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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
(A company limited by guarantee)

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Trustees</b>	Miss J A Burnett, Chief Executive Officer Mrs A Stafford, Secretary Mrs M S Beecham
<b>Company registered number</b>	02035303
<b>Charity registered number</b>	1023576
<b>Registered office</b>	Cree Centre Aire Road Grantham Lincolnshire NG31 7QP
<b>Company secretary</b>	Mrs A Stafford
<b>Chief executive officer</b>	Miss J A Burnett
<b>Independent auditor</b>	Streets Audit LLP Chartered Accountants & Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
<b>Bankers</b>	Lloyds Bank plc 42 St Peter's Hill Grantham Lincolnshire NG31 6QF

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the audited financial statements for the year 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended.

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

**a. OBJECTIVES AND AIMS**

The objectives of the Charity are as follows:

- The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
- To provide or assist in the provision of facilities of 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.

"learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

**Public Benefit Statement**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit, published by the Charity Commission, in exercising their powers or duties.

**b. STRATEGIES AND ACTIVITIES FOR ACHIEVING OBJECTIVES**

The Charity provides both residential and daycare facilities to meet its objectives. Throughout the current year to 31 March 2021 the Charity has continued to offer support and daytime activities at the Cree Centre and longterm residential care at Fairview Farm.

The Charity continues to provide the Mothers Group, which meets once a month and provides support and reassurance for parents/carers of children with learning disabilities.

The Charity also provides an essential transport service, operating with two minibuses and two cars, including one wheelchair accessible car for any appointment or trip out.

The Charity provides care, support and help to people with learning disabilities both in the residential home and the day centre. The Charity also provides help and support to the families of the ladies and gentlemen who use the Charity's services. In addition, the Charity improves the standard of their service users lives by providing recreational facilities, visits and trips and other leisure activities.

These activities have been beneficial for the Charity's service users as they have more enriched lives and have access to the help and support they need. The families of the service users can also feel reassured that their loved ones are in good hands and that they can receive all the help and support they need.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**c. VOLUNTEERS**

The Trustees are all volunteers and devote their time to attend Board meetings and other meetings as required. The Charity also recruits and trains a number of volunteers to provide essential assistance with the provision of its services.

**Achievements and performance**

**a. REVIEW OF ACTIVITIES**

The activities undertaken over the last 12 months are as follows:

**Cree Centre**

The Cree Centre was opened by carers in 1975 to provide support and daytime activities to local people with a learning disability.

Today, the centre provides day opportunities to people with a learning disability and PIMD. The centre offers two fully accessible changing places where your care needs can be met with dignity and comfort. Our kitchen (rated 5 by S.K.D.C.) has height adjustable workstations and sink, to enable you to get involved in meal preparation or baking as part of the Cree8cakes team.

We have developed Cree8blooms adding a greenhouse to our garden where we can learn new skills and grow our own flowers, fruit and vegetable. Our sensory room provides the perfect place to relax and unwind.

**Fairview Farm**

Fairview Farm is an old farmhouse in large gardens. Homes are in five living areas in three buildings. Everyone has their own care plan and are helped to choose where they spend their days. A busy social life is very important to people who live at Fairview Farm.

Fairview Farm is registered with the Care Quality Commission and adheres to essential standards of quality and safety to comply with the Health and Social Care Act 2008. We have been awarded 5 stars by South Kesteven District Council and we work within a framework agreement with Lincolnshire County Council.

**Mothers Group**

Grantham Mencap Mothers Group was founded in 1980 by a group of mothers/carers, whose children had learning disabilities.

Concerned about the immediate and long term future for their children, they met with representatives from education, health and social services to try and improve the services offered to them.

Many felt that just to meet with others in the same situation was a great help, to talk over problems and support one another.

**Transport**

We operate a transport service available to all our members.

We are very proud of our service. We like to keep our members mobile, we have two minibuses and two cars including a wheelchair accessible car for any appointment or trip out.

All our drivers are trained and our staff are trained to ensure passengers are safe before going out and to deal with any problem should it happen.

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**b. FUNDRAISING ACTIVITIES/INCOME GENERATION**

No material fundraising has taken place over the period.

**c. INVESTMENT POLICY AND PERFORMANCE**

The Charity holds a significant proportion of its cash resources in what the Trustees consider to be low risk liquid investments.

The Charity also holds a minimal sum in listed shares.

