

BLACKPOOL MENCAP

ANNUAL REPORT AND ACCOUNTS
1 OCTOBER 2021 TO 30 SEPTEMBER 2022

Charity Commission Reference Number 249596

BLACKPOOL MENCAP

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BLACKPOOL MENCAP **TRUSTEES' REPORT**

The Trustees present their report together with the financial statements of the charity for the year ended 30th 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 13/7/23 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

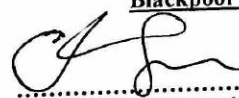
In connection with my examination, no matter has come to my attention:

(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


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13/7/23

BLACKPOOL MENCAP
YEAR ENDED 30TH SEPTEMBER 2022

Statement of Financial Activities

	Notes	2022 <u>Unrestricted Funds</u> £	2021 <u>Unrestricted Funds</u> £
Incoming Resources			
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		-	-
Total incoming resources		<u>35,104</u>	<u>92,128</u>
Resources Expended			
Expenditure on raising funds	7	-	-
Expenditure on Charitable activities	6	54,074	74,074
Governance costs	8	12,685	12,426
Total resources expended		<u>66,759</u>	<u>86,500</u>
Net (losses)/gains on investments		(10,348)	92,653
NET INCOMING/(OUTGOING) RESOURCES		<u>(42,003)</u>	<u>98,281</u>
 NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES			
		(42,003)	98,281
Other recognised gains/losses			
Gains/(losses) on revaluation of fixed assets for charity's own use		-	-
Total gains / losses		<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		(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

	Notes	2022 £	2021 £
Assets and liabilities			
FIXED ASSETS			
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
CURRENT ASSETS			
Prepayments		-	-
Debtor - deposit		-	-
Cash at bank and in hand		<u>619,986</u>	<u>690,973</u>
		619,986	690,973
CURRENT LIABILITIES			
Creditors		470	470
Accrued expenses		<u>1,500</u>	<u>1,500</u>
		1,970	1,970
NET CURRENT ASSETS		<u>618,016</u>	<u>689,003</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,484,681</u>	<u>1,526,684</u>
THE FUNDS OF THE CHARITY:			
UNRESTRICTED INCOME FUNDS			
Unrestricted income funds		1,216,740	1,258,743
Revaluation reserve	11	<u>267,941</u>	<u>267,941</u>
Total unrestricted funds		<u>1,484,681</u>	<u>1,526,684</u>

APPROVED BY THE TRUSTEES ON 12/7/23

AND SIGNED ON THEIR BEHALF BY:-

.....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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll Court	Total	2021 total
Donations	690	-	-	-	-	690	418
Legacies	-	-	-	-	-	-	61,273
Totals	690	-	-	-	-	690	61,691

3. Income from charitable activities

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

4. Other trading activities

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

5. Investment Income

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

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

6. Charitable activities

	Society	6/6a Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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
Totals	22,811	3,771	9,481	10,146	7,865	54,074	74,074

7. Expenditure on raising funds

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

8. Governance costs

	Society	6/6a Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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	-	-	-	-	-	-	-
Totals	12,628	-	57	-	-	12,685	12,426

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

9. Fixed Asset Investments

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

10. Fixed Assets for charity use

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

Revaluation of Charities Assets.	<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 2021	£129,026
Decrease in value	£10,348
Value as 30 September 2022	<u>£118,678</u>

13. STAFF COSTS.

	2022	2021
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-imbursement 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.