

Charity registration number 1046081 (England and Wales)

Company registration number 02474506

NOTTINGHAM MENCAP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
AS AMENDED

NOTTINGHAM MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lisa Sharples, Chair	
	M Sismey	
	A Wilkinson	(Appointed 20 May 2024)
	T Anderson	(Appointed 10 March 2025)
	G Markland	(Appointed 10 March 2025)
	T Nowicki	(Appointed 10 March 2025)
Charity number (England and Wales)	1046081	
Company number	02474506	
Registered office	1a-3 Clarence Street Nottingham NG3 2ET	
Auditor	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP	

NOTTINGHAM MENCAP

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 23

NOTTINGHAM MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Nottingham Mencap aims to enhance the quality of life of all those with a learning disability and their carers' within the Greater Nottingham area. The Charity is committed to delivering comprehensive and person-centred support and to improving choice and inclusion into our communities.

We will achieve this by working collaboratively and in partnership with others to provide information and advice, services and support, campaigns, friendship and fun.

In order to meet the objectives we:

- Work strategically, complementarily, and collaboratively or with others rather than independently and alone, in order to best achieve our mission.
- Leverage the strengths of Royal Mencap and our local history, utilising their expertise, networks, and opportunities.
- Develop a focused range of high-quality sustainable services that capitalize on our strengths and make a significant impact on the quality of life for individuals with a learning disability and their families.
- Build public awareness about Nottingham Mencap and the services, products, campaigns, and involvement opportunities that we provide and increase peoples' use of all that we offer. Ensure we expand our membership and strengthen our Council of Management.
- Develop and pursue a balanced long-term income and fundraising strategy that supports the sustainable growth and independence of Nottingham Mencap.
- Continue to develop organisational effectiveness, quality, efficiency, culture, capacity and competitiveness, and the skill and capability of its staff and volunteers.
- Retain a flexible approach, with a continuous improvement and learning culture, so that Nottingham Mencap can adapt and respond successfully to a constantly changing external environment and to new opportunities.
- Ensure we run our services from buildings that are fit for purpose and sufficiently adaptable to allow us to meet our future need.

Public benefit

The trustees confirm that they have complied with the requirements of section 7 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Activities

We officially moved into our new building in April 2024. The building and the space is everything we had hoped it would be and we are immensely proud of what we have achieved. This flagship space has supported our commitment to provide the best possible support for people within Nottingham and Nottinghamshire, and services have flourished. Some people who attend our services decided not to move across with us as their journey time had increased, but it has also ensured that our services are accessible to others who were not able to get to Harpenden House. Transport links are excellent, and we have built strong relationships with local businesses and neighbours.

We were able to hold a grand opening of the building in November and hosted many of the funders who supported the project, including the YIF and the Mark Benevolent Fund. Thanks again for all those who supported the project, we could not have done it without you.

Services have remained strong and, in most cases, improved. Income raised from fees have grown from £977,215 in 2023-24 to £1,291,301 this financial year. Our expenditure of £1,310,470 left a net income of £222,809 and tangible assets standing at £1,507,065 and total charity funds being £2,122,957.

NOTTINGHAM MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

We have now had a year in our new home at Clarence Street! We've made friends with our neighbours, and they've helped us to settle into our building – we've painted walls, created artwork and smartened up our outdoor space too. We now believe that we have flagship facilities for people with learning disabilities and autism in Nottinghamshire.

Our finances are sound. Now that we've been in place for a year, we have a good sense of how much it costs to run the building and the services within it, and this means we are in a strong position to move forward with plans for the future. Our services have continued to grow, and we have a lot more people coming for weekend groups and a good variety of activities.

In June 2024, Mike Caston stepped down as CEO and we successfully recruited Danny Hewis, who was the previous Deputy CEO. This ensured continuity and stability over this transitional period. This year, as well as settling into our new space, we began to develop our strength-based approach and better evidencing the fantastic outcomes and quality the organisation has to offer. We have started the procurement of a new CRM and a quality and compliance system.

