reserve                             | 10    | 267,941                 |  | 267,941                 |
| Total unrestricted funds                        |       | <u><u>1,428,403</u></u> |  | <u><u>1,490,497</u></u> |

APPROVED BY THE TRUSTEES ON ..... 20/11/21

AND SIGNED ON THEIR BEHALF BY:- *LG Mends* ..... TRUSTEE

## **BLACKPOOL MENCAP**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED** **30 SEPTEMBER 2020**

#### **1. ACCOUNTING POLICIES.**

**Basis of Accounting.** The financial statements are prepared under the historical cost convention (as modified by the inclusion of Investments and Fixed Assets at valuation) and in accordance with the Financial Reporting Standard for Smaller Entities; the Charities Act 2011 and follow the recommendations of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS102).

#### **Charitable and Fund-raising.**

**Income.** Donations and legacies are accounted for when received by the Society. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes income tax recoverable.

**Gifts in kind.** The charity receives the benefit of work carried out by volunteers, and receives the use of facilities and equipment without charge. No value is placed on these items. Where the benefit extends over several periods, they are valued and included in the balance sheet at a reasonable valuation.

**Grants.** Revenue grants are credited to the income and expenditure account as received.

**Depreciation.** Depreciation of Tangible Fixed Assets is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures and fittings – 15% on net written down value

Improvements to property – 15% on a straight line basis

No depreciation is provided on freehold properties as the Society felt that as the Homes are kept to a very high standard of repair that no depreciation was necessary. Had depreciation been charged at 4% on a straight line basis, depreciation of £31,000 would have been charged in the accounts.

The trustees believe that not providing for depreciation is necessary for the accounts to give a true and fair view.

**Revaluation of land and buildings.** Land and buildings are stated at their most recent valuation as at the balance sheet date. Revaluation of the land and buildings is undertaken on the fifth anniversary or when there has been a material change in the property market, during the accounting period. A valuation was performed on 14 January 2014.

**Fund-raising and Charitable Objectives Costs.** Fund-raising expenditure comprises costs included in inducing people and organisations to contribute financially to the Charity's work.

**Management and Administration.** Expenditure on management and administration of the Charity included all expenditure not directly related to the charitable activity of fund-raising ventures. This included costs of running the office and accountancy charges.

**Taxation.** As a registered charity, the Society benefits from Rates relief and is generally exempt from Income Tax and Capital Gains Tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Investments.** Realised gains and losses are taken to the Income and Expenditure Account. All investments have been valued at market value at the Balance Sheet date. All increases and decreases in value during the year are shown on the Statement of Financial Activities.

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2020**

**2. Donations and legacies**

|               | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total        | 2019 total    |
|---------------|--------------|--------------------------|-----------|--------------------|------------|-----------------|--------------|---------------|
| Donations     | 5,753        | -                        | -         | -                  | -          | -               | 5,753        | 5,656         |
| Unknown       | -            | -                        | -         | -                  | -          | -               | -            | -             |
| Legacies      | -            | -                        | -         | -                  | -          | -               | -            | 8,000         |
| <b>Totals</b> | <b>5,753</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>5,753</b> | <b>13,656</b> |

**3. Income from charitable activities**

|                          | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total        | 2019 total   |
|--------------------------|--------------|--------------------------|-----------|--------------------|------------|-----------------|--------------|--------------|
| Outings & events tickets | 1,308        | -                        | -         | -                  | -          | -               | 1,308        | 2,681        |
| Rent                     | -            | -                        | -         | -                  | -          | -               | -            | -            |
| Fees                     | -            | -                        | -         | -                  | -          | -               | -            | -            |
| <b>Totals</b>            | <b>1,308</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>1,308</b> | <b>2,681</b> |

**4. Other trading activities**

|                          | Society      | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total        | 2019 total   |
|--------------------------|--------------|--------------------------|-----------|--------------------|------------|-----------------|--------------|--------------|
| Raffles and draws        | 304          | -                        | -         | -                  | -          | -               | 304          | 306          |
| Membership subscriptions | 1,670        | -                        | -         | -                  | -          | -               | 1,670        | 1,150        |
| <b>Totals</b>            | <b>1,974</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>1,974</b> | <b>1,456</b> |

**5. Investment Income**

|                          | Society   | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Fourth Ave   | Argyll<br>Court | Total         | 2019 total    |
|--------------------------|-----------|--------------------------|--------------|--------------------|--------------|-----------------|---------------|---------------|
| Deposit account interest | -         | -                        | -            | -                  | -            | -               | -             | -             |
| Rental income            | -         | 8,108                    | 2,262        | 7,102              | 7,084        | 5,400           | 29,956        | 35,544        |
| Dividends                | 52        | -                        | -            | -                  | -            | -               | 52            | 786           |
| <b>Totals</b>            | <b>52</b> | <b>8,108</b>             | <b>2,262</b> | <b>7,102</b>       | <b>7,084</b> | <b>5,400</b>    | <b>30,008</b> | <b>36,330</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2020**

