

SHEFFIELD MENCAP

England & Wales · Charity number 1056155

Details

Other names	SHEFFIELD MENCAP & GATEWAY
Status	Registered
Legal form	Charitable company
Company number	03168775
Registered	1996-06-14
Register	View on the Charity Commission register

Contact

Address	Norfolk Lodge Park Grange Road Sheffield South Yorkshire S2 3QF
Phone	01142767757
Email	daveswindlehurst@sheffieldmencap.org.uk
Website	www.sheffieldmencap.org.uk

Activities

Objects: A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT. AND:B) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: We are the largest local provider of services for people with a learning disability and their family carers in Sheffield. We currently work with over 700 people with a learning disability and their family carers, providing a wide range of activities and support services to enable them to live fair, full and happy lives

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** SHEFFIELD AND IMMEDIATELY SURROUNDING AREA
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,504,193	£1,106,361	£1,466,866	50
2024-03-31	£1,080,723	£998,375	£1,069,034	50
2023-03-31	£946,171	£870,489	£986,686	50
2022-03-31	£1,058,487	£913,723	£911,004	48
2021-03-31	£1,113,665	£891,998	£766,240	47

Trustees

Name	Role	Appointed
Katy Pugh	Chair	2017-03-25
Adam Jozef Tkacz		2021-01-01
Brigitte Delaney		2024-03-27
Catherine Anne Doyle		2023-02-06
Eamonn Harrigan		2025-08-06
Judith Badger		2021-01-01
Maria Bajin		2025-06-04
Michael Baxter		2016-03-31
Simon Frodsham		2025-06-04

SHEFFIELD MENCAP

England & Wales - Charity number 1056155

Accounts

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SHEFFIELD MENCAP

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FOR THE YEAR ENDED 31 MARCH 2025

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STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members in general meetings. The elected trustees have the power to co-opt other members to the board of trustees to fill specialist roles. The trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board.

The trustees serving during the period and since the period end were as follows:

K. Pugh	- Chair
A.J. Tkacz	- Treasurer
J.A. Badger	- Vice Chair
M. Baxter	
J. Thompson	
C.A. Carter-Shepherd	
X. Fu	
B. Delaney	
M. Bajin	- Appointed 4 Jun 2025
S. Frodsham	- Appointed 4 Jun 2025
E.O. Harrigan	- Appointed 6 Aug 2025
N. Cosgrove	- Resigned 6 Apr 2024
S. Croall	- Resigned 10 Dec 2024
C. Sterry	- Resigned 13 Nov 2024
D. Wand	- Resigned 13 Nov 2024

COMPANY SECRETARY

D. Swindlehurst

CHIEF EXECUTIVE

D. Swindlehurst

SENIOR MANAGERS

Jonathan Raimondi
Kelly Daubney

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
1 High Street
Sheffield
S1 2GA

STATUTORY AUDITORS

Marriott Gibbs Rees Wallis Limited
Unit 4
Broadfield Court
Sheffield
S8 0XF

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers in Sheffield. To achieve this object, the charity delivers a diverse range of services which are all built on the following values:

Values

- | | |
|------------------------|--|
| • Community | <i>supporting people to be active members and full participants of their community</i> |
| • Relationships | <i>facilitating social connections and positive relationships</i> |
| • Independence | <i>providing choice and opportunities to build skills for life</i> |
| • Confidence | <i>encouraging people to believe in themselves and recognise their potential</i> |
| • Wellbeing | <i>promoting better physical, mental and emotional health</i> |

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005, 3 June 2010 and 4 June 2025. It is registered as a charity with the Charity Commission.

Organisation

The board of trustees comprises of up to 16 members who meet bi-monthly to administer the charity. The Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

The remuneration of the key management personnel is set using benchmarks and consideration of comparable and relevant salaries relating to similar employment positions. Any uplift in remuneration is approved by Trustees and considers the current financial position of the charity.

Financial review

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

The net income for the year amounted to £397,832 (2024 - net income £82,348). Of this net amount, general funds increased by £418,526 and restricted funds decreased by £20,694. Total funds now stand at £1,466,866 (2024 - £1,069,034).

Service offer

We currently run the following range of services and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are three adult evenings all of which depend on volunteers to help deliver activities. A varied range of Music, Art, Sport and Cooking activities are provided. We also have a children and young people's club running each Thursday evening and parents are encouraged to stay and meet for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Carers Support Services

These highly valued services provide practical support to family carers of people with learning disabilities and comprises of advice and information work and an outreach project, offering creative group work and specialist advice. We also deliver a popular 'Lunch Club' giving opportunity for carers and the people with a learning disability to meet up every month for fun, friendship and a hot meal.

Out & About

Out and About provides a flexible short breaks service to people with a learning disability and their family carers. The project runs small group activities in the community in the evenings and weekends and also incorporates a wide range of sports and fitness sessions delivered at Norfolk Lodge and elsewhere.

Children's Services

We provide a range of projects for Children and Young People, including the Short Breaks Service running on Saturdays and in school holidays, Social clubs and Saturday Stars supporting children and young people develop their communication skills and confidence, and the very popular Children's Fitness group.

Health and Wellbeing Services

We continue to have a range of services to improve the health and well-being of our members and carers. These include work to support people with learning disability to access primary care and preventive health programs, employing a specialist Learning Disability Nurse to work with primary and secondary care on access and reasonable adjustments, and group sessions with members to improve diet, exercise and take up of screening programs.

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2025 were £582,742 which represents around 6 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

1. *Increase choice and opportunities for people with a learning disability and their families across Sheffield.*
2. *Develop the voice and visibility of people with a learning disability and their families in Sheffield.*
3. *Improve our service to people with a learning disability and their families through investment in our organisation.*

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The development individual budgets and plans means that everyone who chooses to use our services can pay for their place out of their own funds or via the local authorities payment framework. We also look to Charitable Grants and Foundations for support, alongside grants from the public sector, and place a value on our services by charging low cost 'subscriptions' for attending where required. We also have a limited number of public sector contracts to deliver parts of our Children's and Health services.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2024/25, Sheffield Mencap obtained grants written by our Fundraising Manager. Sheffield Mencap's financial affairs are conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway.

Sheffield Mencap closely monitors any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The CEO monitored the activities carried out by the Fundraising Manager through regular meetings and review. There were no complaints received by the charity in relation to its Fundraising activities during the financial year 2024/25.

Donors' privacy will always be respected and records will be kept confidential in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act. Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospective donors requiring that fundraising contact cease will have their request actioned by Sheffield Mencap. Sheffield Mencap does not share the personal data of individual donors with any external party.

Risk review

We hold, maintain and regularly update a Risk Register to ensure that the main organisational and operational risks are well managed.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations and in accordance with 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Auditors

Marriott Gibbs Rees Wallis Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Approved by the Executive Committee on 12th November 25 and signed on its behalf by:



.....
K. Pugh - Director and Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2025

Independent Auditor's Report on the Financial Statements to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st March 2025, 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 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 charitable company 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 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.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 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.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud and audit response

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

We have assessed the overall susceptibility of the financial statements to material misstatement due to irregularities as low.

At the planning stage we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management, as required by auditing standards. The potential effect of any laws and regulation on the financial statements can vary considerably. There are laws and regulations that directly affect the financial statements (e.g. the Companies Act) as well as many other operational laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements. Owing to the size, nature and complexity of the organisation and the applicable laws and regulations to which it must adhere, the risk of material misstatement was deemed to be low, therefore the procedures performed by the audit team were limited to:

- Communicating identified laws and regulations at planning throughout the audit team to remain alert to any indications of non-compliance throughout the audit.
- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

We have assessed the overall susceptibility of the financial statements to material misstatement due to fraud as low because the nature of the charitable company does not particularly lend itself to fraud.

Management override is inherently high risk on any audit. Management override, which may cause there to be a material misstatement within the financial statements, may present itself in a number of ways, for example:

- Override of internal controls (e.g. segregation of duties)
- Entering into transactions outside the normal course of business, especially with related parties
- Fraudulent revenue recognition, including fictitious income and income being recorded in the wrong period
- Presenting bias in accounting judgements and estimates.;

In order to reduce the risk of material misstatement to an acceptable level, numerous audit procedures were performed including:

- Enquiries of management as to whether they had any knowledge of any actual or suspected fraud
- Review of material journal entries made throughout the year as well as those made to prepare the financial statements
- Reviewing the underlying rationale behind transactions in order to assess whether they were outside the normal course of business
- Reviewing the minutes of meetings held by management.
- Increased substantive testing across all material income streams
- Assessing whether management's judgements and estimates indicated potential bias

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected material misstatements in the financial statements, even though we have performed our audit in accordance with auditing standards. Furthermore, as with all audits, there is a higher risk of irregularities (especially those relating to fraud) being undetected, as these may involve the override of internal controls, collusion, intentional omissions and misrepresentations etc. We are not responsible for preventing non-compliance or fraud and therefore cannot be expected to detect all instances of such. Our audit was not designed to identify misstatements or other irregularities that would not be considered to be material to the financial statements. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Pickstone FCCA (Senior Statutory Auditor)
For and on behalf of Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants and Statutory Auditor
Unit 4, Broadfield Court
Sheffield
S8 0XF

Date: 12 November 2025

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	YEAR END 31 MAR 25 RESTRICTED £	YEAR END 31 MAR 25 UNRESTRICTED £	YEAR END 31 MAR 25 TOTAL £	YEAR END 31 MAR 24 TOTAL £
Income from:					
Donations, legacies & similar income	2	15,833	532,625	548,458	187,017
Charitable activities	3	87,648	836,040	923,688	876,691
Other trading activities	4	-	9,486	9,486	9,420
Investment income		-	22,561	22,561	7,595
Total income		<u>103,481</u>	<u>1,400,712</u>	<u>1,504,193</u>	<u>1,080,723</u>
Expenditure on:					
Fund-raising		-	8,510	8,510	10,767
Charitable activities:					
Social activities & projects		26,953	189,952	216,905	228,694
Training & support projects		97,222	767,428	864,650	743,903
Governance		-	16,296	16,296	15,011
Total expenditure	5	<u>124,175</u>	<u>982,186</u>	<u>1,106,361</u>	<u>998,375</u>
Net income for the year	6	(20,694)	418,526	397,832	82,348
Transfer between funds		-	-	-	-
Net movement in funds		(20,694)	418,526	397,832	82,348
Total funds brought forward		<u>68,373</u>	<u>1,000,661</u>	<u>1,069,034</u>	<u>986,686</u>
Total funds carried forward		<u><u>47,679</u></u>	<u><u>1,419,187</u></u>	<u><u>1,466,866</u></u>	<u><u>1,069,034</u></u>

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

All income and expenditure derive from continuing activities.

SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2025

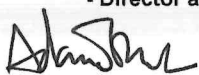
	Notes	31 MAR 25		31 MAR 24
		£	£	£
Fixed Assets				
Tangible Assets	9	230,635		156,915
Investments		-		-
		<u>230,635</u>		<u>156,915</u>
Current Assets				
Stock	10	634		595
Debtors and prepayments	11	88,640		115,682
Cash at bank and in hand		<u>1,183,603</u>		<u>846,193</u>
		<u>1,272,877</u>		<u>962,470</u>
Creditors:				
Amounts falling due within one year	12	<u>36,646</u>		<u>50,351</u>
Net current assets		<u>1,236,231</u>		<u>912,119</u>
Net assets	13	<u>1,466,866</u>		<u>1,069,034</u>
Funds				
Restricted income funds		47,679		<u>68,373</u>
Unrestricted funds:				
General funds		582,742		618,746
Designated funds		<u>836,445</u>		<u>381,915</u>
		<u>1,419,187</u>		<u>1,000,661</u>
Total funds	14	<u>1,466,866</u>		<u>1,069,034</u>

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 12th November 25 and signed on its behalf by:


.....
- Director and Trustee


.....
- Director and Trustee

Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	YEAR END 31 MAR 25 £	YEAR END 31 MAR 24 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>419,811</u>	<u>91,503</u>
Cash flows from investing activities:		
Dividends and interest received	22,561	7,595
Purchase of tangible fixed assets	(104,962)	(20,000)
Receipts from sales of investments	-	-
Net cash provided by investing activities	<u>(82,401)</u>	<u>(12,405)</u>
Change in cash and cash equivalents in the year	337,410	79,098
Cash and cash equivalents brought forward	<u>846,193</u>	<u>767,095</u>
Cash and cash equivalents carried forward	<u>1,183,603</u>	<u>846,193</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>1,183,603</u>	<u>846,193</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	397,832	82,348
Adjustments for:		
Depreciation charges	31,242	20,772
Loss on disposal of tangible fixed assets	-	3,409
Dividends and interest	(22,561)	(7,595)
(Increase) / Decrease in stock	(39)	32
Decrease / (Increase) in debtors	27,042	19,988
(Decrease) / Increase in creditors	<u>(13,705)</u>	<u>(27,451)</u>
Net cash provided by operating activities	<u>419,811</u>	<u>91,503</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider.