**Financial review**

**a. GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**b. RESERVES POLICY**

As the Charity supports many vulnerable ladies and gentlemen, as well as employing staff, it has been decided that free reserves should be maintained at a level that allows adequate working capital for core costs and would cover contingency costs in the event of funding ending unexpectedly.

Free reserves are unrestricted funds not invested in fixed assets, designated for other purposes or otherwise committed.

At the year end the balance of free reserves was £438,264 (2020 - £344,838). The Trustees are working to increase this balance.

**c. OVERVIEW**

The Charity made a surplus before investment for the year of £78,715 compared to a surplus of £64,214 in 2020.

At 31 March 2021, the charity has unrestricted reserves of £986,081 compared to £907,366 in 2020 and no restricted reserves.

**d. PRINCIPAL FUNDING**

The principal funding source is from Lincolnshire County Council. Residential support is paid partly in arrears and partly in advance and forms the majority of the Fairview Farm income. Daycare is paid monthly in arrears and forms the majority of the Cree Centre income.

**e. MATERIAL INVESTMENTS POLICY**

Under the Memorandum and Articles of Association, the Charitable Company has the power to make any investment which the Trustees see fit.

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Structure, governance and management**

**a. CONSTITUTION**

Grantham and District MENCAP Limited is governed by an Articles and Memorandum of Association. Grantham and District MENCAP Limited is also a Company Limited by Guarantee (Company Number 02035303). The Society is a registered Charity and is affiliated to the Royal Society.

The principal object of the Charity is to increase public awareness and understanding of the problems of people with learning difficulties in order to secure provision for them commensurate with their needs.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

Most of the current Trustees have been in post for a number of years. Whilst there is no formal system in place for induction of new trustees, the current Trustees are mindful of the requirements of the Charity's constitution.

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Whilst there is no formal system in place for induction and training of new trustees, the current directors/trustees are mindful of the requirement that they receive adequate ongoing training.

**d. PAY POLICY FOR SENIOR STAFF**

The Trustees consider the board of trustees as comprising the senior staff of the Charity in charge of directing and controlling the Charity. All trustees give their time freely and no trustee remuneration was paid in the year.

**e. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Trustees intend to continue to develop the Charity in line with its present objectives. The Trustees continue to review carefully all major risks to which the Charity is exposed and procedures have been established to manage those risks. Trustees are responsible for strategy and implementing the objectives set. Day to day running is devolved to the paid managers and staff.

**f. RELATED PARTY RELATIONSHIPS**

Grantham and District MENCAP Limited does not have any relationships with related parties.

**g. RISK MANAGEMENT**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The most significant external risk identified is the dependence upon governmental funding which can be subject to changes in political priorities and social policy. As a result, our free reserves have been established at a level that would allow the organisation to provide sufficient resources in the short-term in the event of policy changes affecting funding.

Identified internal risks have been minimised. For example all staff and volunteers undertake Enhanced DBS vetting to support safeguarding principals. Procedures are in place for the authorisation of all transactions and to ensure consistent delivery of all operational aspects of the charitable company.

These procedures are reviewed regularly to ensure the needs of the organisation continue to be met.

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**h. PRINCIPAL ACTIVITIES**

The Society operates the Cree Centre as a day care centre and Fairview Farm as a residential home and offers structured appropriate activities at both establishments. There have been no significant changes in policy since the date of the last report.

**Plans for future periods**

**a. FUTURE DEVELOPMENTS**

The Charity plans to continue many of the activities outlined above in forthcoming years, subject to satisfactory funding arrangements. In addition, as new needs are identified, the Charity will assess the relevance and suitability of sourcing funding to broaden its provision base, whilst continuing to meet the overall aims of the Charity.

On 11 March 2020 a pandemic was declared in the UK in relation to COVID-19. The long-term impact upon the charity will not be known at the time of accounts approval, but the management and staff have been putting provisions in place to ensure the impact on the service users is not disrupted as far as possible. The Cree Centre was initially closed, with the funding being maintained by the Local Authority for the short-term, management and Trustees are putting plans in place to ensure that once services are able to resume, the financial impact will be minimised wherever possible. The Trustees do not believe the impact of COVID-19 will materially affect the going concern basis discussed in the financial statements, but are constantly monitoring this with management of the charity.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Miss J A Burnett**  
(Chair of Trustees)

Date: 01/10/21



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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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 order of the members of the board of Trustees and signed on its behalf by:



**Miss J A Burnett**  
Chairperson

Date: 01/10/21

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GRANTHAM AND DISTRICT MENCAP LIMITED**

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**Opinion**

We have audited the financial statements of Grantham and District MENCAP Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GRANTHAM AND DISTRICT MENCAP LIMITED (CONTINUED)**

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**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GRANTHAM AND DISTRICT MENCAP LIMITED (CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are most applicable to the entity and determined that the most significant are those that relate to the operational environment, service user safeguarding requirements, and the financial reporting framework (FRS102, Charities SORP and Companies Act 2006).
- We obtained an understanding of how the entity is complying with these legal and regulatory frameworks by making enquiries to management. We corroborated our enquiries through our review of board minutes.
- We assessed the susceptibility of the entity's financial statements to material misstatement including how fraud might occur. Audit procedures included:
  - Identifying and assessing the design effectiveness of management's controls designed to prevent and detect irregularities;
  - Challenging assumptions and judgements made by management in its evaluation of accounting estimates;
  - Identifying and testing journal entries.
- We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. However, detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as those irregularities that result from fraud may involve collusion, deliberate concealment, forgery, or intentional misrepresentations.
- It is the audit partner's assessment that the audit team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.
- Management have not communicated to the audit team any matters of non-compliance with laws, regulations, or fraud and no such matters were identified by the audit team.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GRANTHAM AND DISTRICT MENCAP LIMITED (CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Streets Audit LLP*

**Streets Audit LLP**

Chartered Accountants & Statutory Auditor  
Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

Date: 13/10/21

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	4	11,666	11,666	39,290
Charitable activities	5	1,012,390	1,012,390	1,171,514
Investments	6	675	675	1,049
Other income	7	99,181	99,181	-
<b>Total income</b>		<b>1,123,912</b>	<b>1,123,912</b>	<b>1,211,853</b>
<b>Expenditure on:</b>				
Charitable activities		1,045,197	1,045,197	1,147,639
<b>Total expenditure</b>		<b>1,045,197</b>	<b>1,045,197</b>	<b>1,147,639</b>
<b>Net movement in funds</b>		<b>78,715</b>	<b>78,715</b>	<b>64,214</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		907,366	907,366	843,152
Net movement in funds		78,715	78,715	64,214
<b>Total funds carried forward</b>		<b>986,081</b>	<b>986,081</b>	<b>907,366</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 31 form part of these financial statements.

**GRANTHAM AND DISTRICT MENCAP LIMITED**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 02035303**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Tangible assets	12	<b>547,817</b>	562,528
Investments	13	<b>97,775</b>	97,100
		<b>645,592</b>	659,628
<b>Current assets</b>			
Debtors	14	<b>32,964</b>	82,075
Investments	15	<b>277,846</b>	218,313
Cash at bank and in hand		<b>55,173</b>	20,157
		<b>365,983</b>	320,545
Creditors: amounts falling due within one year	16	<b>(25,494)</b>	(72,807)
<b>Net current assets</b>		<b>340,489</b>	247,738
<b>Total assets less current liabilities</b>		<b>986,081</b>	907,366
<b>Net assets excluding pension asset</b>		<b>986,081</b>	907,366
<b>Total net assets</b>		<b>986,081</b>	907,366

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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REGISTERED NUMBER: 02035303

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

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	Note	2021 £	2020 £
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds	17	986,081	907,366
<b>Total funds</b>		<u>986,081</u>	<u>907,366</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Miss J A Burnett**  
Chairperson



**Mrs A Stafford**  
Secretary

Date: 01/10/21

The notes on pages 16 to 31 form part of these financial statements.



**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	102,724	121,735
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(8,175)	(1,760)
<b>Net cash used in investing activities</b>	(8,175)	(1,760)
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	94,549	119,975
Cash and cash equivalents at the beginning of the year	238,470	118,495
<b>Cash and cash equivalents at the end of the year</b>	333,019	238,470

The notes on pages 16 to 31 form part of these financial statements

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

As set out in the Trustee's report, Grantham and District MENCAP Limited is an incorporated registered charity in England & Wales. The principal office of the charity is Cree Centre, Aire Road, Grantham, Lincolnshire, NG31 7QP.

The principle objectives of the charity are:

- The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
- To provide or assist in the provision of facilities of 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.

"learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Grantham and Distric MENCAP Limited 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.