As with previous years, we are still seeing an increase in complex support needs being referred, so are developing our training and resources to maximise the support we are able to offer. Unfortunately, with the resources we have, we cannot support everyone so there are cases of people being referred back. This shows the importance of a diverse system and how services may need to develop to remain successful in the future. As finances within local authorities tightens, we face more financial uncertainty, which supports the necessity of diversifying our income, which is one of our objectives for the coming year.

We have successfully taken over a supported living service in Nottingham, supporting 3 individuals within their home. We TUPE'd over 5 staff who have been integrated extremely well into our team, indeed, one staff member has gained promotion as a Coordinator for the service and is doing very well.

Our staff and volunteers continue to do an outstanding job, and we couldn't be prouder of them. A new CEO, new trustees, new senior business administrators, new day service coordinators, new supported living coordinator, new placement students and a host of other dedicated staff and volunteers come together to make Nottingham Mencap what it is – a vibrant, person-centred, supportive community. Thank you all.

Our Council of Management (CoM) remains strong. Whilst remaining a small board we continue to possess an excellent balance of skills, knowledge, and experience across the body of trustees enabling sound oversight of the management of the charity. The CoM and the staff group remain cohesive and mutually supportive. Working together we continue to improve areas of governance. We have started to work on building the numbers of people in our CoM and have recruited 3 new Board members. Skills and experience our new members bring to the team include SEN within schools, Health and strategic development.

Throughout 2024-25 The CoM continued to review the progress with our new premises and its services. We have approved a balanced annual budget for 2025-26 and instigated a Finance Sub-Group chaired by Andrew (Treasurer).

Financial review

Our total income has increase to £1,533,279 from £1,502,886 in 2023-24, which is a great achievement, with fees from direct service delivery increasing by £314,086.

With a combination of an increase in staff and costs associated with new staff we have seen an increase in costs for the year increase from £788,555 to £1,070,752. The Real Living Wage (RLW) increase put more pressure on our staff expenditure. We believe is fair and competitive pay for our staff, so we will always do what we can to ensure we are able to match the RLW rates. We will continue to see increases and with the National Insurance increases coming in April 2025 we are expecting further increases next financial year, which have been reflected in the approved annual budget for 2025-26.

Our financial reserves dropped slightly as they were used to invest in the new premises, but through robust financial management they remain at £591,922. However, with the increase in tangible assets and successful service delivery we have seen total funds of the charity increase from £1,900,148 in 2023-24 to £2,122,957 in 2024-25.

NOTTINGHAM MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The trustees have forecast the level of free liquid reserves (excluding designated, restricted funds and assets) the charitable company will require to sustain its operations in the event of curtailment or reduction of income streams. The trustees consider the most appropriate level of free liquid reserves on 31 March 2025 to be 4 months operating costs. The actual free reserves (excluding designated, restricted funds and assets) on 31 March 2025 were £529,446 (£654,095 in 2024) which the trustees regard as satisfactory. However, whilst the current level of liquid reserves may prove sufficient, it is the trustees view that it is prudent to ensure there are sufficient liquid reserves to provide financial flexibility.

To ensure that all reserves accumulated will be used to meet the following objectives:

- To resource the central core functions of the organisation. This includes management, administration and building running costs;
- To assist in piloting new and innovative areas of work that will not attract mainstream funding and support current services that suffer loss or reduced income streams;
- Provision of public benefit.

The Reserves Policy is to be reviewed during the next period to ensure it meets our needs going forward.

Major risks

As members of the Council of Management we have an overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. We are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Companies Act 2006. We 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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively.
- its assets are safeguarded against unauthorised use or disposition.
- proper records are maintained and financial information-used' within the charity or for publication is reliable.
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- the development of a strategic plan and an annual budget approved by Trustees.
- regular consideration by the Trustees of the financial results, variance from budgets, non-financial performance indicators and benchmarking reviews.
- delegation of authority and segregation of duties.
- identification and management of risks and external scrutiny.