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The rates used for this purpose are:

Land and Buildings	shorter of the estimated useful life and the lease term
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 25	YEAR END 31MAR 25	YEAR END 31 MAR 25	YEAR END 31MAR 24
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	15,833	138,923	154,756	186,819
Legacies	-	393,702	393,702	198
	<u>15,833</u>	<u>532,625</u>	<u>548,458</u>	<u>187,017</u>

3 Charitable activities income

	YEAR END 31MAR 25	YEAR END 31MAR 25	YEAR END 31 MAR 25	YEAR END 31MAR 24
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	-	72,864	72,864	209,650
Training & support projects	87,648	763,176	850,824	667,041
	<u>87,648</u>	<u>836,040</u>	<u>923,688</u>	<u>876,691</u>

4 Other trading activities

	YEAR END 31MAR 25	YEAR END 31MAR 25	YEAR END 31 MAR 25	YEAR END 31MAR 24
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	9,486	9,486	9,420
	<u>-</u>	<u>9,486</u>	<u>9,486</u>	<u>9,420</u>

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 25 TOTAL	YEAR END 31 MAR 24 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	3,568	16,429	21,005	-	41,002	42,466
Client transport costs	-	657	(652)	-	5	2,261
Staff costs	-	48,529	533,771	-	582,300	523,400
Employers NI	-	3,705	41,633	-	45,338	35,707
Staff pensions	-	858	17,080	-	17,938	14,392
Staff travel & sundry expenses	-	-	700	-	700	499
Volunteer expenses	-	258	687	-	945	1,185
Communications	-	-	399	-	399	534
Stationery	-	-	(21)	-	(21)	182
Repairs & renew als	-	4,878	-	-	4,878	2,000
Sundries	-	37	556	-	593	139
Audit fees	-	-	-	7,056	7,056	7,000
Property repairs & refurbishments	-	62	-	-	62	238
Management & administration charges	-	24,711	232,354	-	257,065	215,297
Depreciation & profit/loss on asset disposals	-	3,454	-	-	3,454	7,490
Support cost allocation (see note 5a)	4,942	113,327	17,138	9,240	144,647	145,585
	<u>8,510</u>	<u>216,905</u>	<u>864,650</u>	<u>16,296</u>	<u>1,106,361</u>	<u>998,375</u>

5 Total expenditure cont.**5a Support costs allocated to activities (allocation basis)**

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 25 TOTAL	YEAR END 31 MAR 24 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	3,121	62,426	149,821	6,243	221,611	190,020
Employers NI (staff numbers)	176	3,513	8,432	351	12,472	10,581
Staff pensions (staff numbers)	179	3,583	8,598	358	12,718	11,033
Staff training (staff numbers)	80	1,595	3,827	159	5,661	4,757
Staff travel & sundry expenses (staff numbers)	12	231	556	23	822	375
Volunteer expenses (staff numbers)	20	399	959	40	1,418	330
Communications (staff numbers)	128	2,563	6,151	256	9,098	7,533
Stationery (staff numbers)	87	1,748	4,196	175	6,206	5,431
Advertising (staff numbers)	22	440	1,055	44	1,561	765
Repairs & renew als (floor area)	258	12,678	12,678	259	25,873	19,359
Sundries (staff numbers)	50	990	2,376	99	3,515	2,843
Subscriptions (usage)	-	5,710	5,710	-	11,420	10,436
Legal & professional (usage)	-	2,547	5,518	424	8,489	6,519
Property costs:						
- light & heat (floor area)	159	7,788	7,788	159	15,894	35,218
- water (floor area)	17	814	814	17	1,662	4,657
- repairs & maintenance (floor area)	239	11,688	11,688	239	23,854	23,223
- insurance (floor area)	116	5,709	5,709	116	11,650	11,111
Management & administration charges (actual)	-	(24,711)	(232,354)	-	(257,065)	(215,297)
Depreciation & asset disposals (usage)	278	13,616	13,616	278	27,788	16,691
	<u>4,942</u>	<u>113,327</u>	<u>17,138</u>	<u>9,240</u>	<u>144,647</u>	<u>145,585</u>

6 Net income for the year

This is stated after charging:	YEAR END 31 MAR 25	YEAR END 31 MAR 24
	£	£
Depreciation	31,242	20,772
Loss on disposal of tangible fixed assets	-	3,409
Auditors' remuneration	7,056	7,000
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follows:	YEAR END 31 MAR 25	YEAR END 31 MAR 24
	£	£
Salaries and wages	803,911	713,420
Employer NI	57,810	46,288
Pensions	30,656	25,425
	<u>892,377</u>	<u>785,133</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	31 MAR 25	31 MAR 24
£60,001 - £70,000	1	1

No remuneration was paid nor expenses reimbursed to trustees during either year.

The charity paid unrestricted redundancy payments following statutory requirements and guidelines.
Redundancy payments due to ill health were £nil (2024 - £5,908).

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers.
The total employee benefits of the key management personnel were £168,066 (2024 - £153,089)

	31 MAR 25	31 MAR 24
Average number of employees during the year	50	50

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	237,192	85,408	31,003	353,603
Additions	100,337	-	4,625	104,962
Disposal	-	-	-	-
Carried forward	<u>337,529</u>	<u>85,408</u>	<u>35,628</u>	<u>458,565</u>
Depreciation:				
Brought forward	116,575	55,530	24,583	196,688
Charge for the year	24,551	4,481	2,210	31,242
On disposal	-	-	-	-
Carried forward	<u>141,126</u>	<u>60,011</u>	<u>26,793</u>	<u>227,930</u>
Net book values:				
At 31 March 2025	<u><u>196,403</u></u>	<u><u>25,397</u></u>	<u><u>8,835</u></u>	<u><u>230,635</u></u>
At 31 March 2024	<u><u>120,617</u></u>	<u><u>29,878</u></u>	<u><u>6,420</u></u>	<u><u>156,915</u></u>

10 Stock

	31 MAR 25 £	31 MAR 24 £
Coffee Bar	134	95
Stationery	300	300
General	<u>200</u>	<u>200</u>
	<u><u>634</u></u>	<u><u>595</u></u>

11 Debtors and prepayments

	31 MAR 25	31 MAR 24
	£	£
Prepayments and accrued income	14,271	19,103
VAT	2,137	4,709
Trade debtors	57,207	71,635
Other debtors	15,025	20,235
	<u>88,640</u>	<u>115,682</u>

12 Creditors: Amounts falling due within one year

	31 MAR 25	31 MAR 24
	£	£
Taxation and social security	15,706	13,268
Trade creditors	6,281	20,466
Accruals and deferred income	14,659	16,617
	<u>36,646</u>	<u>50,351</u>

Deferred income movement

	£	£
Balance at 1 April 2024	-	40,000
Amount released to incoming resources	-	(40,000)
Amount deferred in the period	-	-
Balance at 31 March 2025	<u>-</u>	<u>-</u>

Deferred income relates to amounts received in advance for a learning disabilities physical health outreach service.

13 Analysis of net assets between funds:

	Restricted Funds £	General Funds £	Designated Funds £	Total Funds £
As at 31 March 2025				
Tangible fixed assets	19,190	-	211,445	230,635
Net current assets	28,489	582,742	625,000	1,236,231
Net assets at 31 March 2025	<u>47,679</u>	<u>582,742</u>	<u>836,445</u>	<u>1,466,866</u>
As at 31 March 2024				
Tangible fixed assets	-	-	156,915	156,915
Net current assets	68,373	618,746	225,000	912,119
Net assets at 31 March 2024	<u>68,373</u>	<u>618,746</u>	<u>381,915</u>	<u>1,069,034</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

14 Movement in funds:

For the year ended 31 March 2025	At 1 Apr 24 £	Income £	Expenditure £	Transfers £	At 31 Mar 25 £
Restricted funds:					
Restricted donations	28,297	15,833	(14,288)	-	29,842
Fitness Fanatics Project	300	-	(300)	-	-
Radio Project	3,148	-	(3,148)	-	-
Communicate Project	9,256	-	(9,256)	-	-
Community Carers Project	27,372	87,648	(97,183)	-	17,837
	<u>68,373</u>	<u>103,481</u>	<u>(124,175)</u>	<u>-</u>	<u>47,679</u>
Unrestricted funds:					
General funds	618,746	1,400,712	(954,398)	(482,318)	582,742
Designated funds	381,915	-	(27,788)	482,318	836,445
	<u>1,000,661</u>	<u>1,400,712</u>	<u>(982,186)</u>	<u>-</u>	<u>1,419,187</u>
Total Funds	<u>1,069,034</u>	<u>1,504,193</u>	<u>(1,106,361)</u>	<u>-</u>	<u>1,466,866</u>

- Restricted funds: The funds included are donations which the donor has specified restrictions on the use of the fund but has not specified disclosure requirements.
- Fitness Fanatics: To provide group sessions to help members improve their health & wellbeing through exercise and diet.
- Radio and Communicate Projects: To provide services that help with communication and confidence for young people.
- Community Carers Project: To provide services that support carers of people with learning disabilities and/or autistic people.
- The designated fund comprises the net book value of fixed assets together with general funds earmarked by the trustees.

as follows:

	£
Net book value of fixed assets	211,445
Future development of the charity	400,000
Building renovations	120,000
Tender and bid writing	10,000
Redundancy provisions	50,000
Excess sick absence costs	20,000
Carers Support Service	25,000
	<u>836,445</u>

For the year ended 31 March 2024	At 1 Apr 23 £	Income £	Expenditure £	Transfers £	At 31 Mar 24 £
Restricted funds:					
Learning Hub	131	-	(131)	-	-
Sharing Caring Project	133	-	(133)	-	-
Fitness Fanatics Project	-	1,000	(700)	-	300
Radio Project	4,713	5,928	(7,493)	-	3,148
Communicate Project	10,487	6,578	(7,809)	-	9,256
Carer's Outreach Project	6,270	-	(6,270)	-	-
Community Carers Project	-	87,240	(59,868)	-	27,372
	<u>39,468</u>	<u>156,063</u>	<u>(127,158)</u>	<u>-</u>	<u>68,373</u>
Unrestricted funds:					
General funds	722,847	924,660	(854,526)	(174,235)	618,746
Designated funds	224,371	-	(16,691)	174,235	381,915
	<u>947,218</u>	<u>924,660</u>	<u>(871,217)</u>	<u>-</u>	<u>1,000,661</u>
Total Funds	<u>986,686</u>	<u>1,080,723</u>	<u>(998,375)</u>	<u>-</u>	<u>1,069,034</u>

15 Revenue & capital commitments

At 31st March 2025, the charity had contractual commitments and operating leases with total future minimum lease payments as follows:

	31 MAR 25	31 MAR 24
	£	£
Revenue commitments falling due:		
Within one year	6,924	6,924
In the second to fifth years	9,053	15,977
Capital commitments falling due:		
Within one year	-	92,641

16 Related parties

There were no related party transactions requiring disclosure in either year.

17 A detailed breakdown of the 2024 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted	Unrestricted	Total
	£	£	£
Income from:			
Donations, legacies & similar income	40,437	146,580	187,017
Charitable activities	115,626	761,065	876,691
Other trading activities	-	9,420	9,420
Investment income	-	7,595	7,595
Total income	156,063	924,660	1,080,723
Expenditure on:			
Fund raising	-	10,767	10,767
Charitable activities:			
Social activities & projects	60,607	168,087	228,694
Training and support projects	66,551	677,352	743,903
Governance	-	15,011	15,011
Total expenditure	127,158	871,217	998,375
Net income / (expenditure) for the year	28,905	53,443	82,348
Transfer between funds	-	-	-
Net movement in funds	28,905	53,443	82,348

Accounts

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SHEFFIELD MENCAP

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2024

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STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members in general meetings. The elected trustees have the power to co-opt other members to the board of trustees to fill specialist roles. The trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board.

The trustees serving during the period and since the period end were as follows:

K. Pugh	- Chair
C. Sterry	- Treasurer
J.A. Badger	- Vice Chair
D. Wand	
M. Baxter	
J. Thompson	
A.J. Tkacz	
C.A. Carter-Shepherd	
X. Fu	- Appointed 15 th Nov 2023
S. Croall	- Appointed 6 th Feb 2024
B. Delaney	- Appointed 27 Mar 2024
C. Walker	- Resigned 15 th Nov 2023
N. Cosgrove	- Resigned 6 th Apr 2024

COMPANY SECRETARY

D. Swindlehurst

CHIEF EXECUTIVE

D. Swindlehurst

SENIOR MANAGERS

Jonathan Raimondi
Kelly Daubney

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
1 High Street
Sheffield
S1 2GA

STATUTORY AUDITORS

Marriott Gibbs Rees Wallis Limited
Unit 4
Broadfield Court
Sheffield
S8 0XF

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers in Sheffield. To achieve this object, the charity delivers a diverse range of services which are all built on the following values:

Values

- | | |
|------------------------|--|
| • Community | <i>supporting people to be active members and full participants of their community</i> |
| • Relationships | <i>facilitating social connections and positive relationships</i> |
| • Independence | <i>providing choice and opportunities to build skills for life</i> |
| • Confidence | <i>encouraging people to believe in themselves and recognise their potential</i> |
| • Wellbeing | <i>promoting better physical, mental and emotional health</i> |

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005 and 3 June 2010. It is registered as a charity with the Charity Commission.

Organisation

The board of trustees comprises of up to 16 members who meet bi-monthly to administer the charity. The Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

The remuneration of the key management personnel is set using benchmarks and consideration of comparable and relevant salaries relating to similar employment positions. Any uplift in remuneration is approved by Trustees and considers the current financial position of the charity.

Financial review

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

The net income for the year amounted to £82,348 (2023 - net income £75,682). Of this net amount, general funds increased by £53,443 and restricted funds increased by £28,905. Total funds now stand at £1,069,034 (2023 - £986,686).