The financial statements are prepared in sterling, which is the functional currency of the charity.

**2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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**GRANTHAM AND DISTRICT MENCAP LIMITED**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants received relating to charitable income and expenditure are treated as deferred income and released to the Statement of financial activities related expenditure is incurred.

**2.6 Interest receivable**

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 institution with whom the funds are deposited.

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**2. Accounting policies (continued)**

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the most appropriate method. .

Depreciation is provided on the following bases:

Freehold property and long-leasehold	- 2% straight line
Tenant's improvements	- 2% straight line
Motor vehicles	- 25% reducing balance method
Furniture and equipment	- 10% - 20% reducing balance method

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**2. Accounting policies (continued)**

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.14 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Tangible fixed assets are recognised at cost or valuation, less accumulated depreciation and any impairments. Depreciation takes place over the estimated useful life, down to the assessed residual value. The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

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**4. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	11,666	<b>11,666</b>
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	39,290	39,290
	<hr/> <hr/>	<hr/> <hr/>

**5. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Care, support and training	1,012,390	<b>1,012,390</b>
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Care, support and training	1,171,514	1,171,514
	<hr/> <hr/>	<hr/> <hr/>

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**6. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Unlisted investments	675	<b>675</b>
	<u>675</u>	<u>675</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Unlisted investments	1,049	1,049
	<u>1,049</u>	<u>1,049</u>

**7. Government grants**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Government grants	99,181	<b>99,181</b>	-
	<u>99,181</u>	<u>99,181</u>	<u>-</u>

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**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Care, support and training	1,012,393	32,804	<b>1,045,197</b>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Care, support and training	1,106,792	40,847	1,147,639



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**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	749,583	791,584
Staff advertising and training	6,085	5,711
Rent and rates	1,806	1,730
Heat and light	36,857	35,911
Insurance	11,338	8,110
Repairs	24,818	32,838
Domestic expenses	23,965	53,134
Sundries	50,359	67,006
Depreciation	22,885	22,754
Transport and expenses	12,531	27,491
Lease expenses	16,522	11,384
Telephone	10,234	10,727
Grant expense	11,475	-
Food and kitchen expenses	33,935	38,412
	<u>1,012,393</u>	<u>1,106,792</u>

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Printing, stationery, post and telephone	8,528	12,368
Subscriptions and affiliation fees	13,139	16,436
legal and professional expenses	5,937	6,843
Auditors remuneration	5,200	5,200
	<u>32,804</u>	<u>40,847</u>

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**9. Auditor's remuneration**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>5,200</b>	<i>5,200</i>

**10. Staff costs**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>690,219</b>	<i>733,427</i>
Social security costs	<b>41,288</b>	<i>40,552</i>
Contribution to defined contribution pension schemes	<b>18,076</b>	<i>17,605</i>
	<b>749,583</b>	<i>791,584</i>

The average number of persons employed by the charity during the year was as follows:

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<b>No.</b>
Management & administration	<b>6</b>	<i>5</i>
Carers, drivers & front of house	<b>48</b>	<i>43</i>
	<b>54</b>	<i>48</i>

No employee received remuneration amounting to more than £60,000 in either year.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 March 2021, expenses totalling £3,075 were reimbursed or paid directly to 1 Trustee (*2020 - £3,071 to 1 Trustee*).

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**12. Tangible fixed assets**

	Freehold property £	Tenant's imp'ments £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost</b>					
At 1 April 2020	665,865	95,408	26,526	322,633	1,110,432
Additions	-	-	-	8,175	8,175
At 31 March 2021	<u>665,865</u>	<u>95,408</u>	<u>26,526</u>	<u>330,808</u>	<u>1,118,607</u>
<b>Depreciation</b>					
At 1 April 2020	256,339	12,984	25,580	253,001	547,904
Charge for the year	12,607	1,908	237	8,134	22,886
At 31 March 2021	<u>268,946</u>	<u>14,892</u>	<u>25,817</u>	<u>261,135</u>	<u>570,790</u>
<b>Net book value</b>					
At 31 March 2021	<u><u>396,919</u></u>	<u><u>80,516</u></u>	<u><u>709</u></u>	<u><u>69,673</u></u>	<u><u>547,817</u></u>
At 31 March 2020	<u><u>409,526</u></u>	<u><u>82,424</u></u>	<u><u>946</u></u>	<u><u>69,632</u></u>	<u><u>562,528</u></u>

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**13. Fixed asset investments**

	<b>Unlisted investments £</b>
<b>Cost or valuation</b>	
At 1 April 2020	97,100
Additions	675
<b>At 31 March 2021</b>	<b>97,775</b>
<b>Net book value</b>	
<b>At 31 March 2021</b>	<b>97,775</b>
<i>At 31 March 2020</i>	<i>97,100</i>

Fixed Asset Investments at the year end include long term cash deposits of £96,857 (2020 - £96,182).

