

Braintree District Mencap Society

Annual Report and Financial Statements
for the Year Ended 30 September 2019

Lambert Chapman LLP
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Braintree District Mencap Society

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Braintree District Mencap Society

Reference and Administrative Details

Trustees	L Mead
	B Joyce
	G Quealy
	M Moore
	L Jefferis
	J K Brown * (resigned 14 November 2018)
	M Webb
	S Agra * (resigned 14 November 2018)
	D Moore
	C Quealy (appointed 14 November 2018)

* J K Brown and S Agra did not offer themselves for re-election at the AGM on 14th November 2018.

Principal Office	Charles Leeks House 7 Coggeshall Road Braintree Essex CM7 9DB
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Charity Registration Number	237956
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Independent Examiner	Lisa Greenwood FCCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB
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Braintree District Mencap Society

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2019.

Objectives and activities

Objects and aims

Objects and aims of the charity:

The provision of help and support for people with learning disabilities and for their families, dependants and carers.

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.

As set down in the current constitution, which is under review in conjunction with the Charity Commission.

Public benefit

The charity's aims are to assist people with learning disabilities and their families by safeguarding our members and addressing their loneliness in the community.

The trustees are satisfied that the organisation is acting to further public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Braintree District Mencap Society did not make any grants this year.

Achievements and performance

We continue to run a full programme of activities during the day at Charles Leeks House without the support of the National Lottery on which the day programme's delivery was previously totally dependent upon. The classes that were well attended have continued with other, often free, classes being offered in addition to this.

As part of this we have worked with local providers to help them to expand and develop their services so that they are relevant and more accessible for people with a learning disability for example WEA, Braintree Foodbank delivering 'Eat Well for Less', our Round the World Sessions with Sport for Confidence, and self-advocacy with AbilityB4Disability.

We have supported and advocated for local people with a learning disability to be included within Essex County Council's 'Collaborate' initiative – placing Braintree Mencap at the centre of the voice of people with a learning disability in Essex and have engaged with local stakeholders to ensure that the needs of people with a learning disability have been considered within local frameworks e.g. Braintree Community Tree, Braintree Health & Wellbeing Partnership and Braintree Community Safety Partnership.

There is now a Carer Support Group meeting regularly with a programme of activities and speakers for parents and relatives of children and adults with a learning disability to seek support and information as well as the 1:1 support offered through our Family Support Worker.

Our Children's services too have supported parents and siblings to spend time together through our supported trips and swimming club as well as providing much needed respite care on Saturdays.

Financial review

Policy on reserves

The Trustees consider that sufficient reserves are available to cover an estimated three months average expenditure in order to give an element of protection to our society.

Braintree District Mencap Society

Trustees' Report

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the charity.

Structure, governance and management

Nature of governing document

Braintree District Mencap Society is a charity registered with the Charity Commission and is governed by its constitution.

Recruitment and appointment of trustees

Composition and procedure for appointment

The members at a General Meeting set the maximum number of members of the Executive Committee.

The Executive Committee shall consist of the following persons any of whom may have a learning disability.

- the Honorary Officers of the Society
- members of the Society who shall be elected at an Annual General Meeting and
- co-opted members (who may but need not be members of the Society) being persons having a special interest in and qualifications for furthering the work of the Society

As set down in the current constitution which is under review in conjunction with the Charity Commission.

Organisational structure

Braintree District Mencap Society is a membership organisation who select an Executive Committee from their membership at their AGM each year. The Executive Committee is responsible for seeing the safe, lawful and operative running of the organisation and employ staff to enable them to achieve this effectively.

Major risks and management of those risks

Financial Risk

Reducing health and social care budgets means that there is a greater reliance on charities.

Braintree District Mencap Society is to be clear about the range and level of services that it can provide whilst maintaining quality standards through the development of a clear, costed business plan written with the people who use the services of Braintree Mencap and their carers, trustees and staff.

Social Risk

Within the national media there has been more scrutiny of charities, the salaries they pay, their safeguarding procedures and the behaviour of their staff.

Braintree District Mencap Society must be ready and able to demonstrate how it meets the very highest of standards in both the services that it provides and in the behaviour of its staff and volunteers.

External risks

Braintree District Mencap Society needs to maintain strong partnership links to be able to influence and articulate need and be well placed to speak up alongside people with a learning disability to have appropriate services delivered.