NOTTINGHAM MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Overall, we plan to continue to deliver growth in services across Nottinghamshire that help improve the health, wellbeing, independence, and quality of life for individuals and their families with learning disability/autism. We will pursue the key strategies contained on page 3 of this report to enable us to do this.

With our new Chief Executive embedded in his new role and the integration of new Trustees there will be a focus on strategic development, diversifying income and modernizing systems. Through updating the way we produce and manage policies and procedures we will ensure that we continue to be responsive to change and remain compliant.

Children and Young People's services have grown with additional sessions on the weekend. To continue to develop these services we will be looking to connect with local schools to offer after school provision. And to enhance our support for carers we will be developing sessions to gather views and opinions to give parents and carers a voice and more of a say in what we do. Communication is part of what supports the sense of connection, so we will be seeking to improve our 2-way communication with parents and carers.

We will be developing service quality and operate at an 'outstanding' CQC level. The implementation of a new CRM and quality and compliance system will support the evidence of this. We know our staff are outstanding, now we need to evidence all other aspects.

It was felt that this year would be pivotal in the charity's future because of the unknowns regarding the building and finances within local authorities. However, through leadership, teamwork and fantastic staff we have performed very well. This coming year will see increases in National Insurance contributions and an increased threshold which will increase the financial burden of charities, with Nottingham Mencap not being an exception. Bringing in additional grants and trust funds, as well as developing relationships with partners and local businesses will be important.

We aim to invest further in our staff's training, supervision and support and ensure we have a professional, reliable workforce. We will attempt to remain a 'living wage' employer and provide a safe and supportive work environment, with Nottingham Mencap being a place where skilled and experienced individuals choose to work.

During the next five years we will continue to monitor our financial position and the outlook. We will be proactive and responsive to ensure we remain solvent and able to address emerging threats and opportunities. We aim to secure more diverse sources of income to enable us to support more individuals who are not in receipt of funding.

By the end of 2025 we aim to have incrementally grown our 'day opportunities' and our Short Breaks Service and found sustainable sources of alternative funding for our campaigning work and IT accessibility role. We hope that our new supported living service remains successful and seek to grow that service. We will also remain fully engaged with commissioners to ensure we are aware of other opportunities as they arise.

The implementation of a new CRM system will ensure that care plans are improved, and we will seek to implement a system that allows parents and carers to view sections too, which will improve engagement and quality of care.

We will continue to seek funding to commence new services and trial new ways of working to ensure we continually improve the standard and choice. By continuing to listen to service users, their families, and our staff we try to improve what we do well, change what we do not do so well, and be open and honest about all we do. Everyone connected to the organisation is valued and appreciated. We are proud of what we do, and the people we support. We will continue to work hard to be an organisation that Nottingham and Nottinghamshire can be proud of.

NOTTINGHAM MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Thank you

Nottingham Mencap is extremely grateful for the vital and welcome support it receives. We would particularly like to thank the following for their major contribution to our work during the year ended 31 March 2025:

- Nottingham Mencap members
- Nottingham Mencap volunteers
- Steve Wright and colleagues at Beech Restoration
- Leigh Gunnell and colleagues at Trent Electrical
- Dulux Decoration Centre
- Nottingham Skills Academy
- Matt and Adam from Fitness Marketplace Safeguard PHME Ltd
- GB Air Conditioning Services Ltd
- Community Accounting Plus
- Rogers Spencer
- J Greenwood
- Rothera Family

This list is in no way exhaustive, and the Society is also extremely grateful for the support of numerous individuals and many other donations and contributions of support received during this period.

