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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 9
Trustees' responsibilities statement	10
Independent auditor's report on the financial statements	11 - 14
Statement of financial activities	15
Balance sheet	16 - 17
Statement of cash flows	18
Notes to the financial statements	19 - 34

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Miss J A Burnett, Chief Executive Officer (Until 30 May 2023) (resigned 30 May 2023) Mrs N Peters (resigned 28 October 2024) Mr M Andrew, Chair of Trustees (From 30 May 2023 until 17 November 2023) (resigned 5 November 2024) Mrs C Andrew (resigned 5 November 2024) Mr D Pickard, Chair of Trustees (From 17 November 2023) (appointed 17 November 2023) Mrs G Stokes (appointed 29 March 2023, resigned 1 February 2024) Mr C Staniland (appointed 11 September 2024) Mr D Brooks (appointed 20 November 2024)
Company registered number	02035303
Charity registered number	1023576
Registered office	Cree Centre Aire Road Grantham Lincolnshire NG31 7QP
Chief executive officer	Mrs Karena Brooks
Independent auditor	Streets Audit LLP Chartered Accountants & Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	Lloyds Bank plc 42 St Peter's Hill Grantham Lincolnshire NG31 6QF

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements for the year 1 April 2023 to 31 March 2024. 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

AIM/PURPOSE

To provide, and continue to provide on an ongoing basis, a quality service which supports adults with learning disabilities and complex needs in Grantham and the surrounding areas.

OBJECTIVES

1. To support adults with learning disabilities and complex needs to achieve choice, opportunity, respect and inclusion.
2. To provide help and support to adults with learning disabilities and complex needs and their families, dependents and carers.
3. To provide recreation and leisure time facilities for the people we support.
4. To provide a home and daily care for the people we support.
5. To improve and enhance the lives of the people we support by providing them with a residential home where appropriate, and by giving them access to Day Service facilities.

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

1. The charity provides long term residential facilities at Fairview Farm which is a 24/7 residential care home with 20 bedrooms, for people we support who call it their home.
2. Approximately 35 care staff are employed at Fairview Farm to support and cater for the residents' needs, working a variety of shift patterns by rota which also incorporates dedicated night staff.
3. The charity provides a Day Centre facility at the Cree Centre from Monday to Friday between the hours of 8.30 AM to 5.00PM, for people we support who undertake a variety of activities and sessions.
4. Approximately 15 care staff are employed at the Cree Centre to care for the people we support who use the Day Service facility.
5. The Cree Centre has a dedicated kitchen facility to cater for the food and drinks needs of the people we support.
6. The charity provides a transport service for both Fairview Farm residents and people supported at the Cree Centre, comprising of two minibuses and two cars. Apart from one of the cars, all the vehicles cater for wheelchair needs.
7. The transport service picks up and takes home the people we support and is also used for trips out and for member appointments.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8. The charity helps and caters for the care needs and support requirements of the people we support on a person-centred basis both at the Cree Centre and Fairview Farm.
9. The charity provides help and support to the families, dependents and carers of the people we support.
10. The charity improves the lives of the people we support by providing quality residential care, recreational facilities, visits, trips out and other leisure facilities.
11. The charity enriches the lives of the people we support by providing much needed support, help and specialist resources to the people we support, and to their families, dependents and carers.
12. The lives of the families of the people we support are enhanced on the basis of the quality of service that is provided by the charity.

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 local families who had and cared for family members in 1975 with the aim of providing support and activities to provide support and daytime activities to local people with a learning disability.

Over the last 49 years the Cree centre has changed and evolved in line with the changing needs and expectations within the social care sector, but the mission statement has always remained the same. Geographically, our members now travel to use the Cree from as far as Sleaford, this is partly due to the lack of local provisions of day services.

Today, the centre provides a variety of daytime activities for adults with Learning Disabilities, Autism, Sensory Impairment and other associated health conditions, offering a person-centred approach which is accessible and inclusive to all its members.