**14. Debtors**

	<b>2021 £</b>	<i>2020 £</i>
<b>Due within one year</b>		
Trade debtors	32,964	57,765
Prepayments and accrued income	-	24,310
	<b>32,964</b>	<i>82,075</i>

**15. Current asset investments**

	<b>2021 £</b>	<i>2020 £</i>
Short-term cash deposits	<b>277,846</b>	<i>218,313</i>

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**16. Creditors: Amounts falling due within one year**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Trade creditors	-	2,470
Other taxation and social security	-	6,192
Other creditors	<b>5,537</b>	58,945
Accruals and deferred income	<b>19,957</b>	5,200
	<hr/> <b>25,494</b> <hr/>	<hr/> 72,807 <hr/>
	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Resources deferred during the year	<hr/> <b>14,757</b> <hr/>	<hr/> - <hr/>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
The Porter Family Trust	31,872	-	-	31,872
<b>General funds</b>				
General Funds - all funds	875,494	1,123,912	(1,045,197)	954,209
<b>Total Unrestricted funds</b>	<u>907,366</u>	<u>1,123,912</u>	<u>(1,045,197)</u>	<u>986,081</u>

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
The Porter Family Trust	-	-	-	31,872	31,872
<b>General funds</b>					
General Funds - all funds	843,152	1,211,853	(1,147,639)	(31,872)	875,494
<b>Total Unrestricted funds</b>	<u>843,152</u>	<u>1,211,853</u>	<u>(1,147,639)</u>	<u>-</u>	<u>907,366</u>

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**17. Statement of funds (continued)**

**General fund**

General funds are those funds not designated towards any project in particular and can be used towards any of the Charity's objectives.

**Designated fund**

The Porter Family Trust - during the prior year the charity received a donation from the Porter Family Trust, created by the late Nina Betty Porter. Whilst no legally binding obligations were imposed on the donation, it was the wish that the funds be used for the future benefit of the residents at Fairview Farm. Accordingly the Trustees have designated the funds for this purpose.

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	547,817	<b>547,817</b>
Fixed asset investments	97,775	<b>97,775</b>
Current assets	365,983	<b>365,983</b>
Creditors due within one year	(25,494)	<b>(25,494)</b>
<b>Total</b>	<u>986,081</u>	<u><b>986,081</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	562,528	562,528
Fixed asset investments	97,100	97,100
Current assets	320,545	320,545
Creditors due within one year	(72,807)	(72,807)
<b>Total</b>	<u>907,366</u>	<u>907,366</u>

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**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<b>78,715</b>	64,214
<b>Adjustments for:</b>		
Depreciation charges	22,886	22,754
Dividends, interests and rents from investments	(675)	(1,049)
Decrease in debtors	49,112	24,935
Decrease in creditors	(47,313)	10,881
<b>Net cash provided by operating activities</b>	<b>102,725</b>	121,735

**20. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash at bank and in hand	55,173	20,157
Notice deposits (less than 3 months)	277,846	218,313
<b>Total cash and cash equivalents</b>	<b>333,019</b>	238,470

**21. Analysis of changes in net debt**

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	20,157	35,016	55,173
Liquid investments	218,313	59,533	277,846
	<b>238,470</b>	<b>94,549</b>	<b>333,019</b>



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**22. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £18,076 (2020 - £17,605). Contributions totalling £2,142 (2020 - £Nil) were payable to the fund at the balance sheet date.

**23. Operating lease commitments**

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<i>£</i>
Not later than 1 year	<b>16,187</b>	<i>19,111</i>
Later than 1 year and not later than 5 years	<b>37,910</b>	<i>48,667</i>
Later than 5 years	<b>-</b>	<i>9,478</i>
	<b>54,097</b>	<i>77,256</i>

**24. Related party transactions**

During the year, there were no related party transactions that are required to be disclosed under the SORP.