Service offer

We currently run the following range of services and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are three adult evenings all of which depend on numerous volunteers to help deliver activities. A varied range of Music, Art, Sport and Cooking activities are provided. We also have a children and young people's club running each Friday evening (TGIF) and parents are encouraged to stay and meet for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Carers Support Services

These highly valued services provide practical support to family carers of people with learning disabilities and comprises of advice and information work and an outreach project, offering creative group work and specialist advice. We also deliver a popular 'Lunch Club' giving opportunity for carers and the people with a learning disability to meet up every month for fun, friendship and a hot meal.

Out & About

Out and About provides a flexible short breaks service to people with a learning disability and their family carers. The project runs small group activities in the community in the evenings and weekends, and also incorporates a wide range of sports and fitness sessions delivered at Norfolk Lodge and elsewhere.

Children's Services

We provide a range of projects for Children and Young People, including the Short Breaks Service running on Saturdays and in school holidays, Social clubs and Saturday Stars supporting children and young people develop their communication skills and confidence, and the very popular Children's Fitness group.

Health and Wellbeing Services

We continue to have expand the range of services to improve the health and well-being of our members and carers. These include work to support people with learning disability to access primary care and preventive health programs, employing a specialist Learning Disability Nurse to work with primary and secondary care on access and reasonable adjustments, and group sessions with members to improve diet, exercise and take up of screening programs

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2024 were £618,746 which represents around 7 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

- 1. Increase choice and opportunities for people with a learning disability and their families across Sheffield.**
- 2. Develop the voice and visibility of people with a learning disability and their families in Sheffield.**
- 3. Improve our service to people with a learning disability and their families though investment in our organisation.**

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The development individual budgets and plans means that everyone who chooses to use our services can pay for their place out of their own funds or via the local authorities payment framework. We also look to Charitable Grants and Foundations for support, alongside grants from the public sector, and place a value on our services by charging low cost 'subscriptions' for attending where required. We also have a limited number of public sector contracts to deliver parts of our Children's and Health services.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2023/24, Sheffield Mencap obtained grants written by our Fundraising Manager. Sheffield Mencap's financial affairs are conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway.

Sheffield Mencap closely monitors any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The CEO monitored the activities carried out by the Fundraising Manager through regular meetings and review. There were no complaints received by the charity in relation to its Fundraising activities during the financial year 23/24.

Donors' privacy will always be respected and records will be kept confidential in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act. Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospective donors requiring that fundraising contact cease will have their request actioned by Sheffield Mencap. Sheffield Mencap does not share the personal data of individual donors with any external party.

Risk review

We hold, maintain and regularly update a Risk Register to ensure that the main organisational and operational risks are well managed.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations and in accordance with 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

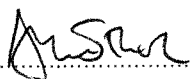
Auditors

Marriott Gibbs Rees Wallis Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Approved by the Executive Committee on 13 November 2024 and signed on its behalf by:



.....
- Director and Trustee

ADAM TRACZ

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2024

Independent Auditor's Report on the Financial Statements to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st 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 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 charitable company 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 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.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 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.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud and audit response

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

We have assessed the overall susceptibility of the financial statements to material misstatement due to irregularities as low.

At the planning stage we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management, as required by auditing standards. The potential effect of any laws and regulation on the financial statements can vary considerably. There are laws and regulations that directly affect the financial statements (e.g. the Companies Act) as well as many other operational laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements. Owing to the size, nature and complexity of the organisation and the applicable laws and regulations to which it must adhere, the risk of material misstatement was deemed to be low, therefore the procedures performed by the audit team were limited to:

- Communicating identified laws and regulations at planning throughout the audit team to remain alert to any indications of non-compliance throughout the audit.
- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

We have assessed the overall susceptibility of the financial statements to material misstatement due to fraud as low because the nature of the charitable company does not particularly lend itself to fraud.

Management override is inherently high risk on any audit. Management override, which may cause there to be a material misstatement within the financial statements, may present itself in a number of ways, for example:

- Override of internal controls (e.g. segregation of duties)
- Entering into transactions outside the normal course of business, especially with related parties
- Fraudulent revenue recognition, including fictitious income and income being recorded in the wrong period
- Presenting bias in accounting judgements and estimates.;

In order to reduce the risk of material misstatement to an acceptable level, numerous audit procedures were performed including:

- Enquiries of management as to whether they had any knowledge of any actual or suspected fraud
- Review of material journal entries made throughout the year as well as those made to prepare the financial statements
- Reviewing the underlying rationale behind transactions in order to assess whether they were outside the normal course of business
- Reviewing the minutes of meetings held by management.
- Increased substantive testing across all material income streams
- Assessing whether management's judgements and estimates indicated potential bias

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected material misstatements in the financial statements, even though we have performed our audit in accordance with auditing standards. Furthermore, as with all audits, there is a higher risk of irregularities (especially those relating to fraud) being undetected, as these may involve the override of internal controls, collusion, intentional omissions and misrepresentations etc. We are not responsible for preventing non-compliance or fraud and therefore cannot be expected to detect all instances of such. Our audit was not designed to identify misstatements or other irregularities that would not be considered to be material to the financial statements. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Pickstone FCCA (Senior Statutory Auditor)
For and on behalf of Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants and Statutory Auditor
Unit 4, Broadfield Court
Sheffield
S8 0XF

Date: 13 November 2024

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	YEAR END 31 MAR 24 RESTRICTED £	YEAR END 31 MAR 24 UNRESTRICTED £	YEAR END 31 MAR 24 TOTAL £	YEAR END 31 MAR 23 TOTAL £
Income from:					
Donations, legacies & similar income	2	40,437	146,580	187,017	246,371
Charitable activities	3	115,626	761,065	876,691	698,779
Other trading activities	4	-	9,420	9,420	245
Investment income		-	7,595	7,595	776
Total income		<u>156,063</u>	<u>924,660</u>	<u>1,080,723</u>	<u>946,171</u>
Expenditure on:					
Fund-raising		-	10,767	10,767	8,063
Charitable activities:					
Social activities & projects		60,607	168,087	228,694	180,192
Training & support projects		66,551	677,352	743,903	668,164
Governance		-	15,011	15,011	14,069
Total expenditure	5	<u>127,158</u>	<u>871,217</u>	<u>998,375</u>	<u>870,489</u>
Net income for the year	6	28,905	53,443	82,348	75,682
Transfer between funds		-	-	-	-
Net movement in funds		28,905	53,443	82,348	75,682
Total funds brought forward		<u>39,468</u>	<u>947,218</u>	<u>986,686</u>	<u>911,004</u>
Total funds carried forward		<u><u>68,373</u></u>	<u><u>1,000,661</u></u>	<u><u>1,069,034</u></u>	<u><u>986,686</u></u>

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

All income and expenditure derive from continuing activities.

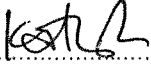
SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2024

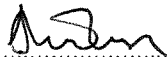
	Notes	31 MAR 24		31 MAR 23
		£	£	£
Fixed Assets				
Tangible Assets	9	156,915		161,096
Investments		-		-
		<u>156,915</u>		<u>161,096</u>
Current Assets				
Stock	10	595		627
Debtors and prepayments	11	115,682		135,670
Cash at bank and in hand		<u>846,193</u>		<u>767,095</u>
		<u>962,470</u>		<u>903,392</u>
Creditors:				
Amounts falling due within one year	12	<u>50,351</u>		<u>77,802</u>
Net current assets			<u>912,119</u>	<u>825,590</u>
Net assets	13		<u><u>1,069,034</u></u>	<u><u>986,686</u></u>
Funds				
Restricted income funds			68,373	<u>39,468</u>
Unrestricted funds:				
General funds		618,746		722,847
Designated funds		<u>381,915</u>		<u>224,371</u>
			<u>1,000,661</u>	<u>947,218</u>
Total funds	14		<u><u>1,069,034</u></u>	<u><u>986,686</u></u>

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 13 November 2024 and signed on its behalf by:


 KATY PUGH - Director and Trustee


 ADAM BAZE - Director and Trustee

Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	YEAR END 31 MAR 24 £	YEAR END 31 MAR 23 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>91,503</u>	<u>122,445</u>
Cash flows from investing activities:		
Dividends and interest received	7,595	776
Purchase of tangible fixed assets	(20,000)	(16,876)
Receipts from sales of investments	-	-
Net cash provided by investing activities	<u>(12,405)</u>	<u>(16,100)</u>
Change in cash and cash equivalents in the year	79,098	106,345
Cash and cash equivalents brought forward	<u>767,095</u>	<u>660,750</u>
Cash and cash equivalents carried forward	<u>846,193</u>	<u>767,095</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>846,193</u>	<u>767,095</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	82,348	75,682
Adjustments for:		
Depreciation charges	20,772	18,914
Loss on disposal of tangible fixed assets	3,409	-
Dividends and interest	(7,595)	(776)
Decrease in stock	32	13
Decrease / (Increase) in debtors	19,988	(4,599)
(Decrease) / Increase in creditors	<u>(27,451)</u>	<u>33,211</u>
Net cash provided by operating activities	<u>91,503</u>	<u>122,445</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider.

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The rates used for this purpose are:

Land and Buildings	shorter of the estimated useful life and the lease term
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 24	YEAR END 31MAR 24	YEAR END 31 MAR 24	YEAR END 31MAR 23
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	40,437	146,382	186,819	226,371
Legacies	-	198	198	20,000
	<u>40,437</u>	<u>146,580</u>	<u>187,017</u>	<u>246,371</u>

3 Charitable activities income

	YEAR END 31MAR 24	YEAR END 31MAR 24	YEAR END 31 MAR 24	YEAR END 31MAR 23
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	115,626	94,024	209,650	86,179
Training & support projects	-	667,041	667,041	612,600
	<u>115,626</u>	<u>761,065</u>	<u>876,691</u>	<u>698,779</u>

4 Other trading activities

	YEAR END 31MAR 24	YEAR END 31MAR 24	YEAR END 31 MAR 24	YEAR END 31MAR 23
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	9,420	9,420	245
	<u>-</u>	<u>9,420</u>	<u>9,420</u>	<u>245</u>

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 24 TOTAL	YEAR END 31 MAR 23 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	6,374	13,994	22,098	-	42,466	22,366
Client transport costs	-	2,222	39	-	2,261	3,662
Staff costs	-	66,020	457,380	-	523,400	459,748
Employers NI	-	3,241	32,466	-	35,707	29,036
Staff pensions	-	777	13,615	-	14,392	13,433
Staff training	-	-	-	-	-	29
Staff travel & sundry expenses	-	-	499	-	499	1,073
Volunteer expenses	-	390	795	-	1,185	1,063
Communications	-	-	534	-	534	933
Stationery	-	-	182	-	182	2,358
Repairs & renew als	-	2,000	-	-	2,000	28
Sundries	-	62	77	-	139	280
Audit fees	-	-	-	7,000	7,000	6,825
Property repairs & refurbishments	-	238	-	-	238	456
Management & administration charges	-	17,631	197,666	-	215,297	160,731
Depreciation & profit/loss on asset disposals	-	7,490	-	-	7,490	1,293
Support cost allocation (see note 5a)	4,393	114,629	18,552	8,011	145,585	167,175
	<u>10,767</u>	<u>228,694</u>	<u>743,903</u>	<u>15,011</u>	<u>998,375</u>	<u>870,489</u>

5 Total expenditure cont.**5a Support costs allocated to activities (allocation basis)**

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 24 TOTAL	YEAR END 31 MAR 23 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	2,676	53,527	128,464	5,353	190,020	168,648
Employers NI (staff numbers)	149	2,981	7,153	298	10,581	10,131
Staff pensions (staff numbers)	155	3,108	7,459	311	11,033	6,796
Staff training (staff numbers)	67	1,340	3,216	134	4,757	1,920
Staff travel & sundry expenses (staff numbers)	5	106	254	10	375	429
Volunteer expenses (staff numbers)	5	93	223	9	330	1,288
Communications (staff numbers)	106	2,122	5,093	212	7,533	6,521
Stationery (staff numbers)	76	1,530	3,672	153	5,431	6,745
Advertising (staff numbers)	11	215	517	22	765	1,363
Repairs & renew als (floor area)	194	9,485	9,486	194	19,359	24,008
Sundries (staff numbers)	40	801	1,922	80	2,843	4,544
Subscriptions (usage)	-	5,218	5,218	-	10,436	12,494
Legal & professional (usage)	-	1,956	4,237	326	6,519	7,589
Property costs:						
- light & heat (floor area)	352	17,257	17,257	352	35,218	16,041
- water (floor area)	46	2,282	2,282	47	4,657	2,368
- repairs & maintenance (floor area)	233	11,379	11,379	232	23,223	22,962
- insurance (floor area)	112	5,444	5,444	111	11,111	16,438
Management & administration charges (actual)	-	(12,394)	(202,903)	-	(215,297)	(160,731)
Depreciation & asset disposals (usage)	166	8,179	8,179	167	16,691	17,621
	<u>4,393</u>	<u>114,629</u>	<u>18,552</u>	<u>8,011</u>	<u>145,585</u>	<u>167,175</u>

6 Net income for the year

This is stated after charging:	YEAR END 31 MAR 24	YEAR END 31MAR 23
	£	£
Depreciation	20,772	18,914
Loss on disposal of tangible fixed assets	3,409	-
Auditors' remuneration	7,000	6,825
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follow s:	YEAR END 31 MAR 24	YEAR END 31MAR 23
	£	£
Salaries and wages	713,420	628,396
Employer NI	46,288	39,167
Pensions	25,425	20,229
	<u>785,133</u>	<u>687,792</u>

The number of employees w ho received total employee benefits (excluding employer pension costs) of more than £60,000 is as follow s:

	31 MAR 24	31MAR 23
£60,001 - £70,000	1	1

No remuneration was paid nor expenses reimbursed to trustees during either year.