Some of these activities include life skills, art and crafts, sports and fitness and baking but to name a few. We are also fortunate to have access to two accessible company minibuses that have taken our members out on trips to J&J Alpaca farm and coffee shop, the Crusader river cruise, and days out in the local community.

Not only do our members go out into their local community, but their local community also come to the Cree centre. We have had visits from dancing group, Alpacas, animal visits and the U3A2 band. We have made some wonderful community connections within the last year that have included being invited to events put on by the local authority day services and a newly built care home where members have gone to watch a film in their cinema lounge or had a hot drink and cake in the Alice in Wonderland café.

Within the day centre we have many different areas that are accessible to members including a soft play lounge, sensory room, garden room and large hall. Our gardens are large and include a sensory area, summer house and greenhouse. With the support of the local community and a local donor we will be having a sunken trampoline delivered and fitted soon.

We continue to prepare and serve a hot meal and pudding from our fully functional kitchen overseen by our cook, and these are offered at a very affordable rate to our members. We had our recent Food safety inspection in August and have maintained our 5 star rating from the local council.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

We realise that we are now living in a world where technology plays an important role for all organisations and charities, and how this gives us a platform for showcasing what the Cree Centre has to offer and makes us more visible in the local community. We have a Facebook page and currently have 614 followers. Staff are proactive in updating and sharing what has been achieved by our members. Using Facebook has enabled us to make connections with our community, and we have made connections with town and district councillor's which have so far seen us receive a commitment to supply us with a sunken trampoline, and a regular delivery of foods from the local community Bread and Butter initiative.

Within the past year we have said goodbye to some of our staff members as they have moved on to pastures new. One of our most prominent leavers was our Day Centre Manager who had spent the last 28 years working at the Cree. With this change came opportunity to look at the staffing at the Centre and we restructured from the original structure which consisted of 2 Team Leaders, 1 Deputy Manager and 1 Centre Manager to a revised current structure consisting of 1 Centre Manager and 1 Team Leader. We also looked and continue to look at ensuring we have the correct number of staff on shift at any given time without over recruiting, but ensuring safe staffing levels and the quality of service we pride ourselves on.

We currently have 27 members on our books and are already receiving transition assessments for 2025 school leavers.

We have a group of staff members who bring with them a mixture of experiences and skills from previous social care backgrounds. Our training compliance has greatly increased, and we also now have ambassadors and champions in the following areas- Safeguarding; SONAR; Positive Behaviour Support; Health and Wellbeing.

Fairview Farm

Fairview Farm opened its doors in 1985. The home has expanded over the years, and we are currently home to 18 service users, who have a variety of learning disabilities run by Grantham and District Mencap Ltd.

Fairview Farm is registered with CQC to home 22 Service Users. This does include 2 shared bedrooms.

Environmental Health through Lincolnshire County Council also inspect the home in line with The Safer Food Better Business Standards and we have achieved a 5* rating at our last inspection.

Lincolnshire County Council funds all the placements and carry out their own inspections which we have recently had, and the report received was good in all areas, indicating that they had no concerns.

The Service Users come from a variety of settings, having different needs, hopes and aspirations, all of which are managed through Person Centred Planning approaches, of which we are supported to produce Person Centred Care plans with input from the multidisciplinary team.

All Service Users have a named Keyworker who enables them to be supported in maintaining their individuality while supporting them through meetings and recording wishes and needs. We encourage diversity and individuality along with support from staff and members of the multidisciplinary team to make appropriate choices.