Structure, governance and management

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 27/02/1990 and most recently amended 27/06/2013 . It has no share capital and the liability of each member in the event of winding-up is limited to £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lisa Sharples, Chair

Kate Ball, Vice-Chair

(Resigned 23 September 2024)

M Sismey

A Wilkinson

(Appointed 20 May 2024)

C Skevington

(Resigned 10 March 2025)

N Miller

(Resigned 23 September 2024)

T Anderson

(Appointed 10 March 2025)

G Markland

(Appointed 10 March 2025)

T Nowicki

(Appointed 10 March 2025)

Recruitment and appointment of trustees

The Council of Management is appointed by the charity members and serve for no set period and retire in rotation. The Articles provide for a maximum of sixteen members, including Honorary Members. At the end of each Annual General Meeting all the members of the Council of Management whose period of service is due to end during the calendar year in which that Annual General Meeting is to be held, shall retire from office but they may be re-elected or re-appointed.

The chair of the Council of Management is nominated by the Council of Management and elected by the membership.

The Council of Management may delegate any of its powers or the implementation of its resolutions to committees to facilitate effective operations.

NOTTINGHAM MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction.
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Organisational structure

The Council of Management holds at least four quarterly ordinary meetings each year at which its members agree strategy and areas of activity for the charity including consideration of service delivery, investment, reserves, and risk management policies.

The charity trustees work in partnership with and oversee the work of the Chief Executive Officer (CEO) who is responsible for ensuring that the charity performs as directed by the Trustees. At the beginning of the year, we employed 8 full-time staff and 22 part-time staff equating to 20 full time equivalent (fte) staff. At the end of the year, we employed 7 full-time and 26 part-time staff equating to 28 fte staff in total. In addition, 67 zero-hours contract workers were employed throughout the year working 23,121 hours (20,000 in 2023-24) in the community or in people's homes equating to an additional 13.5 fte workers. We are also an accredited training provider for health and social care students undertaking placements throughout their training. These students contribute greatly to the support we provide whilst gaining experience, knowledge, and supervision throughout their time with us. The charity is grateful for the unstinting efforts of the 24 active volunteers who are involved in all aspects of Nottingham Mencap, adding greatly to the work that the charity does.

Induction and training of trustees

New members of the Council of Management should undergo an induction to brief them on their legal responsibilities under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, and recent financial performance of the charity. During the induction they meet key employees and other members of the Council of Management. Members are encouraged to undertake appropriate training where these will facilitate the undertaking of their role and improve the governance of the Charity.

Auditor

In accordance with the company's articles, a resolution proposing that Rogers Spencer be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Lisa Sharples, Chair
Trustee

Date: 15/10/25

NOTTINGHAM MENCAP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Nottingham Mencap for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

NOTTINGHAM MENCAP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NOTTINGHAM MENCAP

Opinion

We have audited the financial statements of Nottingham Mencap (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2025 and of its incoming resources and application of resources, 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 Companies Act 2006.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

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 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

NOTTINGHAM MENCAP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF NOTTINGHAM MENCAP

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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.

Identifying and assessing potential risks related to irregularities

Our approach to identifying and assessing the risk 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 charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector.
- 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 charity, including the charities act, taxation legislation and data protection, anti-bribery, 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 inspecting monthly board minutes.
- 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 charity'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;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charity's remuneration policies

NOTTINGHAM MENCAP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF NOTTINGHAM MENCAP

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- 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.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity'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 charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Melvin Bailey FCCA DChA (Senior Statutory Auditor)

For and on behalf of Rogers Spencer, Statutory Auditor

Chartered Accountants

Newstead House

Pelham Road

Nottingham

NG5 1AP

Date:20/10/25

NOTTINGHAM MENCAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	147,064	-	147,064	17,530	-	17,530
Charitable activities	4	1,296,164	74,001	1,370,165	982,310	477,671	1,459,981
Investments	5	16,050	-	16,050	25,375	-	25,375
Total income		1,459,278	74,001	1,533,279	1,025,215	477,671	1,502,886
Expenditure on:							
Charitable activities	6	1,273,932	36,538	1,310,470	901,091	77,114	978,205
Total expenditure		1,273,932	36,538	1,310,470	901,091	77,114	978,205
Net income		185,346	37,463	222,809	124,124	400,557	524,681
Transfers between funds		-	-	-	467,174	(467,174)	-
Net movement in funds	8	185,346	37,463	222,809	591,298	(66,617)	524,681
Reconciliation of funds:							
Fund balances at 1 April 2024		1,851,165	48,983	1,900,148	1,259,867	115,600	1,375,467
Fund balances at 31 March 2025		2,036,511	86,446	2,122,957	1,851,165	48,983	1,900,148