**6. Charitable activities**

|                                 | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge    | 4 Roseberry<br>Ave | Fourth Ave   | Argyll<br>Court | Total         | 2019 total     |
|---------------------------------|---------------|--------------------------|--------------|--------------------|--------------|-----------------|---------------|----------------|
| Events and outings              | 13,502        | -                        | -            | -                  | -            | -               | 13,502        | 53,730         |
| Council tax                     | -             | 657                      | -            | -                  | 43           | -               | 700           | 1,400          |
| Light & heat                    | -             | -                        | 427          | 252                | -            | -               | 679           | 298            |
| Sundries                        | 348           | -                        | -            | -                  | -            | -               | 348           | 475            |
| Repairs and renewals            | 3,766         | 12,617                   | 412          | 10,400             | 3,200        | 600             | 30,995        | 26,378         |
| Gardening, cleaning and laundry | -             | -                        | -            | -                  | -            | -               | -             | -              |
| Insurance                       | -             | 355                      | 794          | 356                | 356          | 355             | 2,216         | 2,272          |
| Lodge running costs             | -             | -                        | 965          | -                  | -            | -               | 965           | 1,261          |
| Site fees                       | -             | -                        | 6,850        | -                  | -            | -               | 6,850         | 6,650          |
| Depreciation                    | 12,040        | 2,819                    | -            | 1,384              | 2,935        | 5,180           | 24,358        | 24,583         |
| bank charges                    | -             | -                        | -            | -                  | -            | -               | -             | -              |
| <b>Totals</b>                   | <b>29,656</b> | <b>16,448</b>            | <b>9,448</b> | <b>12,392</b>      | <b>6,534</b> | <b>6,135</b>    | <b>80,613</b> | <b>117,047</b> |

**7. Expenditure on raising funds**

|                    | Society  | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total    | 2018 total |
|--------------------|----------|--------------------------|-----------|--------------------|------------|-----------------|----------|------------|
| Licences           | -        | -                        | -         | -                  | -          | -               | -        | -          |
| Events and outings | -        | -                        | -         | -                  | -          | -               | -        | -          |
| <b>Totals</b>      | <b>-</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>-</b> | <b>-</b>   |

**8. Governance costs**

|                                  | Society       | 6/6a<br>Roseberry<br>Ave | The Lodge | 4 Roseberry<br>Ave | Fourth Ave | Argyll<br>Court | Total         | 2019 total    |
|----------------------------------|---------------|--------------------------|-----------|--------------------|------------|-----------------|---------------|---------------|
| Accountancy fees                 | 2,760         | -                        | -         | -                  | -          | -               | 2,760         | 2,760         |
| Secretary costs                  | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Bookkeeping and admin            | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Postage, printing and stationery | 754           | -                        | -         | -                  | -          | -               | 754           | 514           |
| MENCAP                           | 260           | -                        | -         | -                  | -          | -               | 260           | 260           |
| Insurance - office               | 479           | -                        | -         | -                  | -          | -               | 479           | 62            |
| Telephone                        | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Light & heat                     | 2,368         | -                        | -         | -                  | -          | -               | 2,368         | 2,328         |
| Water                            | 391           | -                        | -         | -                  | -          | -               | 391           | 905           |
| Rates                            | 3,280         | -                        | -         | -                  | -          | -               | 3,280         | 2,107         |
| Cleaning                         | 1,142         | -                        | -         | -                  | -          | -               | 1,142         | 1,640         |
| Bank charges                     | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Repairs                          | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Honorarium                       | -             | -                        | -         | -                  | -          | -               | -             | -             |
| Trustee expenses                 | 1,370         | -                        | -         | -                  | -          | -               | 1,370         | 1,383         |
| Legal & professional fees        | 3,998         | -                        | -         | -                  | -          | -               | 3,998         | 4,463         |
| <b>Totals</b>                    | <b>16,802</b> | <b>-</b>                 | <b>-</b>  | <b>-</b>           | <b>-</b>   | <b>-</b>        | <b>16,802</b> | <b>16,422</b> |