Braintree District Mencap Society is to ensure that it develops and maintains an active, strong and influential place within local partnerships.

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

L Mead
Trustee

Braintree District Mencap Society

Statement of Trustees' Responsibilities

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

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

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

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

Approved by the trustees of the charity on and signed on its behalf by:

L Mead
Trustee

Braintree District Mencap Society

Independent Examiner's Report to the trustees of Braintree District Mencap Society

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2019 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Braintree District Mencap Society you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Braintree District Mencap Society's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Braintree District Mencap Society as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Lisa Greenwood FCCA
Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Date:.....

Braintree District Mencap Society

Statement of Financial Activities for the Year Ended 30 September 2019

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Income and Endowments from:					
Donations and legacies	2	16,637	-	16,637	25,551
Charitable activities	3	63,046	103,299	166,345	148,454
Investment income	4	223	-	223	138
Total income		<u>79,906</u>	<u>103,299</u>	<u>183,205</u>	<u>174,143</u>
Expenditure on:					
Raising funds	5	(2,386)	-	(2,386)	(455)
Charitable activities	6	(121,862)	(75,823)	(197,685)	(188,913)
Other expenditure	7	(8,853)	-	(8,853)	(8,757)
Total expenditure		<u>(133,101)</u>	<u>(75,823)</u>	<u>(208,924)</u>	<u>(198,125)</u>
Net (expenditure)/income		(53,195)	27,476	(25,719)	(23,982)
Gross transfers between funds		<u>(1,924)</u>	<u>1,924</u>	-	-
Net movement in funds		(55,119)	29,400	(25,719)	(23,982)
Reconciliation of funds					
Total funds brought forward		<u>317,379</u>	<u>48,250</u>	<u>365,629</u>	<u>389,611</u>
Total funds carried forward	18	<u><u>262,260</u></u>	<u><u>77,650</u></u>	<u><u>339,910</u></u>	<u><u>365,629</u></u>

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

The funds breakdown for 2018 is shown in note 18.

Braintree District Mencap Society
(Registration number: 237956)
Balance Sheet as at 30 September 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	14	226,285	235,138
Current assets			
Debtors	15	7,574	2,742
Investments	16	76,195	76,018
Cash at bank and in hand		<u>33,963</u>	<u>54,159</u>
		117,732	132,919
Creditors: Amounts falling due within one year	17	<u>(4,107)</u>	<u>(2,428)</u>
Net current assets		<u>113,625</u>	<u>130,491</u>
Net assets		<u>339,910</u>	<u>365,629</u>
Funds of the charity:			
Restricted funds		77,650	48,250
Unrestricted income funds			
Unrestricted funds		<u>262,260</u>	<u>317,379</u>
Total funds	18	<u>339,910</u>	<u>365,629</u>

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on

..... and signed on their behalf by:

L Mead
Trustee

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

1 Accounting policies

Statement of compliance

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

Basis of preparation

Braintree District Mencap Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Judgements

Apart from those judgements involving estimations, the management has not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts. There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

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

Donations and legacies

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

Investment income

Investment income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable activities includes both monies received from the charity's day to day activities and income from performance-related grants which have conditions that specify the provision of particular services to be provided by the charity. Income is recognised once the charity has entitlement, the income is probable and can be measured reliably.

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of Trustee meetings and the cost of any legal advice to Trustees on governance or constitutional matters.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Taxation

The charity is potentially exempt from taxation to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% Straight line method
Furniture and equipment	20% Straight line method
Motor vehicles	20% Straight line method

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand.

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Donations and legacies;			
Donations from individuals	14,404	14,404	23,053
Legacies	500	500	-
Subscriptions	1,733	1,733	2,498
	16,637	16,637	25,551

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	£	£	£
Income from charitable activities	63,046	-	63,046	67,429
Grants and funding	-	103,299	103,299	81,025
	63,046	103,299	166,345	148,454

4 Investment income

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	223	223	138
	223	223	138

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

5 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds	Total 2019	Total 2018
	Note	General £	£	£
Fundraising costs		2,386	2,386	455
		2,386	2,386	455