The charity paid unrestricted redundancy payments following statutory requirements and guidelines.
Redundancy payments due to ill health w ere £5,908 (2023 - £nil).

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers.
The total employee benefits of the key management personnel w ere £153,089 (2023 - £149,725)

	31 MAR 24	31MAR 23
Average number of employees during the year	50	50

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	237,192	79,465	83,546	400,203
Additions	-	20,000	-	20,000
Disposal	-	(14,057)	(52,543)	(66,600)
Carried forward	<u>237,192</u>	<u>85,408</u>	<u>31,003</u>	<u>353,603</u>
Depreciation:				
Brought forward	102,434	63,859	72,814	239,107
Charge for the year	14,141	5,272	1,359	20,772
On disposal	-	(13,601)	(49,590)	(63,191)
Carried forward	<u>116,575</u>	<u>55,530</u>	<u>24,583</u>	<u>196,688</u>
Net book values:				
At 31 March 2024	<u><u>120,617</u></u>	<u><u>29,878</u></u>	<u><u>6,420</u></u>	<u><u>156,915</u></u>
At 31 March 2023	<u><u>134,758</u></u>	<u><u>15,606</u></u>	<u><u>10,732</u></u>	<u><u>161,096</u></u>

10 Stock

	31 MAR 24 £	31 MAR 23 £
Coffee Bar	95	127
Stationery	300	300
General	<u>200</u>	<u>200</u>
	<u><u>595</u></u>	<u><u>627</u></u>

11 Debtors and prepayments

	31 MAR 24	31MAR 23
	£	£
Prepayments and accrued income	19,103	17,240
VAT	4,709	7,896
Other debtors	91,870	110,534
	<u>115,682</u>	<u>135,670</u>

12 Creditors: Amounts falling due within one year

	31 MAR 24	31MAR 23
	£	£
Taxation and social security	13,268	10,750
Accruals and deferred income	37,083	67,052
	<u>50,351</u>	<u>77,802</u>

Deferred income movement

	£	£
Balance at 1 April 2023	40,000	-
Amount released to incoming resources	(40,000)	-
Amount deferred in the period	-	40,000
Balance at 31 March 2024	-	40,000

Deferred income relates to amounts received in advance for a learning disabilities physical health outreach service.

13 Analysis of net assets between funds:

	Restricted Funds £	General Funds £	Designated Funds £	Total Funds £
As at 31 March 2024				
Tangible fixed assets	-	-	156,915	156,915
Net current assets	68,373	618,746	225,000	912,119
Net assets at 31 March 2024	<u>68,373</u>	<u>618,746</u>	<u>381,915</u>	<u>1,069,034</u>
As at 31 March 2023				
Tangible fixed assets	6,725	-	154,371	161,096
Net current assets	32,743	722,847	70,000	825,590
Net assets at 31 March 2023	<u>39,468</u>	<u>722,847</u>	<u>224,371</u>	<u>986,686</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

14 Movement in funds:

For the year ended 31 March 2024	At 1 Apr 23 £	Income £	Expenditure £	Transfers £	At 31 Mar 24 £
Restricted funds:					
Restricted donations	17,734	55,317	(44,754)	-	28,297
Learning Hub	131	-	(131)	-	-
Sharing Caring Project	133	-	(133)	-	-
Fitness Fanatics Project	-	1,000	(700)	-	300
Radio Project	4,713	5,928	(7,493)	-	3,148
Communicate Project	10,487	6,578	(7,809)	-	9,256
Carer's Outreach Project	6,270	-	(6,270)	-	-
Community Carers Project	-	87,240	(59,868)	-	27,372
	<u>39,468</u>	<u>156,063</u>	<u>(127,158)</u>	<u>-</u>	<u>68,373</u>
Unrestricted funds:					
General funds	722,847	924,660	(854,526)	(174,235)	618,746
Designated funds	<u>224,371</u>	<u>-</u>	<u>(16,691)</u>	<u>174,235</u>	<u>381,915</u>
	<u>947,218</u>	<u>924,660</u>	<u>(871,217)</u>	<u>-</u>	<u>1,000,661</u>
Total Funds	<u>986,686</u>	<u>1,080,723</u>	<u>(998,375)</u>	<u>-</u>	<u>1,069,034</u>

- The transfer from restricted funds relate to overhead expenses or services provided by the charity which are eligible expenditure for particular restricted grants.

- Purposes of restricted funds are described in the directors report.

- The designated fund comprises the net book value of fixed assets together with general funds ear marked by the trustees as follows:

	£
Net book value of fixed assets	156,915
Building renovations	120,000
Tender and bid writing	10,000
Redundancy provisions	50,000
Excess sick absence costs	20,000
Carers Support Service	25,000
	<u>381,915</u>

For the year ended 31 March 2023	At 1 Apr 22 £	Income £	Expenditure £	Transfers £	At 31 Mar 23 £
Restricted funds:					
Restricted donations	40,373	30,696	(53,335)	-	17,734
Learning Hub	131	-	-	-	131
Sharing Caring Project	2,406	37,500	(39,773)	-	133
Fitness Fanatics Project	30	-	(30)	-	-
Radio Project	8,972	7,806	(12,065)	-	4,713
Communicate Project	11,672	9,771	(10,956)	-	10,487
Carer's Outreach Project	25,196	-	(18,926)	-	6,270
	<u>88,780</u>	<u>85,773</u>	<u>(135,085)</u>	<u>-</u>	<u>39,468</u>
Unrestricted funds:					
General funds	597,108	860,398	(717,783)	(16,876)	722,847
Designated funds	<u>225,116</u>	<u>-</u>	<u>(17,621)</u>	<u>16,876</u>	<u>224,371</u>
	<u>822,224</u>	<u>860,398</u>	<u>(735,404)</u>	<u>-</u>	<u>947,218</u>
Total Funds	<u>911,004</u>	<u>946,171</u>	<u>(870,489)</u>	<u>-</u>	<u>986,686</u>

15 Revenue & capital commitments

At 31st March 2024, the charity had contractual commitments and operating leases with total future minimum lease payments as follows:

	31 MAR 24	31 MAR 23
	£	£
Revenue commitments falling due:		
Within one year	6,924	8,251
In the second to fifth years	15,977	6,165
Capital commitments falling due:		
Within one year	92,641	-

16 Related parties

There were no related party transactions requiring disclosure in either year.

17 A detailed breakdown of the 2023 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted	Unrestricted	Total
	£	£	£
Income from:			
Donations, legacies & similar income	12,702	233,669	246,371
Charitable activities	73,071	625,708	698,779
Other trading activities	-	245	245
Investment income	-	776	776
Total income	<u>85,773</u>	<u>860,398</u>	<u>946,171</u>
Expenditure on:			
Fund raising	-	8,063	8,063
Charitable activities:			
Social activities & projects	42,961	137,231	180,192
Training and support projects	92,124	576,040	668,164
Governance	-	14,069	14,069
Total expenditure	<u>135,085</u>	<u>735,404</u>	<u>870,489</u>
Net income / (expenditure) for the year	(49,312)	124,994	75,682
Transfer between funds	-	-	-
Net movement in funds	<u>(49,312)</u>	<u>124,994</u>	<u>75,682</u>

Accounts

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SHEFFIELD MENCAP

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FOR THE YEAR ENDED 31 MARCH 2023

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SHEFFIELD MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2023

STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members in general meetings. The elected trustees have the power to co-opt other members to the board of trustees to fill specialist roles. The trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board.

The trustees serving during the period and since the period end were as follows:

N. Cosgrove	- Chair
C. Sterry	- Treasurer
C. Walker	- Vice Chair
K. Pugh	- Vice Chair
D. Wand	
M. Baxter	
J.A. Badger	
J. Thompson	
A.J. Tkacz	
C.A. Carter-Shepherd	- Appointed 6 th Feb 2023
L. Ward	- Resigned 17 th Nov 2022
T.F. Viner	- Resigned 17 th Nov 2022
H. Cooper	- Resigned 17 th Nov 2022
J.C. Mitchell	- Resigned 22 nd Mar 2023

COMPANY SECRETARY

D. Swindlehurst

CHIEF EXECUTIVE

D. Swindlehurst

SENIOR MANAGERS

Jonathan Raimondi – Appointed 25th Apr 2022
Kelly Daubney – Appointed 15th June 2022

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
1 High Street
Sheffield
S1 2GA

STATUTORY AUDITORS

Marriott Gibbs Rees Wallis Limited
Unit 4
Broadfield Court
Sheffield
S8 0XF

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers in Sheffield. To achieve this object, the charity operates a number of projects, listed below.

Aims

In all our work Sheffield Mencap aims to:

- listen and respond to the needs of people with learning disabilities, their families and carers
- offer a range of activities to promote the well-being and quality of life of people with learning disabilities and their families and carers
- recognise that people's circumstances vary enormously and adapt what we do to meet the needs of individuals and their families
- welcome diversity in our members, staff and volunteers
- work with other organisations that share our vision and values
- provide a safe, secure, and nurturing environment
- deliver a professional service with a strong commitment to quality, safeguarding, sustainability and governance.

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005 and 3 June 2010. It is registered as a charity with the Charity Commission.

Organisation

The board of trustees comprises of up to 16 members who meet bi-monthly to administer the charity. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

Annually, the remuneration of the key management personnel is set using the NJC pay scales as a guide and benchmark with the consideration and review of comparable and relevant salaries relating to similar employment positions.

Financial review

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

The net income for the year amounted to £75,682 (2022 - net income £144,764). Of this net amount, general funds increased by £124,994 and restricted funds decreased by £49,312. Total funds now stand at £986,686 (2022 - £911,004).

Service offer

We currently run the following range of services and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are three adult evenings all of which depend on numerous volunteers to help deliver activities. A varied range of Music, Art, Sport and Cooking activities are provided. We also have a children and young people's club running each Friday evening (TGIF) and parents are encouraged to stay and meet for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Carers Support Services

These highly valued services provide practical support to family carers of people with learning disabilities and comprises of advice and information work and an outreach project, offering creative group work with carers and the cared for meeting together. We also deliver a popular 'Sunday Lunch Club' giving opportunity for older carers and the person they care for to meet up every month for fun, friendship and a hot meal.

Out & About

Out and About provides a flexible short breaks service to people with a learning disability and their family carers. The project does this mainly through small group activities in the community in the evenings and weekends, and also incorporates a wide range of sports and fitness sessions delivered at Norfolk Lodge and in the community.

Children's Services

We provide a range of projects for Children and Young People, including the Short Breaks Service running on Saturdays and in school holidays, a combined Children's Hub on Saturday mornings including specific services to support children and young people develop their communication skills and confidence, and the very popular Children's Fitness group.

Health and Wellbeing Services

During the year we have expanded the range of new services to improve the health and well-being of our members and carers. These include work to support people with learning disability to access annual health checks within primary care, extensive work to support understanding of vaccine programmes and improve access to these where needed, and group sessions with members to encourage behaviour change in their approaches to diet and exercise.

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2023 were £722,847 which represents around 10 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

- 1. Increase choice and opportunities for people with a learning disability and their families across Sheffield.**
- 2. Develop the voice and visibility of people with a learning disability and their families in Sheffield.**
- 3. Improve our service to people with a learning disability and their families through investment in our organisation.**

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The introduction of individual budgets and plans means that everyone who chooses to use our services can pay for their place out of their own budget. We also look to Charitable Grants and Foundations for support, alongside grants from the public sector, and place a value on our services by charging low cost 'subscriptions' for attending where required. We also have a number of small public sector contracts to deliver some of our Childrens and Health services.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2022/23, Sheffield Mencap obtained grants written by our Fundraising Manager. Sheffield Mencap's financial affairs are conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway.

Sheffield Mencap closely monitors any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The CEO monitored the activities carried out by the Fundraising Manager through regular meetings and review. There were no complaints received by the charity in relation to its Fundraising activities.

Donors' privacy will always be respected and records will be kept confidential in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act. Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospective donors requiring that fundraising contact cease will have their request actioned by Sheffield Mencap. Sheffield Mencap does not share the personal data of individual donors with any external party.

Risk review

We hold, maintain and regularly update a Risk Register to ensure that the main organisational and operational risks are well managed.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations and in accordance with 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Auditors

Marriott Gibbs Rees Wallis Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Approved by the Executive Committee on 15th November 2023 and signed on its behalf by:

K. Pugh - Director and Trustee



Independent Auditor's Report on the Financial Statements to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st March 2023, 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 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 charitable company 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 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.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 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.

Auditor's responsibilities for the audit of the financial statements

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:

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, and Charity SORP 2019.

