

**BLACKPOOL MENCAP**

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

**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 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**

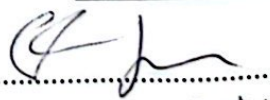
In connection with my examination, no matter has come to my attention:

(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 <u>Unrestricted Funds</u> £	2022 <u>Unrestricted Funds</u> £
<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>		<b>39,037</b>	<b>35,104</b>
<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>		<b>56,500</b>	<b>66,759</b>
Net (losses)/gains on investments		2,814	(10,348)
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(14,649)</b>	<b>(42,003)</b>
 <b>NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>			
		(14,649)	(42,003)
<b>Other recognised gains/losses</b>			
Gains/(losses) on revaluation of fixed assets for charity's own use		-	-
<b>Total gains / losses</b>		<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(14,649)</b>	<b>(42,003)</b>
Fund balances brought forward 1st October 2022		1,484,681	1,526,684
Transfer of realised profits		-	-
Fund balances carried forward 30th September 2023		<b>1,470,032</b>	<b>1,484,681</b>

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

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

	Notes	2023 £	2022 £
<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>
		370,689	619,986
<b>CURRENT LIABILITIES</b>			
Creditors		470	470
Accrued expenses		<u>1,500</u>	<u>1,500</u>
		1,970	1,970
<b>NET CURRENT ASSETS</b>		<u>368,719</u>	<u>618,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>1,470,033</u></u>	<u><u>1,484,681</u></u>
<b>THE FUNDS OF THE CHARITY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>			
Unrestricted income funds		1,202,092	1,216,740
Revaluation reserve	11	<u>267,941</u>	<u>267,941</u>
<b>Total unrestricted funds</b>		<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:-

 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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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 Roseberry Ave	The Lodge	4 Roseberry Ave	Argyll 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 Property	Leasehold Property	Improvements to property	Fixtures & 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 Property	Leasehold Property	Improvements to property	Fixtures & 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>

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

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

	<b>2023</b>	<b>2022</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  
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.