The home is run by suitably trained staff to meet the needs of individuals. We have a staff team who are able to use their initiative and make decisions by working well with their fellow team members, our staff team have people skills and support Service Users to make the best of their abilities. We encourage a diverse staff team to meet the needs of the diverse Service User group.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Transport/Maintenance

The Transport and Maintenance team are a small team of 4 staff, which is made up of the Transport Manager, one full time member of staff who works 40 hours a week and one relief member of staff who works on average 16 hours a week. The team also has one member of staff who undertakes maintenance work at Fairview Farm. The team works Monday to Friday between the hours of 8:30am and 5pm. The staff team has recently been reduced by 40 hours per week in the last 3 months, which is due to 2 members of the team leaving and currently implementing a temporary block on recruitment. The team works across both Fairview Farm and the Cree Centre performing maintenance of grounds and buildings. In addition to this, we also provide a transport service to support the needs and requirements of our service users.

Transport

Grantham and District Mencap Ltd have 2 wheelchair adapted minibuses, one of which is leased and one we own. We also have 2 wheelchair adapted vehicles. Both of these vehicles are owned by GDM.

A typical day involves starting with vehicle checks then planning out the day's routes. Both minibuses leave the Cree Centre where they are based at 8:45, one of these will go to Fairview Farm to support the ladies and gentlemen with transport to attend the Cree Centre. Alongside the driver we will also have a trained Passenger Assistant on board, who is always a member of the Care Team from the Cree Centre. A second bus leaves the Cree Centre at the same time to collect the ladies and gentlemen who live out in the community from in and around Grantham, again supporting these to the Day Centre with the support of a Passenger Assistant.

The Transport Team will also support with trips out into the community that have been arranged by the Cree Centre. Examples of this could be a Café visit, a cinema trip, a drop off to the park etc. We work with the Care Staff to make sure these trips are well planned and person centred for the service users that we support.

At 1pm each day there is always at least one service user who will be returning to Fairview Farm. Again, we will support with a Passenger Assistant from the Cree Centre to do this.

At 4pm we will support with taking people home. This is a mixture of taking people home in and around Grantham, or back to Fairview Farm, always returning back to the Cree Centre for around 5pm.

Other transport duties we might perform in a typical day are to support the ladies and gentlemen who reside at Fairview Farm to and from medical appointments. This could be locally or further afield. We might have errands to run, which could include picking up equipment, personal belonging, collection of charity donations etc.

There are daily vehicle checks to perform, keeping vehicles clean and tidy, refuelling, MOT checks, 12-week safety inspections on the minibuses and 6 monthly checks and inspections on the bus tail lifts etc. Alongside this we keep daily records of all journeys made. We invoice for these journeys on a monthly basis, at a current cost of £2.30 per mile.

Maintenance

When the team are not undertaking transport duties, the team will undertake maintenance duties at both Fairview Farm and the Cree Centre.

Again, we undertake a variety of maintenance work at both the Cree Centre and Fairview Farm. This includes a number of checks on things like fire alarms, water temperature checks, emergency lighting, fire extinguishers, fire doors, electrical outlet checks etc. A lot of these are weekly, monthly or quarterly. We also undertake deep cleaning work, kitchens etc. We have the grounds at both sites to maintain, which includes tasks such as grass cutting, hedge cutting etc in the summer months.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

We will also do running repairs to lighting, doors, furniture, sinks, toilets etc, and anything else that may require repair.

We also undertake improvement work across both sites. This could include painting and decorating, improvements to the residents' rooms, building furniture and beds etc.

This is not an exhaustive list of the work and tasks that are undertaken by the Maintenance Team. At the heart of everything we try to do are the Ladies and Gentlemen that we support both now and in the future on a daily basis.

b. FUNDRAISING ACTIVITIES/INCOME GENERATION

No material fundraising has taken place over the period.

Financial review

a. GOING CONCERN

The Trustees note that the Charity has made a deficit in the current and preceding year which would not be sustainable if this were to continue. After making appropriate enquiries, the Trustees' have set up a Business Case for the future and have implemented a review of income and expenditure to prevent weekly losses and reduce future deficits. This will result in the implementation of a two-stage approach. Stage 1 will incorporate a staff consultation process which will consider pay rates and sickness policy, whilst Stage 2 will consider management structures, shift patterns, rotas and other areas. Although the Trustees recognise that this will initially be challenging for the Charity in the short to medium term, there is also a reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future, and for this reason they continue to adopt the Going Concern basis in preparing the financial statements. However, in making this assessment, the Trustees are mindful that there could be events outside of their control that they have not factored into their forecasts that could affect this assessment.