We evaluated trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instance of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence and documentation from funders for significant receipts;
- Inspection of relevant legal correspondence;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business;
- Assessing whether the judgements made in making accounting estimates are indicative of any potential bias; and
- Reviewing the minutes of trustee meetings.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, misrepresentations, forgery or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Pickstone FCCA (Senior Statutory Auditor)
For and on behalf of Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants and Statutory Auditor
Unit 4, Broadfield Court
Sheffield
S8 0XF

Date: 15 November 2023

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	YEAR END 31 MAR 23 RESTRICTED £	YEAR END 31 MAR 23 UNRESTRICTED £	YEAR END 31 MAR 23 TOTAL £	YEAR END 31 MAR 22 TOTAL £
Income from:					
Donations, legacies & similar income	2	12,702	233,669	246,371	240,679
Charitable activities	3	73,071	625,708	698,779	817,768
Other trading activities	4	-	245	245	40
Investment income		-	776	776	-
Total income		85,773	860,398	946,171	1,058,487
Expenditure on:					
Fund-raising		-	8,063	8,063	9,491
Charitable activities:					
Social activities & projects		42,961	137,231	180,192	231,954
Training & support projects		92,124	576,040	668,164	658,984
Governance		-	14,070	14,070	13,294
Total expenditure	5	135,085	735,404	870,489	913,723
Net income for the year	6	(49,312)	124,994	75,682	144,764
Transfer between funds		-	-	-	-
Net movement in funds		(49,312)	124,994	75,682	144,764
Total funds brought forward		88,780	822,224	911,004	766,240
Total funds carried forward		39,468	947,218	986,686	911,004

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

All income and expenditure derive from continuing activities.

SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	31 MAR 23		31 MAR 22
		£	£	£
Fixed Assets				
Tangible Assets	9	161,096		163,134
Investments		-		-
		<u>161,096</u>		<u>163,134</u>
Current Assets				
Stock	10	627		640
Debtors and prepayments	11	135,670		131,071
Cash at bank and in hand		<u>767,095</u>		<u>660,750</u>
		903,392		792,461
Creditors:				
Amounts falling due within one year	12	<u>77,802</u>		<u>44,591</u>
Net current assets			<u>825,590</u>	<u>747,870</u>
Net assets	13		<u>986,686</u>	<u>911,004</u>
Funds				
Restricted income funds			39,468	<u>88,780</u>
Unrestricted funds:				
General funds		722,847		597,108
Designated funds		<u>224,371</u>		<u>225,116</u>
			<u>947,218</u>	<u>822,224</u>
Total funds	14		<u>986,686</u>	<u>911,004</u>

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 15th November 2023 and signed on its behalf by:

K. Pugh - Director and Trustee

C. Sterry - Director and Trustee



Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	YEAR END 31 MAR 23 £	YEAR END 31 MAR 22 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>122,445</u>	<u>147,594</u>
Cash flows from investing activities:		
Dividends and interest received	776	-
Purchase of tangible fixed assets	(16,876)	-
Receipts from sales of investments	<u>-</u>	<u>250</u>
Net cash provided by investing activities	<u>(16,100)</u>	<u>250</u>
Change in cash and cash equivalents in the year	106,345	147,844
Cash and cash equivalents brought forward	<u>660,750</u>	<u>512,906</u>
Cash and cash equivalents carried forward	<u>767,095</u>	<u>660,750</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>767,095</u>	<u>660,750</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	75,682	144,764
Adjustments for:		
Depreciation charges	18,914	8,148
Dividends and interest	(776)	-
(Increase) / Decrease in stock	13	(20)
(Increase) in debtors	(4,599)	(8,039)
Increase in creditors	<u>33,211</u>	<u>2,741</u>
Net cash provided by operating activities	<u>122,445</u>	<u>147,594</u>

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider.

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The depreciation rate on Land & Buildings has been amended to depreciate assets in line with shorter of the estimated useful life and the lease term. The rates used for this purpose are:

Land and Buildings	shorter of the estimated useful life and the lease term
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 23	YEAR END 31MAR 23	YEAR END 31MAR 23	YEAR END 31MAR 22
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	12,702	213,669	226,371	164,759
Covid-19 support (incl Job Retention Scheme)			-	70,370
Legacies	-	20,000	20,000	5,550
	<u>12,702</u>	<u>233,669</u>	<u>246,371</u>	<u>240,679</u>

3 Charitable activities income

	YEAR END 31MAR 23	YEAR END 31MAR 23	YEAR END 31MAR 23	YEAR END 31MAR 22
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	35,571	50,608	86,179	102,815
Training & support projects	37,500	575,100	612,600	714,953
	<u>73,071</u>	<u>625,708</u>	<u>698,779</u>	<u>817,768</u>

4 Other trading activities

	YEAR END 31MAR 23	YEAR END 31MAR 23	YEAR END 31MAR 23	YEAR END 31MAR 22
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	245	245	40
	<u>-</u>	<u>245</u>	<u>245</u>	<u>40</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 23 TOTAL	YEAR END 31 MAR 22 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	4,134	7,767	10,465	-	22,366	32,319
Specialist workers	-	-	-	-	-	875
Purchases (goods for resale)	-	-	-	-	-	335
Client transport costs	-	3,443	219	-	3,662	3,361
Staff costs	-	46,431	413,317	-	459,748	474,511
Employers NI	-	3,104	25,932	-	29,036	30,191
Staff pensions	-	810	12,623	-	13,433	15,447
Staff training	-	29	-	-	29	2,708
Staff travel & sundry expenses	-	-	1,073	-	1,073	595
Volunteer expenses	-	349	714	-	1,063	670
Communications	-	3	930	-	933	1,109
Stationery	-	315	2,043	-	2,358	4,411
Repairs & renewals	-	28	-	-	28	13,466
Sundries	-	216	64	-	280	1,374
Bad debts	-	-	-	-	-	2,249
Audit fees	-	-	-	6,825	6,825	4,500
Financial Accounts	-	-	-	-	-	1,186
Property repairs & refurbishments	-	456	-	-	456	10,887
Management & administration charges	-	22,851	137,880	-	160,731	156,564
Depreciation & profit/loss on asset disposals	-	1,293	-	-	1,293	1,547
Support cost allocation (see note 5a)	3,929	93,097	62,904	7,245	167,175	155,418
	<u>8,063</u>	<u>180,192</u>	<u>668,164</u>	<u>14,070</u>	<u>870,489</u>	<u>913,723</u>

5 Total expenditure cont.

5a Support costs allocated to activities (allocation basis)

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 23 TOTAL	YEAR END 31 MAR 22 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	2,375	47,506	114,016	4,751	168,648	139,979
Employers NI (staff numbers)	143	2,854	6,849	285	10,131	7,340
Staff pensions (staff numbers)	96	1,914	4,594	192	6,796	9,935
Staff training (staff numbers)	27	541	1,298	54	1,920	4,152
Staff travel & sundry expenses (staff numbers)	6	121	290	12	429	70
Volunteer expenses (staff numbers)	18	363	871	36	1,288	803
Communications (staff numbers)	92	1,837	4,409	183	6,521	7,819
Stationery (staff numbers)	95	1,900	4,560	190	6,745	1,465
Advertising (staff numbers)	19	384	921	39	1,363	2,137
Repairs & renewals (floor area)	240	11,764	11,764	240	24,008	15,713
Sundries (staff numbers)	64	1,280	3,072	128	4,544	6,534
Subscriptions (usage)	-	6,247	6,247	-	12,494	11,862
Insurance (income)	-	-	-	-	-	-
Legal & professional (usage)	-	2,277	4,933	379	7,589	33,337
Property costs:						
- light & heat (floor area)	160	7,860	7,860	161	16,041	15,327
- water (floor area)	24	1,160	1,160	24	2,368	1,125
- repairs & maintenance (floor area)	230	11,251	11,251	230	22,962	35,443
- insurance (floor area)	164	8,055	8,055	164	16,438	12,340
Management & administration charges (actual)	-	(22,851)	(137,880)	-	(160,731)	(156,564)
Depreciation & asset disposals (usage)	176	8,634	8,634	177	17,621	6,601
	<u>3,929</u>	<u>93,097</u>	<u>62,904</u>	<u>7,245</u>	<u>167,175</u>	<u>155,418</u>

6 Net income for the year

This is stated after charging:

	YEAR END 31 MAR 23	YEAR END 31 MAR 22
	£	£
Depreciation	18,914	8,148
Auditors' remuneration	6,825	4,500
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follows:

	YEAR END 31 MAR 23	YEAR END 31 MAR 22
	£	£
Salaries and wages	628,396	614,490
Redundancy	-	-
Employer NI	39,167	37,531
Pensions	20,229	25,382
	<u>687,792</u>	<u>677,403</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	31 MAR 23	31 MAR 22
£60,001 - £70,000	1	1

No remuneration was paid nor expenses reimbursed to trustees during either year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers. The total employee benefits of the key management personnel were £149,725 (2022 - £156,389)

	31 MAR 23	31 MAR 22
Average number of employees during the year	50	48

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	225,224	79,465	78,638	383,327
Additions	11,968	-	4,908	16,876
Disposal	-	-	-	-
Carried forward	<u>237,192</u>	<u>79,465</u>	<u>83,546</u>	<u>400,203</u>
Depreciation:				
Brought forward	88,958	61,105	70,130	220,193
Charge for the year	13,476	2,754	2,684	18,914
On disposal	-	-	-	-
Carried forward	<u>102,434</u>	<u>63,859</u>	<u>72,814</u>	<u>239,107</u>
Net book values:				
At 31 March 2023	<u>134,758</u>	<u>15,606</u>	<u>10,732</u>	<u>161,096</u>
At 31 March 2022	<u>136,266</u>	<u>18,360</u>	<u>8,508</u>	<u>163,134</u>

10 Stock

	31 MAR 23 £	31 MAR 22 £
Coffee Bar	127	40
Stationery	300	400
General	200	200
	<u>627</u>	<u>640</u>

11 Debtors and prepayments

	31 MAR 23	31 MAR 22
	£	£
Prepayments and accrued income	17,240	3,127
VAT	7,896	13,968
Other debtors	110,534	113,976
	<u>135,670</u>	<u>131,071</u>

12 Creditors: Amounts falling due within one year

	31 MAR 23	31 MAR 22
	£	£
Taxation and social security	10,750	10,969
Accruals and deferred income	67,052	33,622
	<u>77,802</u>	<u>44,591</u>
Deferred income movement	£	£
Balance at 1 April 2022	-	1,010
Amount released to incoming resources	-	(1,010)
Amount deferred in the period	40,000	-
Balance at 31 March 2023	<u>40,000</u>	<u>-</u>

Deferred income relates to amounts received in advance for a learning disabilities physical health outreach service.

13 Analysis of net assets between funds:

	Restricted Funds	General Funds	Designated Funds	Total Funds
	£	£	£	£
As at 31 March 2023				
Tangible fixed assets	6,725	-	154,371	161,096
Net current assets	32,743	722,847	70,000	825,590
Net assets at 31 March 2023	<u>39,468</u>	<u>722,847</u>	<u>224,371</u>	<u>986,686</u>
As at 31 March 2022				
Tangible fixed assets	8,018	-	155,116	163,134
Net current assets	80,762	597,108	70,000	747,870
Net assets at 31 March 2022	<u>88,780</u>	<u>597,108</u>	<u>225,116</u>	<u>911,004</u>

14 Movement in funds:**For the year ended 31 March 2023**

	At 1 Apr 22	Income	Expenditure	Transfers	At 31 Mar 23
	£	£	£	£	£
Restricted funds:					
Restricted donations	40,373	30,696	(53,335)	-	17,734
Learning Hub	131	-	-	-	131
Sharing Caring Project	2,406	37,500	(39,773)	-	133
Fitness Fanatics Project	30	-	(30)	-	-
Radio Project	8,972	7,806	(12,065)	-	4,713
Communicate Project	11,672	9,771	(10,956)	-	10,487
Carer's Outreach Project	25,196	-	(18,926)	-	6,270
	<u>88,780</u>	<u>85,773</u>	<u>(135,085)</u>	<u>-</u>	<u>39,468</u>
Unrestricted funds:					
General funds	597,108	860,398	(717,783)	(16,876)	722,847
Designated funds	225,116	-	(17,621)	16,876	224,371
	<u>822,224</u>	<u>860,398</u>	<u>(735,404)</u>	<u>-</u>	<u>947,218</u>
Total Funds	<u>911,004</u>	<u>946,171</u>	<u>(870,489)</u>	<u>-</u>	<u>986,686</u>

- The transfer from restricted funds relate to overhead expenses or services provided by the charity which are eligible expenditure for particular restricted grants.
- Purposes of restricted funds are described in the directors report.
- The designated fund comprises the net book value of fixed assets of £154,371 together with general funds ear marked by the trustees of £10,000 for building renovations, £10,000 for tender and bid writing and £50,000 for redundancy provisions.

For the year ended 31 March 2022

	At 1 Apr 21	Income	Expenditure	Transfers	At 31 Mar 22
	£	£	£	£	£
Restricted funds:					
Restricted donations	61,995	54,617	(73,424)	(2,815)	40,373
Learning Hub	-	4,000	(3,281)	(588)	131
Sharing Caring Project	8,594	27,639	(27,914)	(5,913)	2,406
Fitness Fanatics Project	-	2,459	(2,189)	(240)	30
Radio Project	5,324	11,251	(5,756)	(1,847)	8,972
Communicate Project	7,528	14,600	(7,081)	(3,375)	11,672
Shine At Mencap Project	184	-	(184)	-	-
Carer's Outreach Project	24,469	88,617	(77,278)	(10,612)	25,196
	<u>108,094</u>	<u>203,183</u>	<u>(197,107)</u>	<u>(25,390)</u>	<u>88,780</u>
Unrestricted funds:					
General funds	426,429	855,304	(710,015)	25,390	597,108
Designated funds	231,717	-	(6,601)	-	225,116
	<u>658,146</u>	<u>855,304</u>	<u>(716,616)</u>	<u>25,390</u>	<u>822,224</u>
Total Funds	<u>766,240</u>	<u>1,058,487</u>	<u>(913,723)</u>	<u>-</u>	<u>911,004</u>

15 Revenue commitments

At 31st March 2023, the charity had operating leases with total future minimum lease payments as follows:

	31 MAR 23	31 MAR 22
	£	£
Amount falling due:		
Within one year	8,251	8,251
In the second to fifth years	6,165	14,416

16 Related parties

There were no related party transactions requiring disclosure in either year.