6 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2019	Total 2018
	Note	Designated £	General £	£	£	£
Wages and salaries		-	72,679	55,498	128,177	116,840
Repairs and renewals		-	3,977	1,589	5,566	6,796
Sundry expenses		-	1,453	165	1,618	2,230
Insurance		-	4,116	-	4,116	4,178
Administration expenses		-	5,947	1,895	7,842	8,358
Rent, utilities and premises expenses		-	7,255	3,278	10,533	9,852
Motor vehicles expenses		-	1,625	1,652	3,277	2,508
Professional fees		-	-	-	-	5,700
Expenses related to activities		3,279	14,317	11,174	28,770	25,362
Travel and subsistence		-	972	572	1,544	1,547
Advertising		-	150	-	150	996
Bank charges		-	61	-	61	60
Governance costs	8	-	6,031	-	6,031	4,486
		3,279	118,583	75,823	197,685	188,913
		3,279	118,583	75,823	197,685	188,913

£121,861 (2018 - £114,243) of the above expenditure was attributable to unrestricted funds and £75,823 (2018 - £74,670) to restricted funds.

7 Other expenditure

		Unrestricted funds	Total 2019	Total 2018
		General £	£	£
Depreciation, amortisation and other similar costs		8,853	8,853	8,757
		8,853	8,853	8,757

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Independent examiner fees			
Examination of the financial statements	1,734	1,734	1,452
Legal fees	1,084	1,084	805
Bookkeeping and accountancy services	3,213	3,213	2,229
	<u>6,031</u>	<u>6,031</u>	<u>4,486</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2019 £	2018 £
Depreciation of fixed assets	<u>8,853</u>	<u>8,757</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	<u>128,177</u>	<u>116,840</u>

No employee received emoluments of more than £60,000 during the year

12 Independent examiner's remuneration

	2019 £	2018 £
Examination of the financial statements	<u>1,734</u>	<u>1,452</u>

13 Taxation

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

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 October 2018	235,000	2,582	19,794	257,376
At 30 September 2019	235,000	2,582	19,794	257,376
Depreciation				
At 1 October 2018	4,700	1,702	15,836	22,238
Charge for the year	4,700	195	3,958	8,853
At 30 September 2019	9,400	1,897	19,794	31,091
Net book value				
At 30 September 2019	225,600	685	-	226,285
At 30 September 2018	230,300	880	3,958	235,138

15 Debtors

	2019 £	2018 £
Prepayments	2,627	2,742
Accrued income	4,846	-
Other debtors	101	-
	<u>7,574</u>	<u>2,742</u>

16 Current asset investments

	2019 £	2018 £
Cash deposits	<u>76,195</u>	<u>76,018</u>

17 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	122	60
Other taxation and social security	2,365	1,061
Other creditors	67	161
Accruals	<u>1,553</u>	<u>1,146</u>
	<u>4,107</u>	<u>2,428</u>

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

18 Funds

	Balance at 1 October 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2019 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	303,054	79,906	(129,822)	(1,924)	251,214
<i>Designated</i>					
Sensory Room	14,325	-	(3,279)	-	11,046
Total unrestricted funds	<u>317,379</u>	<u>79,906</u>	<u>(133,101)</u>	<u>(1,924)</u>	<u>262,260</u>
Restricted funds					
Essex Community fund- Playscheme	7,059	6,300	(3,242)	-	10,117
Children in need	31,861	32,680	(25,734)	-	38,807
Lottery funding	9,330	19,095	(30,349)	1,924	-
Provide Foundation	-	2,472	(1,072)	-	1,400
Essex Mencap	-	12,800	(12,509)	-	291
Greggs Foundation	-	1,960	(850)	-	1,110
Royal Mencap Round the World Challenge	-	1,128	(180)	-	948
#IWill Fund	-	4,846	-	-	4,846
Essex Community Foundation	-	9,800	(429)	-	9,371
Braintree District and Greenfield Community Fund	-	6,738	(600)	-	6,138
Community Initiative fund	-	4,500	(858)	-	3,642
Braintree District Council	-	980	-	-	980
Total restricted funds	<u>48,250</u>	<u>103,299</u>	<u>(75,823)</u>	<u>1,924</u>	<u>77,650</u>
Total funds	<u><u>365,629</u></u>	<u><u>183,205</u></u>	<u><u>(208,924)</u></u>	<u><u>-</u></u>	<u><u>339,910</u></u>