**BLACKPOOL MENCAP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30th SEPTEMBER 2020**

**9. Fixed Assets**

|                                      | Freehold<br>Property | Leasehold<br>Property | Improvements<br>to property | Fixtures<br>& fittings | Total            |
|--------------------------------------|----------------------|-----------------------|-----------------------------|------------------------|------------------|
| <b>Cost or valuation at 1/10/19</b>  |                      |                       |                             |                        |                  |
| Society                              | 170,000              | -                     | 88,468                      | 8,652                  | 267,120          |
| Roseberry Ave 4                      | 135,000              | -                     | 7,860                       | 11,689                 | 154,549          |
| Fourth Ave                           | 235,000              | -                     | 20,041                      | 5,673                  | 260,714          |
| Roseberry Ave 6/6a                   | 150,000              | -                     | 24,966                      | 160                    | 175,126          |
| Argyll Court                         | 85,000               | -                     | 34,536                      | -                      | 119,536          |
| Lodge                                | -                    | 100,940               | -                           | -                      | 100,940          |
|                                      | <u>775,000</u>       | <u>100,940</u>        | <u>175,871</u>              | <u>26,174</u>          | <u>1,077,985</u> |
| <b>Additions/Disposals</b>           |                      |                       |                             |                        |                  |
| Society                              | -                    | -                     | -                           | -                      | -                |
| Roseberry Ave 4                      | -                    | -                     | -                           | -                      | -                |
| Argyll Court                         | -                    | -                     | -                           | -                      | -                |
| Roseberry Ave 6/6a                   | -                    | -                     | -                           | -                      | -                |
| <b>Cost or valuation at 30/09/20</b> | <u>775,000</u>       | <u>100,940</u>        | <u>175,871</u>              | <u>26,174</u>          | <u>1,077,985</u> |
| <b>Depreciation</b>                  |                      |                       |                             |                        |                  |
| <b>At 1/10/2019</b>                  | -                    | -                     | 84,714                      | 21,524                 | 106,238          |
| Charge for year                      |                      |                       |                             |                        |                  |
| Society                              | -                    | -                     | 11,184                      | 856                    | 12,040           |
| Roseberry Ave 4                      | -                    | -                     | 1,179                       | 205                    | 1,384            |
| Fourth Ave                           | -                    | -                     | 2,726                       | 209                    | 2,935            |
| Roseberry Ave 6/6a                   | -                    | -                     | 2,813                       | 6                      | 2,819            |
| Argyll Court                         | -                    | -                     | 5,180                       | -                      | 5,180            |
| <b>At 30/9/2020</b>                  | <u>-</u>             | <u>-</u>              | <u>107,796</u>              | <u>22,800</u>          | <u>130,596</u>   |
| <b>Disposals</b>                     |                      |                       |                             |                        |                  |
|                                      | <u>-</u>             | <u>-</u>              | <u>107,796</u>              | <u>22,800</u>          | <u>130,596</u>   |
| <b>Net book value</b>                |                      |                       |                             |                        |                  |
| <b>At 30/9/2020</b>                  | <u>775,000</u>       | <u>100,940</u>        | <u>68,075</u>               | <u>3,374</u>           | <u>947,389</u>   |
| At 30/9/2019                         | <u>775,000</u>       | <u>100,940</u>        | <u>91,157</u>               | <u>4,650</u>           | <u>971,747</u>   |

## **BLACKPOOL MENCAP**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED** **30 SEPTEMBER 2020**

#### **10. TANGIBLE ASSETS, PROPERTIES VALUATION PLUS ADDITIONS.**

|                               |                        |
|-------------------------------|------------------------|
| 4 Roseberry Avenue, Blackpool | 135,000                |
| Duck View Lodge               | 100,940                |
| 2 Fourth Avenue, Blackpool    | 235,000                |
| 86 Whitegate Drive            | 170,000                |
| 6/6a Roseberry Avenue         | 150,000                |
| Argyll Court                  | <u>85,000</u>          |
|                               | <b><u>£875,940</u></b> |

| <b>Revaluation of Charities Assets.</b> | <b><u>2014 Valuation</u></b> | <b><u>2006 Valuation</u></b> |
|---|------------------------------|------------------------------|
| Whitegate Drive                         | £170,000                     | 220,000                      |
| 4 Roseberry Avenue                      | £135,000                     | 170,000                      |
| Fourth Avenue                           | £235,000                     | 310,000                      |
| 6 Roseberry Avenue                      | £150,000                     | N/A                          |

Revaluations were carried out in January 2014 by McDonald Bentley Higgs and Co Chartered Surveyors. The trustees believe there would be little difference between the Valuations and at the balance sheet date. The previous valuation was carried in March 2006.

#### **11. INVESTMENTS**

Investments are held with Fidelity funds Network.

|                            |                 |
|----------------------------|-----------------|
| Value as at 1 October 2019 | £123,962        |
| Decrease in value          | £3,722          |
| Value as 30 September 2020 | <u>£120,240</u> |

#### **12. STAFF COSTS.**

|  | <b>2019</b> | <b>2018</b> |
|--|-------------|-------------|
| Gross wages, Employers NI and redundancy costs | <u>£nil</u> | <u>£nil</u> |

#### **13. INDEMNITY INSURANCE.**

An amount of £332 has been paid out of charity funds to indemnify the trustees against the consequences of any neglect or default on their part.

#### **14. TRUSTEE EXPENSES.**

Trustees receive small amounts from the charity for the re-imbursalment of expenses  
2020 - £1,370 (2019 - £1,443).

#### **15. TRUSTEE RENUMERATION.**

The charity treasurer received an honorarium of £nil (2019 £nil) for the work she does on the bookkeeping of the charity including communication with the charity accountants.