17 A detailed breakdown of the 2022 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted £	Unrestricted £	Total £
Income from:			
Donations, legacies & similar income	45,335	195,344	240,679
Charitable activities	157,848	659,920	817,768
Other trading activities	-	40	40
Investment income	-	-	-
Total income	203,183	855,304	1,058,487
Expenditure on:			
Fund raising	-	9,491	9,491
Charitable activities:			
Social activities & projects	78,689	153,265	231,954
Training and support projects	118,418	540,566	658,984
Governance	-	13,294	13,294
Total expenditure	197,107	716,616	913,723
Net income / (expenditure) for the year	6,076	138,688	144,764
Transfer between funds	(25,390)	25,390	-
Net movement in funds	(19,314)	164,078	144,764

Accounts

Annual Report

2021 – 2022



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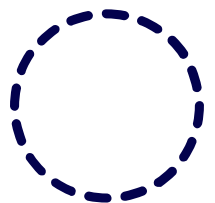
Page 2 – 3: Trustee Report

Page 4: Chief Executive Officer Report

Page 5 – 7: 2021 – 2022 Accounts

Page 8: Our Impact

Page 9: Our Funders



Trustees Report

By our Chair of Trustees, Natalie Cosgrove

As we reflect on the past 12 months, it is easy to see the many positive changes, progressions and new initiatives at Sheffield Mencap and Gateway, yet the heart of the organisation has remained unchanged.

In the summer of 2021, we sadly bid farewell to Janet Sullivan, our long-standing and devoted CEO. We will remember Janet for her tireless work year-on-year to develop Sheffield Mencap and Gateway into what it is today. In her parting speech she reminisced on a saying, 'take all of the blame and none of the credit', which really does echo her humility.

Also retiring in Summer 2021 was Senior Manager Sue Slater-Jones. Sue will be remembered for her positivity and commitment, and for overseeing the organisation's growth and development alongside Janet.

We were pleased to appoint Dave Swindlehurst as our new CEO, following promotion from his Senior Manager role. Dave's appointment brought staff development and a new management structure, whilst allowing us to remain consistent with our vision and mission, prioritising stability for our members.

As trustees, we support Sheffield Mencap and Gateway through overseeing the organisation's strategic vision and utilising our specialist knowledge. It is a voluntary position with great responsibilities, to the Charities Commission as well as to beneficiaries. There is an expectation (and rightly so) that trustees will work hard for the shared growth and stability of Sheffield Mencap and Gateway. It is not an easy role, but it is a role we are all so lucky, proud and honoured to have. With that in mind, we must say thank you to our retiring trustees: Helen Cooper, Tracy Viner and Lynne Ward. They have shown Sheffield Mencap and Gateway years of dedication and service. As with all retiring staff and trustees, we thank them for their tireless service and commitment to the organisation. We wish them well as their life adventures continue.



Trustees Report Continued

So what have we been up to over the past 12 months?

We have seen the expansion and development of our health-focused work to support people with a learning disability access annual health checks, delivered a rolling programme of weight management courses for adults and children and have become the local organisation that people come to for specialist services.

Our carers support services have been able to provide the essential input and help that is so valued, and despite funding challenges these have continued throughout 21/22 and into the new financial year.

Children's services have reorganised and reshaped a lot of their activity, with a new integrated 'Children's Hub' on Saturday mornings, which allows us to work with more children and young people than ever before and complements the TGIF, Short Breaks and Kids Fitness sessions that run across the week. It was particularly great to see the children and young people taking part in a public performance at the Abbeydale Picture House and showing off their skills to a wider audience.

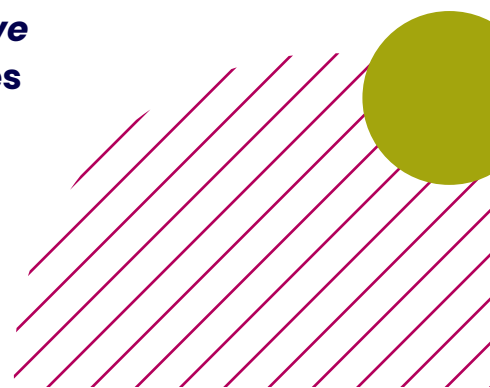
The sports and social clubs here continue to thrive, with Gateway welcoming increasing members to their evening clubs, and Fitness, Football, Cricket and Snooker becoming well-established elements of our offer.

Our Out and About services has continued supporting members to gain more confidence and visibility in the community through social activities.

Activity and Learning Hub has remained very popular with existing members, and also attracted a new cohort as they make their transition from schools and colleges into adult services. The breadth and depth of what we offer and achieve is great to see, and we continue to look at how we can expand and develop the service. New aspects of ALH include our 'Enable' employability project which saw members taking on voluntary positions in the wider community.

Finally, an immense thank you to all our staff and volunteers. You have risen to the many challenges of the last 12 months and shown resilience, professionalism, and dedication. As we move forward, we recognise that the past few years have had a profound impact on so many of us but uniting through these challenges brings opportunities for strength and hope. Sheffield Mencap and Gateway could not thrive as it does without our dedicated team supporting members and carers to embrace all that we can offer. You, our staff and volunteers, should have the final words of gratitude and greatness. Thank you for all that you do.

Natalie Cosgrove
Chair of Trustees



Chief Executive Officer's Report

By our CEO, Dave Swindlehurst

The last year, as Natalie has described, has been one of continued success for the charity but also a period of change. I'm delighted to be tasked with the role of leading this wonderful charity, recognising the many challenges that Sheffield Mencap and Gateway faces in delivering on the needs of our members and carers, the expectations of funders, and managing the ever-changing social care landscape which we are part of.

It was heartening to spend time over the summer capturing the thoughts and feelings of our beneficiaries and staff as we updated our vision for the charity and developed our new Business Plan for the next 3 years.

I am fortunate to have a solid legacy to build on, a great staff team and a small army of volunteers who help us deliver our vital services every day. As an organisation we are rightly ambitious in what we do, and by ensuring that the voices of our members and carers are central to us, we can go forward with confidence and optimism.

Finally, a huge thank you to all our staff, volunteers, funders and supporters – we wouldn't be what we are without you.

Dave Swindlehurst
Chief Executive Officer

"Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives."



Accounts 2021 – 2022

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2022

	YEAR END 31 MAR 22 RESTRICTED £	YEAR END 31 MAR 22 UNRESTRICTED £	YEAR END 31 MAR 22 TOTAL £	YEAR END 31 MAR 21 TOTAL £
Income from:				
Donations, legacies & similar income	45,335	195,344	240,679	401,895
Charitable activities	157,848	659,920	817,768	702,766
Other trading activities	-	40	40	4,500
Investment income	-	-	-	4
Total income	<u>203,183</u>	<u>855,304</u>	<u>1,058,487</u>	<u>1,109,165</u>
Expenditure on:				
Fund-raising	-	9,491	9,491	15,672
Charitable activities:				
Social activities & projects	78,689	153,265	231,954	212,261
Training & support projects	118,418	540,566	658,984	652,867
Governance	-	13,294	13,294	11,198
Total expenditure	<u>197,107</u>	<u>716,616</u>	<u>913,723</u>	<u>891,998</u>
Net income for the year	6,076	138,688	144,764	217,167
Transfer between funds	<u>(25,390)</u>	<u>25,390</u>	<u>-</u>	<u>-</u>
Net movement in funds	(19,314)	164,078	144,764	217,167
Total funds brought forward	<u>108,094</u>	<u>658,146</u>	<u>766,240</u>	<u>549,073</u>
Total funds carried forward	<u>88,780</u>	<u>822,224</u>	<u>911,004</u>	<u>766,240</u>

Accounts 2021 – 2022

SHEFFIELD MENCAP

BALANCE SHEET

AS AT 31 MARCH

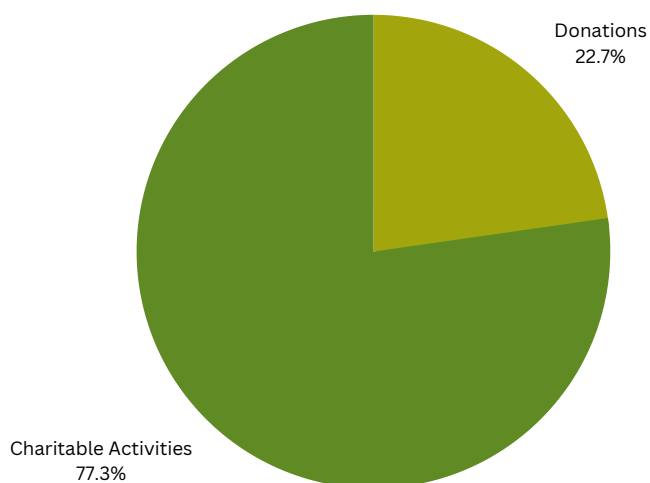
	31 MAR 22	31 MAR 21
	£	£
Fixed Assets		
Tangible Assets		171,282
	163,134	
Investments	-	250
	<u>163,134</u>	<u>171,532</u>
Current Assets		
Stock	640	620
Debtors and prepayments	131,071	123,032
Cash at bank and in hand	660,750	512,906
	<u>792,461</u>	<u>636,558</u>
Creditors:		
Amounts falling due within one year	<u>44,591</u>	<u>41,850</u>
Net current assets	<u>747,870</u>	<u>594,708</u>
Net assets	<u>911,004</u>	<u>766,240</u>
Funds		
Restricted income funds		<u>108,094</u>
	88,780	
Unrestricted funds:		
General funds	597,108	426,429
Designated funds	<u>225,116</u>	<u>231,717</u>
	<u>822,224</u>	<u>658,146</u>
Total funds	<u>911,004</u>	<u>766,240</u>

Accounts Overview

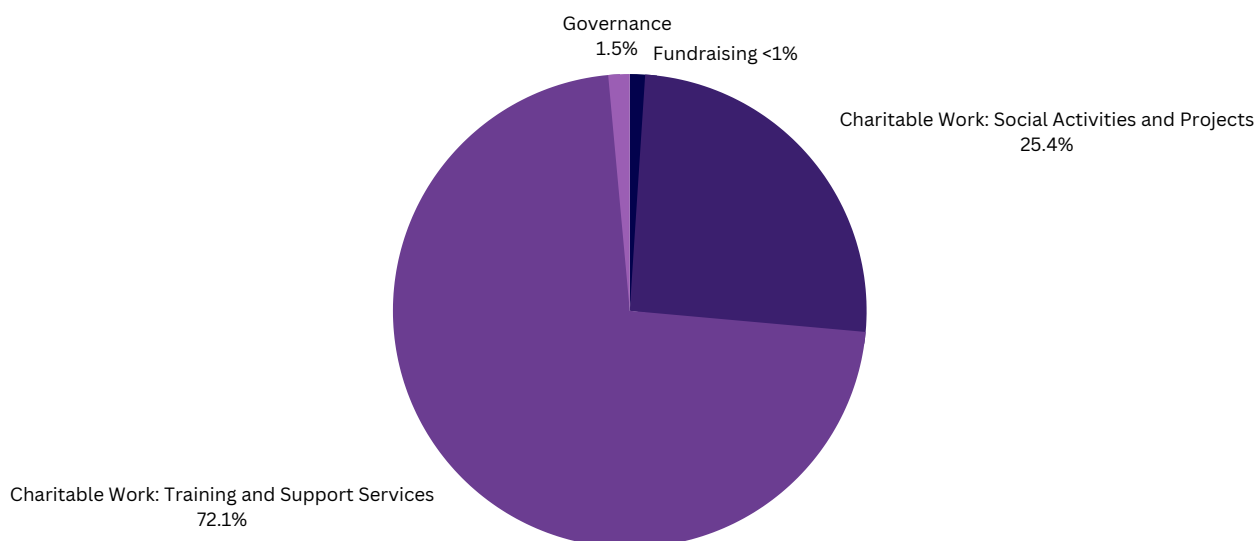
2021 – 2022 total income: £1058,487.00

2021 – 2022 total expenditure: £913,723.00

How funds are raised



How funds are spent



Our Impact



Our children's drama group 'Shine Out on Saturday' created and performed 'The Greatest Show!' at The Abbeydale Picture House in December 2021. There was comedy, drama and even some tears from the audience as they enjoyed seeing the performers showcase their talents and newly found confidence on stage.

Our Platinum Jubilee drew to a close in 2021, with highlights including the '70 Stories' project and accompanying 'Ten Stories' book. Mencap staff, volunteers, members, carers and families shared their experiences of being part of Sheffield Mencap and Gateway over the years, building an anthology of what makes it such a special place.



With Covid restrictions easing, we were pleased to be able to welcome back many services and activities, including the popular in-house cafe 'Mencafe'. Our Thursday and Friday cooking groups were once again able to prepare and serve delicious 2-course meals to staff, volunteers and visitors.

110

Children enjoyed socialising at our groups

376

Accredited AQA awards achieved at Activity Learning Hub

163

People were supported to attend their Annual Health Check

Thank you

...to our funders. Every single one of the organisations below enables us to continue with our work, providing crucial support to children and adults with learning disabilities in Sheffield, and their families.