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 £194,676 (2023 - £261,037). The Trustees are working to increase this balance.

The Trustees in conjunction with the Business Case set up will work to increase balances in the medium to longer term to between £250,000 - £300,000.

c. OVERVIEW

The Charity made a deficit before investment for the year of £52,260 compared to a deficit of £116,212 in 2023.

At 31 March 2024, the charity has unrestricted reserves of £728,196 compared to £780,456 in 2023 and no restricted reserves.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

The Trustees consider that the current Articles and Memorandum of Association are out of date, and not appropriate for the Charity moving forwards. These will be subject to review and amendment as appropriate.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees are mindful of the requirements of the Charity's constitution and a formal induction process which includes an application, interview and training is in place.

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, and a formal system will be introduced and implemented in due course.

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. Operational 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.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

g. RISK MANAGEMENT

The Trustees continue to assess 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.

There are a number of major risks that have been identified which are:

- i) Dependence upon governmental funding which can be subject to changes in political priorities and social policy.
- ii) Current weekly losses and deficits.
- iii) Consultation process and staff engagement.

Internal organisational risks have also been identified which are:

- i) Internal check and segregation of duties.
- ii) Extent of Trustee oversight of internal controls and financial monitoring.
- iii) Risk Registers.
- iv) Loss of or unavailability of key staff

Identified internal risks continue to be minimised. For example, all staff, Trustees 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.

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.

With regard to the above overarching objective, in the coming year the Charity has plans to consider, review and move forward the following developments:

- Fairview Farm Ownership/Lease with Lincolnshire County Council;
- Update the Grantham and District Mencap Limited Constitution;
- Implement the Business Case set up;
- Undertake Stage 1 of the Business Case which is a Staff Consultation Process which will consider Pay Rates and Sickness Policy;
- Undertake Stage 2 of the Business Case which will consider Management Structures, Staff Shifts, Rotas and other areas;
- Update Grantham and District Mencap Limited Business Plans;
- Consider an expansion of the services provided by the Cree Centre with the potential introduction of a Hub facility.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

FUNDS HELD AS CUSTODIAN

At the year end the Charity held funds amounting to £84,870 on behalf of residents of Fairview Farm. This amount, which was held in separate designated business call bank accounts, has not been included in the Financial Report.

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



Mr D Pickard
Chair of Trustees

Date: 04/03/25

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

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 year. 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:



Mr D Pickard
Chair of Trustees

Date: 04/03/25

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

Opinion

We have audited the financial statements of Grantham and District MENCAP Limited (the 'charitable company') for the year ended 31 March 2024 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 2024 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.

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

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

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;

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

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

- Tested journal entries to identify unusual transactions; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Auditor's report.

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: 10/03/2025

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

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	4	14,419	14,419	13,640
Charitable activities	5	1,427,701	1,427,701	1,212,781
Investments	6	-	-	222
Total income		1,442,120	1,442,120	1,226,643
Expenditure on:				
Charitable activities		1,494,380	1,494,380	1,342,855
Total expenditure		1,494,380	1,494,380	1,342,855
Net movement in funds		(52,260)	(52,260)	(116,212)
Reconciliation of funds:				
Total funds brought forward		780,456	780,456	896,668
Net movement in funds		(52,260)	(52,260)	(116,212)
Total funds carried forward		728,196	728,196	780,456

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

The notes on pages 19 to 34 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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	535,549	519,419
Investments	12	918	918
		<u>536,467</u>	<u>520,337</u>
Current assets			
Debtors	13	40,745	35,422
Investments	14	70,145	63,521
Cash at bank and in hand		101,761	173,072
		<u>212,651</u>	<u>272,015</u>
Creditors: amounts falling due within one year	15	(20,922)	(11,896)
Net current assets		<u>191,729</u>	<u>260,119</u>
Total assets less current liabilities		<u>728,196</u>	<u>780,456</u>
Net assets excluding pension asset		<u>728,196</u>	<u>780,456</u>
Total net assets		<u><u>728,196</u></u>	<u><u>780,456</u></u>