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

	Balance at 1 October 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2018 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	316,264	93,118	(123,455)	17,127	303,054
<i>Designated</i>					
Sensory Room	<u>14,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,325</u>
Total unrestricted funds	<u>330,589</u>	<u>93,118</u>	<u>(123,455)</u>	<u>17,127</u>	<u>317,379</u>
Restricted funds					
Essex Community fund- Playscheme	4,796	6,249	(3,986)	-	7,059
Children in need	23,088	32,586	(23,813)	-	31,861
Lottery funding	14,011	42,190	(46,871)	-	9,330
Awards for all	6,911	-	-	(6,911)	-
Jules Thorn	800	-	-	(800)	-
Cutter Trust	500	-	-	(500)	-
Gadsby Wicks	500	-	-	(500)	-
Bosier Hinton	1,496	-	-	(1,496)	-
Friends of Braintree	1,000	-	-	(1,000)	-
PJK CT	4,000	-	-	(4,000)	-
BDC Leisure Grant	620	-	-	(620)	-
Other under £500	<u>1,300</u>	<u>-</u>	<u>-</u>	<u>(1,300)</u>	<u>-</u>
Total restricted funds	<u>59,022</u>	<u>81,025</u>	<u>(74,670)</u>	<u>(17,127)</u>	<u>48,250</u>
Total funds	<u>389,611</u>	<u>174,143</u>	<u>(198,125)</u>	<u>-</u>	<u>365,629</u>

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

Purpose of Restricted and Designated Funds

- 1. Essex Community Fund (Playscheme)** - a grant to enable the running of a respite and activity summer play-scheme for children with learning disabilities. In 2019, the grants were received from the Bartella Charitable Fund (£1,699) and Britvic Community Fund (£4,601).
- 2. Children in Need** - a two year grant to fund 4 weekly Saturday play-scheme sessions engaging 46 disabled children and young people in Braintree.
- 3. Lottery Funding** - a grant to enable Braintree District Mencap Society to run leisure classes, including life skills, photography, dance, pottery and textiles, swimming and furniture upcycling to people with learning disabilities.
- 4. Sensory Room** - to enable the purchase, provision and delivery of equipment, support and other resources towards delivery of a full sensory experience where required.
- 5. Provide Foundation** - to provide an 'Eat Well For Less' course in association with Braintree Foodbank.
- 6. Essex Mencap** - a grant for the provision of a Family Support Service in the County of Essex.
- 7. Gregs Foundation** - to assist with the provision of swimming pool hire.
- 8. Royal Mencap Round the World Challenge** - a grant to support people who do not feel confident to go into a leisure centre. This will enable them to try out different activities in a familiar environment with a view to moving them closer to using existing supported sessions and perhaps onwards into public sessions.
- 9. #Iwill Fund** - a grant of £4,846 to enable young people with learning difficulties to undertake volunteering and campaigning around local and environmental issues.
- 10. Essex Community Foundation (Support Manager)** - grants from the Diana Tinson Fund (£5,800) and Essex Fund (£4,000) to employ a new Family Support Manager to work with carers of people with a learning disability.
- 11. Braintree District and Greenfields Community Fund** - to enable the Charity to run a Skills for Independence programme for young adults with a learning disability in the Braintree District over two years.
- 12. Community Initiative Fund** - part contribution to fund an architectural service for Braintree Mencap for RIBA stages 0-2/3 from preparing a strategic brief through to the production of final drawings and design statements to enable a full planning permission.
- 13. Braintree District Council** - a grant towards modular seating, storage and reception area for the information resource room.

Braintree District Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2019

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General	funds	£
	£	£	£
Tangible fixed assets	226,285	-	226,285
Current assets	40,082	77,650	117,732
Current liabilities	(4,107)	-	(4,107)
	<u>262,260</u>	<u>77,650</u>	<u>339,910</u>
Total net assets	<u>262,260</u>	<u>77,650</u>	<u>339,910</u>
	Unrestricted funds		Total funds at 30 September 2018
	General	Restricted funds	£
	£	£	
Tangible fixed assets	235,138	-	235,138
Current assets	84,669	48,250	132,919
Current liabilities	(2,428)	-	(2,428)
	<u>317,379</u>	<u>48,250</u>	<u>365,629</u>
Total net assets	<u>317,379</u>	<u>48,250</u>	<u>365,629</u>

20 Related party transactions

There were no related party transactions in the year.