Sheffield Town Trust



May Hearnshaw
Charitable Trust

Open Gate Trust
Elsie Lawrence
Foundation

Middlesex Sports
Foundation

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SHEFFIELD MENCAP

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2022

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Statement of cash flows	10
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SHEFFIELD MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members in general meetings. The elected trustees have the power to co-opt other members to the board of trustees to fill specialist roles. The trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board

The trustees serving during the period and since the period end were as follows:

N. Cosgrove	- Chair
C. Sterry	- Treasurer
L. Ward	
C. Walker	
D. Wand	
H. Cooper	
M. Baxter	
K. Pugh	
T.F. Viner	
J.A. Badger	
J.C. Mitchell	
J. Thompson	
A.J. Tkacz	
C. Booth	- resigned 13 th Sept 2021
C. Gamble	- resigned 13 th Sept 2021
L. Williams	- resigned 30 th Sept 2021

COMPANY SECRETARY

D. Swindlehurst	- appointed 24 th May 2022
J. Sullivan	- resigned 24 th May 2022

CHIEF EXECUTIVE

D. Swindlehurst	- from 24 th May 2022
J. Sullivan	- to 24 th May 2022

SENIOR MANAGERS

S. Slater Jones	
D. Swindlehurst	- to 24 th May 2022

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
City Branch
Church Street
Sheffield

STATUTORY AUDITORS

Tingle Ashmore Ltd
Enterprise House
Broadfield Court
Sheffield
S8 0XF

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers, in Sheffield. To achieve this object, the charity operates a number of projects, listed below.

Aims

In all our work Sheffield Mencap aims to:

- listen and respond to the needs of people with learning disabilities, their families and carers;
- offer a range of activities to promote the well-being and quality of life of people with learning disabilities and their families and carers;
- recognise that people's circumstances vary enormously and adapt what we do to meet the needs of individuals and their families;
- welcome diversity in our members, staff and volunteers, and work continuously against disadvantage, discrimination and prejudice;
- work with other organisations that share our interests, concerns and values;
- provide a safe, secure, and nurturing environment; and
- aim to provide a high quality and professional service in everything we do.

We feel that it is more important than ever to demonstrate that we uphold the highest values and operate a culture of professionalism and responsible financial management. We are committed to being a highly professional organisation, efficiently and responsibly run, with a strong commitment to quality, safeguarding and governance.

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005 and 3 June 2010. It is registered as a charity with the Charity Commission.

Organisation

The board of trustees comprises of up to 16 members who meet bi-monthly to administer the charity. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

Annually, the remuneration of the key management personnel is set using the NJC pay scales as a guide and benchmark with the consideration and review of comparable and relevant salaries relating to similar employment positions.

Financial review

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

The net income for the year amounted to £144,764 (2021 - net income £217,167). Of this net amount, general funds increased by £164,078 and restricted funds decreased by £19,314. Total funds now stand at £911,004 (2021 - £766,240).

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Training & Support Projects and Social Activities

We currently run the following services and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are three adult evenings all of which depend on numerous volunteers to help deliver activities. A varied range of Music, Art, Sport and Cooking activities are provided. We also have a children and young people's club running each Friday evening (TGIF) and parents are encouraged to stay and meet for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Carers Support Services

These highly valued services provide practical support to family carers of people with learning disabilities and comprises of advice and information work and an outreach project, offering creative group work with carers and the cared for meeting together.

Out & About

Out and About provides a flexible short breaks service to people with a learning disability and their family carers. The project does this mainly through small group activities in the community in the evenings and weekends, and also incorporates a wide range of sports and fitness sessions delivered at Norfolk Lodge and in the community.

Children's Services

We provide a range of projects for Children and Young People, including the Short Breaks Service running on Saturdays and in school holidays, a combined Children's Hub on Saturday mornings including 'Communicate' to improve communication, confidence and attention levels, 'Soundbites' which enables young people to find their voice through digital technology, and 'Shine Out' which provides performing arts workshops. We also deliver the very popular Children's Fitness group, and our SHINE at Mencap programme which works on a whole family approach to improve diet and exercise.

Health and Wellbeing Services

During the year we have undertaken a range of new services to improve the health and well-being of our members and carers. These include work to support people with learning disability to access annual health checks within primary care, extensive work to support understanding of vaccine programmes and improve access to these where needed, and group sessions with members to encourage behaviour change in their approaches to diet and exercise.

Snoezelen

Our sensory room continues to prove popular. It provides a tranquil environment for an individual to explore the sensations of light, colour, sound and touch and this was extensively refurbished during 2021/22. The room is also available for individual bookings.

Sunday Lunch Club

Sunday Lunch Club provides a valued opportunity for older carers and the person they care for to meet up every month for fun, friendship and a hot meal.

Coffee Bar

The hub of Norfolk Lodge, our coffee bar, is in use all day and throughout the evening and is used by every group.

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2022 were £597,108 which represents around 8 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

- 1. Increase choice and opportunities for people with a learning disability and their families across Sheffield**
- 2. Develop the voice and visibility of people with a learning disability and their families in Sheffield**
- 3. Improve our service to people with a learning disability and their families through investment in our organisation.**

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The introduction of individual budgets means that everyone who chooses to use our services pays for their place out of their own budget. We also look to Charitable Grants and Foundations for support, alongside grants from the public sector. We also have some small public sector contracts and partnered with the Sheffield Carers' in the citywide Carers' Contract until 31st Dec 2021.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2021/22, Sheffield Mencap obtained grants written by our Fundraising Manager. Sheffield Mencap's financial affairs are conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway.

Sheffield Mencap should closely monitor any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The Senior Managers and CEO monitored the activities carried out by the Fundraising Manager through regular meetings and review.

There were no complaints received by the charity in relation to its Fundraising activities.

Donors' privacy will always be respected. Any donor records that are maintained by Sheffield Mencap will be kept confidential and in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act. Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospects requiring that fundraising contact cease will have the request honoured by Sheffield Mencap. Sheffield Mencap does not share the personal data of any individual donors with any external party.

Donors and prospects will be treated with respect by Sheffield Mencap. We will honour their requests to: limit frequency of contacts; not be solicited by telephone or other technology, reduce or cease receiving printed or electronically transmitted material concerning Sheffield Mencap.

Risk review

We continue to implement the findings of a detailed risk assessment undertaken both by staff and trustees, which resulted in the establishment of a range of actions to be initiated by individuals, projects groups and the organisation as a whole. We regularly review our Risk Register. We are committed to identifying and reducing all risks associated with the running of Sheffield Mencap.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company 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.

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Auditors

Tingle Ashmore Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

Independent Auditor's Report to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st March 2022, 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 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 charitable company 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 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.

Other information

The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report of the trustees. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 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.

Auditor's responsibilities for the audit of the financial statements

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:

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to health and safety and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instance of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence and documentation from funders for significant receipts;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of trustee meetings.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Brendan Ashmore ACA
Senior Statutory Auditor
For and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Dated: 17th November 2022

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	YEAR END 31 MAR 22 RESTRICTED £	YEAR END 31 MAR 22 UNRESTRICTED £	YEAR END 31 MAR 22 TOTAL £	YEAR END 31 MAR 21 TOTAL £
Income from:					
Donations, legacies & similar income	2	45,335	195,344	240,679	401,895
Charitable activities	3	157,848	659,920	817,768	702,766
Other trading activities	4	-	40	40	4,500
Investment income		-	-	-	4
Total income		<u>203,183</u>	<u>855,304</u>	<u>1,058,487</u>	<u>1,109,165</u>
Expenditure on:					
Fund-raising		-	9,491	9,491	15,672
Charitable activities:					
Social activities & projects		78,689	153,265	231,954	212,261
Training & support projects		118,418	540,566	658,984	652,867
Governance		-	13,294	13,294	11,198
Total expenditure	5	<u>197,107</u>	<u>716,616</u>	<u>913,723</u>	<u>891,998</u>
Net income for the year	6	6,076	138,688	144,764	217,167
Transfer between funds		<u>(25,390)</u>	<u>25,390</u>	-	-
Net movement in funds		(19,314)	164,078	144,764	217,167
Total funds brought forward		<u>108,094</u>	<u>658,146</u>	766,240	549,073
Total funds carried forward		<u><u>88,780</u></u>	<u><u>822,224</u></u>	<u><u>911,004</u></u>	<u><u>766,240</u></u>

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

All income and expenditure derive from continuing activities.

SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	31 MAR 22		31 MAR 21
		£	£	£
Fixed Assets				
Tangible Assets	9	163,134		171,282
Investments	10	-		250
		163,134		171,532
Current Assets				
Stock	11	640		620
Debtors and prepayments	12	131,071		123,032
Cash at bank and in hand		660,750		512,906
		792,461		636,558
Creditors:				
Amounts falling due w ithin one year	13	44,591		41,850
Net current assets			747,870	594,708
Net assets	14		911,004	766,240
Funds				
Restricted income funds			88,780	108,094
Unrestricted funds:				
General funds		597,108		426,429
Designated funds		225,116		231,717
			822,224	658,146
Total funds	15		911,004	766,240

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

C. Sterry - Director and Trustee

Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	YEAR END 31 MAR 22 £	YEAR END 31 MAR 21 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>
Cash flows from investing activities:		
Dividends and interest received	-	-
Purchase of tangible fixed assets	-	-
Receipts from sales of investments	<u>250</u>	<u>-</u>
Net cash provided by investing activities	<u>250</u>	<u>-</u>
Change in cash and cash equivalents in the year	147,844	184,780
Cash and cash equivalents brought forward	<u>512,906</u>	<u>328,126</u>
Cash and cash equivalents carried forward	<u>660,750</u>	<u>512,906</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>660,750</u>	<u>512,906</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	144,764	217,167
Adjustments for:		
Depreciation charges	8,148	9,257
Dividends and interest	-	-
(Increase) / Decrease in stock	(20)	69
(Increase) in debtors	(8,039)	(38,889)
(Decrease) in creditors	<u>2,741</u>	<u>(2,824)</u>
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a reducing basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The rates used for this purpose are:

Land and Buildings	2%
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	45,335	119,424	164,759	181,378
Covid-19 support (incl Job Retention Scheme)	-	70,370	70,370	157,198
Legacies	-	5,550	5,550	63,319
	<u>45,335</u>	<u>195,344</u>	<u>240,679</u>	<u>401,895</u>

3 Charitable activities income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	41,592	61,223	102,815	65,770
Training & support projects	116,256	598,697	714,953	636,996
	<u>157,848</u>	<u>659,920</u>	<u>817,768</u>	<u>702,766</u>

4 Other trading activities

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	40	40	4,500
	<u>-</u>	<u>40</u>	<u>40</u>	<u>4,500</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31MAR 21 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	6,086	16,807	9,426	-	32,319	31,172
Specialist workers	-	875	-	-	875	150
Purchases (goods for resale)	-	335	-	-	335	79
Client transport costs	-	2,273	1,088	-	3,361	521
Staff costs	-	67,887	406,624	-	474,511	469,437
Employers NI	-	3,627	26,564	-	30,191	27,180
Staff pensions	-	1,150	14,297	-	15,447	14,575
Staff training	-	1,264	1,444	-	2,708	80
Staff travel & sundry expenses	-	303	292	-	595	2,011
Volunteer expenses	-	194	476	-	670	130
Communications	-	15	1,094	-	1,109	1,159
Stationery	-	888	3,523	-	4,411	3,019
Repairs & renew als	-	13,466	-	-	13,466	-
Sundries	-	1,324	50	-	1,374	698
Bad debts	-	-	2,249	-	2,249	-
Legal & professional	-	-	-	-	-	2,300
Audit fees	-	-	-	4,500	4,500	3,750
Financial Accounts	-	-	-	1,186	1,186	1,170
Room hire	-	-	-	-	-	4,500
Property light & heat	-	-	-	-	-	1,549
Property repairs & refurbishments	-	10,887	-	-	10,887	75,811
Management & administration charges	-	20,397	136,167	-	156,564	185,331
Depreciation & profit/loss on asset disposals	-	1,547	-	-	1,547	1,854
Support cost allocation (see note 5a)	3,405	88,715	55,690	7,608	155,418	65,522
	<u>9,491</u>	<u>231,954</u>	<u>658,984</u>	<u>13,294</u>	<u>913,723</u>	<u>891,998</u>

5 Total expenditure cont.

5a Support costs allocated to activities (allocation basis)

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31MAR 21 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	1,972	39,431	94,634	3,942	139,979	101,654
Employers NI (staff numbers)	103	2,068	4,962	207	7,340	6,265
Staff pensions (staff numbers)	140	2,798	6,717	280	9,935	9,198
Staff training (staff numbers)	58	1,170	2,807	117	4,152	719
Staff travel & sundry expenses (staff numbers)	1	20	47	2	70	37
Volunteer expenses (staff numbers)	11	226	543	23	803	1,277
Communications (staff numbers)	110	2,203	5,286	220	7,819	14,523
Stationery (staff numbers)	21	413	990	41	1,465	9,457
Advertising (staff numbers)	30	602	1,445	60	2,137	25
Repairs & renew als (floor area)	157	7,699	7,699	158	15,713	12,408
Sundries (staff numbers)	92	1,841	4,417	184	6,534	3,605
Subscriptions (usage)	-	5,931	5,931	-	11,862	8,449
Legal & professional (usage)	-	10,001	21,669	1,667	33,337	44,399
Property costs:						
- light & heat (floor area)	153	7,510	7,511	153	15,327	8,374
- w ater (floor area)	12	551	551	11	1,125	1,785
- repairs & maintenance (floor area)	355	17,367	17,367	354	35,443	10,179
- insurance (floor area)	123	6,047	6,047	123	12,340	11,096
Management & administration charges (actual)	-	(20,397)	(136,167)	-	(156,564)	(185,331)
Depreciation & asset disposals (usage)	67	3,234	3,234	66	6,601	7,403
	<u>3,405</u>	<u>88,715</u>	<u>55,690</u>	<u>7,608</u>	<u>155,418</u>	<u>65,522</u>