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	728,196	780,456
Total funds		728,196	780,456

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:



Mr D Pickard
Chair of Trustees

Date: 04/03/25

The notes on pages 19 to 34 form part of these financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024	<i>2023</i>
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(23,679)	<i>(60,933)</i>
Cash flows from investing activities		
Purchase of tangible fixed assets	(41,008)	<i>(8,743)</i>
Proceeds from sale of investments	-	<i>97,378</i>
Net cash (used in)/provided by investing activities	(41,008)	88,635
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(64,687)	27,702
Cash and cash equivalents at the beginning of the year	236,593	<i>208,891</i>
Cash and cash equivalents at the end of the year	171,906	<i>236,593</i>

The notes on pages 19 to 34 form part of these financial statements

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 District 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.

Details of the Trustees' consideration of going concern is included in the Trustees' Report.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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 when the 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	14,419	14,419	13,640

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Care, support and training	1,427,701	1,427,701	1,212,781

6. Investment income

	Total funds 2024 £	<i>Total funds 2023 £</i>
Unlisted investments	-	222

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Care, support and training	1,454,263	40,117	1,494,380

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Care, support and training	1,285,386	57,469	1,342,855

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	1,135,045	985,443
Staff advertising and training	13,171	14,774
Rent and rates	3,337	3,009
Heat and light	33,088	32,223
Insurance	16,703	14,814
Repairs	39,830	32,965
Domestic expenses	27,892	25,674
Sundries	45,289	52,107
Depreciation	24,878	22,494
Transport and expenses	20,973	16,873
Lease expenses	24,518	22,985
Telephone	25,869	20,192
Food and kitchen expenses	43,670	41,833
	1,454,263	<i>1,285,386</i>

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Printing, stationery, post and telephone	7,715	8,907
Subscriptions and affiliation fees	19,839	20,938
Bad debts written off	2,029	14,668
Legal and professional expenses	3,534	6,456
Governance costs - Auditors remuneration	7,000	6,500
	40,117	<i>57,469</i>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Auditor's remuneration

	2024 £	2023 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>7,000</u>	<u>6,500</u>

9. Staff costs

	2024 £	2023 £
Wages and salaries	1,042,173	908,274
Social security costs	67,816	55,410
Contribution to defined contribution pension schemes	25,056	21,759
	<u>1,135,045</u>	<u>985,443</u>

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

	2024 No.	2023 No.
Management & administration	6	6
Carers, drivers & front of house	56	59
	<u>62</u>	<u>65</u>

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

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Tangible fixed assets

	Freehold and long leasehold property £	Tenant's imp'ments £	Motor vehicles £	Fixtures and fittings £	Total £
Cost					
At 1 April 2023	665,865	95,408	26,526	348,033	1,135,832
Additions	-	-	23,995	17,013	41,008
At 31 March 2024	665,865	95,408	50,521	365,046	1,176,840
Depreciation					
At 1 April 2023	294,160	18,708	26,128	277,417	616,413
Charge for the year	12,607	1,908	1,600	8,763	24,878
At 31 March 2024	306,767	20,616	27,728	286,180	641,291
Net book value					
At 31 March 2024	359,098	74,792	22,793	78,866	535,549
At 31 March 2023	371,705	76,700	398	70,616	519,419

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023	918
At 31 March 2024	<u>918</u>
Net book value	
At 31 March 2024	918
At 31 March 2023	<u>918</u>

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	40,745	35,422
	<u>40,745</u>	<u>35,422</u>