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NOTTINGHAM MENCAP

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		1,507,065		1,197,070
Current assets					
Debtors	13	106,351		89,395	
Cash at bank and in hand		591,922		794,956	
		698,273		884,351	
Creditors: amounts falling due within one year	14	(82,381)		(181,273)	
Net current assets			615,892		703,078
Total assets less current liabilities			2,122,957		1,900,148
The funds of the charity					
Restricted income funds	15		86,446		48,983
Unrestricted funds	16		2,036,511		1,851,165
			2,122,957		1,900,148

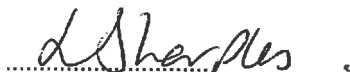
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 15/10/25.


 Lisa Sharples, Chair
 Trustee

Company registration number 02474506 (England and Wales)

NOTTINGHAM MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	19		133,896		558,223
Investing activities					
Purchase of tangible fixed assets		(352,980)		(634,495)	
Investment income received		16,050		25,375	
Net cash used in investing activities			(336,930)		(609,120)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(203,034)		(50,897)
Cash and cash equivalents at beginning of year			794,956		845,853
Cash and cash equivalents at end of year			591,922		794,956

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Nottingham Mencap is a private company limited by guarantee incorporated in England and Wales. The registered office is 1a-3 Clarence Street, Nottingham, NG3 2ET.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 Years Straight Line
Fixtures and fittings	5 Years Straight Line
Computers	3 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	98,264	2,000
Grants	48,800	3,200
Other	-	12,330
	<u>147,064</u>	<u>17,530</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable Activities						
Fees	1,291,301	-	1,291,301	977,215	-	977,215
Grants & Donations	-	74,001	74,001	-	477,671	477,671
Sundry Income	4,863	-	4,863	5,095	-	5,095
	<u>1,296,164</u>	<u>74,001</u>	<u>1,370,165</u>	<u>982,310</u>	<u>477,671</u>	<u>1,459,981</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>16,050</u>	<u>25,375</u>

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Direct costs		
Staff costs	1,070,752	788,555
Depreciation and impairment	42,985	35,274
Activities & materials	19,290	16,442
Bank charges	488	434
Catering	3,505	13,739
Cleaning & hygiene	24,435	9,569
Communications	3,618	10,678
Equipment & repairs	38,299	6,089
Insurance	5,827	7,275
Legal & professional fees	10,212	11,875
Sundry expenses	6,524	4,981
Recruitment	2,509	3,636
Rent & rates	21,812	8,750
Staff training	7,228	17,118
Staff travel	966	2,685
Stationery & office supplies	1,883	1,517
Utilities	15,642	20,150
	<u>1,275,975</u>	<u>958,767</u>
Share of support and governance costs (see note 7)		
Governance	34,495	19,438
	<u>1,310,470</u>	<u>978,205</u>
Analysis by fund		
Unrestricted funds	1,273,932	901,091
Restricted funds	36,538	77,114
	<u>1,310,470</u>	<u>978,205</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>34,495</u>	<u>19,438</u>
Analysed between:		
Charitable Activities	<u>34,495</u>	<u>19,438</u>

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

(Continued)

	2025 £	2024 £
Governance costs comprise:		
Staff costs	24,295	9,838
Audit fees	10,200	9,600
	<u>34,495</u>	<u>19,438</u>

8 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	10,200	9,600
Depreciation of owned tangible fixed assets	42,985	35,274

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
78	69

Employment costs

2025
£

2024
£

Wages and salaries	998,218	733,781
Social security costs	57,974	38,692
Other pension costs	38,855	25,920
	<u>1,095,047</u>	<u>798,393</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

2025
£

2024
£

Aggregate compensation	67,804	99,019
------------------------	--------	--------

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2024	1,263,521	65,361	28,970	1,357,852
Additions	328,899	18,770	5,312	352,981
Disposals	(40,101)	(3,254)	(3,283)	(46,638)
At 31 March 2025	1,552,319	80,877	30,999	1,664,195
Depreciation and impairment				
At 1 April 2024	86,428	53,198	21,157	160,783
Depreciation charged in the year	29,798	8,714	4,473	42,985
Eliminated in respect of disposals	(40,101)	(3,254)	(3,283)	(46,638)
At 31 March 2025	76,125	58,658	22,347	157,130
Carrying amount				
At 31 March 2025	1,476,194	22,219	8,652	1,507,065
At 31 March 2024	1,177,093	12,163	7,814	1,197,070

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	64,184	67,943
Other debtors	802	600
Prepayments and accrued income	41,365	20,852
	106,351	89,395

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	16,895	12,617
Trade creditors	3,465	117,140
Other creditors	47,585	36,722
Accruals and deferred income	14,436	14,794
	82,381	181,273

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Digital Inclusion	48,983	60,000	(23,722)	-	85,261
Smile Stop Hate Crime	-	14,001	(12,816)	-	1,185
	<u>48,983</u>	<u>74,001</u>	<u>(36,538)</u>	<u>-</u>	<u>86,446</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Digital Inclusion	-	74,250	(25,267)	-	48,983
Smile Stop Hate Crime	-	11,727	(11,727)	-	-
Short Breaks	10,000	-	(10,000)	-	-
Building Fund - Clarence House	105,600	361,574	-	(467,174)	-
Freemasons	-	30,120	(30,120)	-	-
	<u>115,600</u>	<u>477,671</u>	<u>(77,114)</u>	<u>(467,174)</u>	<u>48,983</u>

Digital Inclusion promotes the use of IT by our members.

The Smile Stop Hate Crime project is funded by Nottingham City Council and the Police and Crime Commissioner to tackle and raise awareness of Learning Disability Hate Crime. The project works in partnership with Nottinghamshire police and the community to raise awareness of hate crime. The project promotes anti-bullying awareness in schools and day centres. It delivers training, and facilitates groups to take a more proactive role against Hate Crime. (Incorporates Safe Places).

Funds ended in 2024

Short Breaks is funding received for members to take short breaks

Donations specifically for the building fund were added to the restricted Building Fund. On completion, the restricted no longer applies and the asset now forms part of the unrestricted funds.

The Freemasons Grand Lodge restricted fund was a grant provided to Nottingham Mencap for the fully equipped gymnasium and the accessible shower and toilets within the new building.

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	1,851,165	1,459,278	(1,273,932)	-	2,036,511
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Building Fund	144,509	-	-	(144,509)	-
General funds	1,115,358	1,025,215	(901,091)	611,683	1,851,165
	1,259,867	1,025,215	(901,091)	467,174	1,851,165

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,507,065	-	1,507,065
Current assets/(liabilities)	529,446	86,446	615,892
	2,036,511	86,446	2,122,957
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,197,070	-	1,197,070
Current assets/(liabilities)	654,095	48,983	703,078
	1,851,165	48,983	1,900,148

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

NOTTINGHAM MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	222,809	524,681
	Adjustments for:		
	Investment income recognised in statement of financial activities	(16,050)	(25,375)
	Depreciation and impairment of tangible fixed assets	42,985	35,274
	Movements in working capital:		
	(Increase) in debtors	(16,956)	(57,216)
	(Decrease)/increase in creditors	(98,892)	80,859
	Cash generated from operations	<u>133,896</u>	<u>558,223</u>

20 Analysis of changes in net funds

The charity had no material debt during the year.