14. Current asset investments

	2024 £	2023 £
Short-term cash deposits	70,145	63,521
	<u>70,145</u>	<u>63,521</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	£
Other creditors	13,922	<i>5,396</i>
Accruals and deferred income	7,000	<i>6,500</i>
	<hr/> 20,922 <hr/>	<hr/> <i>11,896</i> <hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
The Porter Family Trust	31,872	-	-	(23,995)	7,877
Thompson Fund	12,140	-	-	-	12,140
	<u>44,012</u>	<u>-</u>	<u>-</u>	<u>(23,995)</u>	<u>20,017</u>
General funds					
General Funds - all funds	<u>736,444</u>	<u>1,442,120</u>	<u>(1,494,380)</u>	<u>23,995</u>	<u>708,179</u>
Total Unrestricted funds	<u><u>780,456</u></u>	<u><u>1,442,120</u></u>	<u><u>(1,494,380)</u></u>	<u><u>-</u></u>	<u><u>728,196</u></u>

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
The Porter Family Trust	31,872	-	-	-	31,872
Thompson Fund	-	-	-	12,140	12,140
	<u>31,872</u>	<u>-</u>	<u>-</u>	<u>12,140</u>	<u>44,012</u>
General funds					
General Funds - all funds	<u>864,796</u>	<u>1,226,643</u>	<u>(1,342,855)</u>	<u>(12,140)</u>	<u>736,444</u>
Total Unrestricted funds	<u><u>896,668</u></u>	<u><u>1,226,643</u></u>	<u><u>(1,342,855)</u></u>	<u><u>-</u></u>	<u><u>780,456</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. 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 funds

The Porter Family Trust - during a prior year the charity received a donation from the Porter Family Trust, created by the late Nina Betty Porter.

The Thompson Fund - During the prior year, a legacy was donated from the late Mary Thompson.

Whilst no legally binding obligations were imposed on the donations, it was the wish that the funds be used for the future benefit of the residents at Fairview Farm for The Porter Family Trust amount and The Cree Centre for the Mary Thompson donation. Accordingly the Trustees have designated the funds for this purpose. During the year, funds have been utilised from the Porter Family Trust for the purchase of a minibus for the use of all residents.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	535,549	535,549
Fixed asset investments	918	918
Current assets	212,651	212,651
Creditors due within one year	(20,922)	(20,922)
Total	<u>728,196</u>	<u>728,196</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	519,419	519,419
Fixed asset investments	918	918
Current assets	272,015	272,015
Creditors due within one year	(11,896)	(11,896)
Total	<u>780,456</u>	<u>780,456</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(52,260)	(116,212)
Adjustments for:		
Depreciation charges	24,878	22,494
Dividends, interests and rents from investments	-	(222)
Decrease/(increase) in debtors	(5,323)	35,637
(Decrease)/increase in creditors	9,026	(2,630)
Net cash used in operating activities	(23,679)	(60,933)

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	101,761	173,072
Notice deposits (less than 3 months)	70,145	63,521
Total cash and cash equivalents	171,906	236,593

20. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	173,072	(71,311)	101,761
Liquid investments	63,521	6,624	70,145
	236,593	(64,687)	171,906

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

21. 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 £25,056 (2023 - £21,759). Contributions totalling £1,843 (2023 - £1,786) were payable to the fund at the balance sheet date.

22. Operating lease commitments

At 31 March 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	<i>2023</i>
	£	<i>£</i>
Not later than 1 year	20,719	<i>20,719</i>
Later than 1 year and not later than 5 years	13,618	<i>34,337</i>
	34,337	<i>55,056</i>

23. Related party transactions

An employee of the charity is related to D Pickard who is a Trustee. D Pickard was not involved in the recruitment of the employee who has been paid within the normal pay scales and receives no special treatment as a result of the relationship to a Trustee.

K Brooks, spouse of D Brooks, a Trustee appointed following the year end, is employed by the charity as the CEO. D Brooks will not be involved in management remuneration matters to ensure there are no conflicts related to the CEO pay scale.

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