6 Net income for the year

This is stated after charging:	YEAR END 31 MAR 22	YEAR END 31MAR 21
	£	£
Depreciation	8,148	9,257
Auditors' remuneration	4,500	3,750
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follow s:	YEAR END 31 MAR 22	YEAR END 31MAR 21
	£	£
Salaries and wages	614,490	571,091
Employer NI	37,531	33,445
Pensions	25,382	23,773
	<u>677,403</u>	<u>628,309</u>

The number of employees w ho received total employee benefits (excluding employer pension costs) of more than £60,000 is as follow s:

	31 MAR 22	31MAR 21
£60,001 - £70,000	1	1

No remuneration w as paid nor expenses reimbursed to trustees during either year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers. The total employee benefits of the key management personnel w ere £ 156,389 (2021 - £153,010)

	31 MAR 22	31MAR 21
Average number of employees during the year	48	47

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	225,224	79,465	78,638	383,327
Additions	-	-	-	-
Disposal	-	-	-	-
Carried forward	<u>225,224</u>	<u>79,465</u>	<u>78,638</u>	<u>383,327</u>
Depreciation:				
Brought forward	86,177	57,865	68,003	212,045
Charge for the year	2,781	3,240	2,127	8,148
On disposal	-	-	-	-
Carried forward	<u>88,958</u>	<u>61,105</u>	<u>70,130</u>	<u>220,193</u>
Net book values:				
At 31 March 2022	<u>136,266</u>	<u>18,360</u>	<u>8,508</u>	<u>163,134</u>
At 31 March 2021	<u>139,047</u>	<u>21,600</u>	<u>10,635</u>	<u>171,282</u>

10 Investments

	31 MAR 22 £	31MAR 21 £
Quoted investment at cost	<u>-</u>	<u>250</u>

The market value of the quoted investments at 31 March 2022 was £nil (2021 - £245)

11 Stock

	31 MAR 22 £	31MAR 21 £
Coffee Bar	40	20
Stationery	400	400
General	<u>200</u>	<u>200</u>
	<u>640</u>	<u>620</u>

12 Debtors and prepayments

	31 MAR 22	31 MAR 21
	£	£
Prepayments and accrued income	3,127	3,266
VAT	13,968	38,401
Other debtors	113,976	81,365
	<u>131,071</u>	<u>123,032</u>

13 Creditors: Amounts falling due within one year

	31 MAR 22	31 MAR 21
	£	£
Taxation and social security	10,969	14,101
Accruals and deferred income	33,622	27,749
	<u>44,591</u>	<u>41,850</u>
Deferred income movement	£	£
Balance at 1 April 2021	1,010	1,010
Amount released to incoming resources	(1,010)	(1,010)
Amount deferred in the period	-	1,010
Balance at 31 March 2022	<u>-</u>	<u>1,010</u>

Deferred income relates to amounts received in advance for trips taking place after the year end.

14 Analysis of net assets between funds:

	Restricted Funds £	General Funds £	Designated Funds £	Total Funds £
As at 31 March 2022				
Tangible fixed assets	8,018	-	155,116	163,134
Investments	-	-	-	-
Net current assets	80,762	597,108	70,000	747,870
Net assets at 31 March 2022	<u>88,780</u>	<u>597,108</u>	<u>225,116</u>	<u>911,004</u>
As at 31 March 2021				
Tangible fixed assets	9,565	-	161,717	171,282
Investments	-	250	-	250
Net current assets	98,529	426,179	70,000	594,708
Net assets at 31 March 2021	<u>108,094</u>	<u>426,429</u>	<u>231,717</u>	<u>766,240</u>

15 Movement in funds:**For the year ended 31 March 2022**

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	At 31 Mar 22 £
Restricted funds:					
Restricted donations	61,995	54,617	(73,424)	(2,815)	40,373
Learning Hub	-	4,000	(3,281)	(588)	131
Sharing Caring Project	8,594	27,639	(27,914)	(5,913)	2,406
Fitness Fanatics Project	-	2,459	(2,189)	(240)	30
Radio Project	5,324	11,251	(5,756)	(1,847)	8,972
Communicate Project	7,528	14,600	(7,081)	(3,375)	11,672
Shine At Mencap Project	184	-	(184)	-	-
Carer's Outreach Project	24,469	88,617	(77,278)	(10,612)	25,196
	<u>108,094</u>	<u>203,183</u>	<u>(197,107)</u>	<u>(25,390)</u>	<u>88,780</u>
Unrestricted funds:					
General funds	426,429	855,304	(710,015)	25,390	597,108
Designated funds	231,717	-	(6,601)	-	225,116
	<u>658,146</u>	<u>855,304</u>	<u>(716,616)</u>	<u>25,390</u>	<u>822,224</u>
Total Funds	<u><u>766,240</u></u>	<u><u>1,058,487</u></u>	<u><u>(913,723)</u></u>	<u><u>-</u></u>	<u><u>911,004</u></u>

- The transfer from restricted funds relate to overhead expenses or services provided by the charity which are eligible expenditure for particular restricted grants.
- Purposes of restricted funds are described in the directors report.
- The designated fund comprises the net book value of fixed assets of £155,116 together with general funds earmarked by the trustees of £10,000 for building renovations, £10,000 for tender and bid writing and £50,000 for redundancy provisions.

For the year ended 31 March 2021

	At 1 Apr 20 £	Income £	Expenditure £	Transfers £	At 31 Mar 21 £
Restricted funds:					
Restricted donations	72,714	144,537	(152,676)	(2,580)	61,995
Sharing Caring Project	7,415	36,441	(26,898)	(8,364)	8,594
Out & About	-	200	(200)	-	-
Radio Project	2,583	7,445	(2,328)	(2,376)	5,324
Communicate Project	2,835	13,601	(5,488)	(3,420)	7,528
Children & Young People Fitness	-	2,500	(2,500)	-	-
Shine At Mencap Project	5,173	-	(3,549)	(1,440)	184
Carer's Outreach Project	15,417	84,998	(63,334)	(12,612)	24,469
	<u>106,137</u>	<u>289,722</u>	<u>(256,973)</u>	<u>(30,792)</u>	<u>108,094</u>
Unrestricted funds:					
General funds	203,816	819,443	(627,622)	30,792	426,429
Designated funds	239,120	-	(7,403)	-	231,717
	<u>442,936</u>	<u>819,443</u>	<u>(635,025)</u>	<u>30,792</u>	<u>658,146</u>
Total Funds	<u><u>549,073</u></u>	<u><u>1,109,165</u></u>	<u><u>(891,998)</u></u>	<u><u>-</u></u>	<u><u>766,240</u></u>

16 Revenue commitments

At 31st March 2022, the charity had operating leases with total future minimum lease payments as follows:

	31 MAR 22	31 MAR 21
	£	£
Amount falling due:		
Within one year	8,251	8,251
In the second to fifth years	14,416	21,983
After more than five years	-	685

17 Related parties

There were no related party transactions requiring disclosure in either year.

18 A detailed breakdown of the 2021 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted	Unrestricted	Total
	£	£	£
Income from:			
Donations, legacies & similar income	127,529	274,366	401,895
Charitable activities	162,193	540,573	702,766
Other trading activities	-	4,500	4,500
Investment income	-	4	4
Total income	<u>289,722</u>	<u>819,443</u>	<u>1,109,165</u>
Expenditure on:			
Fund raising	-	15,672	15,672
Charitable activities:			
Social activities & projects	104,782	107,479	212,261
Training and support projects	152,191	500,676	652,867
Governance	-	11,198	11,198
Total expenditure	<u>256,973</u>	<u>635,025</u>	<u>891,998</u>
Net income / (expenditure) for the year	32,749	184,418	217,167
Transfer between funds	(30,792)	30,792	-
Net movement in funds	<u>1,957</u>	<u>215,210</u>	<u>217,167</u>

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SHEFFIELD MENCAP

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FOR THE YEAR ENDED 31 MARCH 2022

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SHEFFIELD MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members in general meetings. The elected trustees have the power to co-opt other members to the board of trustees to fill specialist roles. The trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board

The trustees serving during the period and since the period end were as follows:

N. Cosgrove	- Chair
C. Sterry	- Treasurer
L. Ward	
C. Walker	
D. Wand	
H. Cooper	
M. Baxter	
K. Pugh	
T.F. Viner	
J.A. Badger	
J.C. Mitchell	
J. Thompson	
A.J. Tkacz	
C. Booth	- resigned 13 th Sept 2021
C. Gamble	- resigned 13 th Sept 2021
L. Williams	- resigned 30 th Sept 2021

COMPANY SECRETARY

D. Swindlehurst	- appointed 24 th May 2022
J. Sullivan	- resigned 24 th May 2022

CHIEF EXECUTIVE

D. Swindlehurst	- from 24 th May 2022
J. Sullivan	- to 24 th May 2022

SENIOR MANAGERS

S. Slater Jones	
D. Swindlehurst	- to 24 th May 2022

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
City Branch
Church Street
Sheffield

STATUTORY AUDITORS

Tingle Ashmore Ltd
Enterprise House
Broadfield Court
Sheffield
S8 0XF

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers, in Sheffield. To achieve this object, the charity operates a number of projects, listed below.

Aims

In all our work Sheffield Mencap aims to:

- listen and respond to the needs of people with learning disabilities, their families and carers;
- offer a range of activities to promote the well-being and quality of life of people with learning disabilities and their families and carers;
- recognise that people's circumstances vary enormously and adapt what we do to meet the needs of individuals and their families;
- welcome diversity in our members, staff and volunteers, and work continuously against disadvantage, discrimination and prejudice;
- work with other organisations that share our interests, concerns and values;
- provide a safe, secure, and nurturing environment; and
- aim to provide a high quality and professional service in everything we do.

We feel that it is more important than ever to demonstrate that we uphold the highest values and operate a culture of professionalism and responsible financial management. We are committed to being a highly professional organisation, efficiently and responsibly run, with a strong commitment to quality, safeguarding and governance.

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005 and 3 June 2010. It is registered as a charity with the Charity Commission.

Organisation

The board of trustees comprises of up to 16 members who meet bi-monthly to administer the charity. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

Annually, the remuneration of the key management personnel is set using the NJC pay scales as a guide and benchmark with the consideration and review of comparable and relevant salaries relating to similar employment positions.

Financial review

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

The net income for the year amounted to £144,764 (2021 - net income £217,167). Of this net amount, general funds increased by £164,078 and restricted funds decreased by £19,314. Total funds now stand at £911,004 (2021 - £766,240).

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Training & Support Projects and Social Activities

We currently run the following services and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are three adult evenings all of which depend on numerous volunteers to help deliver activities. A varied range of Music, Art, Sport and Cooking activities are provided. We also have a children and young people's club running each Friday evening (TGIF) and parents are encouraged to stay and meet for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Carers Support Services

These highly valued services provide practical support to family carers of people with learning disabilities and comprises of advice and information work and an outreach project, offering creative group work with carers and the cared for meeting together.

Out & About

Out and About provides a flexible short breaks service to people with a learning disability and their family carers. The project does this mainly through small group activities in the community in the evenings and weekends, and also incorporates a wide range of sports and fitness sessions delivered at Norfolk Lodge and in the community.

Children's Services

We provide a range of projects for Children and Young People, including the Short Breaks Service running on Saturdays and in school holidays, a combined Children's Hub on Saturday mornings including 'Communicate' to improve communication, confidence and attention levels, 'Soundbites' which enables young people to find their voice through digital technology, and 'Shine Out' which provides performing arts workshops. We also deliver the very popular Children's Fitness group, and our SHINE at Mencap programme which works on a whole family approach to improve diet and exercise.

Health and Wellbeing Services

During the year we have undertaken a range of new services to improve the health and well-being of our members and carers. These include work to support people with learning disability to access annual health checks within primary care, extensive work to support understanding of vaccine programmes and improve access to these where needed, and group sessions with members to encourage behaviour change in their approaches to diet and exercise.

Snoezelen

Our sensory room continues to prove popular. It provides a tranquil environment for an individual to explore the sensations of light, colour, sound and touch and this was extensively refurbished during 2021/22. The room is also available for individual bookings.

Sunday Lunch Club

Sunday Lunch Club provides a valued opportunity for older carers and the person they care for to meet up every month for fun, friendship and a hot meal.

Coffee Bar

The hub of Norfolk Lodge, our coffee bar, is in use all day and throughout the evening and is used by every group.

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2022 were £597,108 which represents around 8 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

- 1. Increase choice and opportunities for people with a learning disability and their families across Sheffield**
- 2. Develop the voice and visibility of people with a learning disability and their families in Sheffield**
- 3. Improve our service to people with a learning disability and their families through investment in our organisation.**

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The introduction of individual budgets means that everyone who chooses to use our services pays for their place out of their own budget. We also look to Charitable Grants and Foundations for support, alongside grants from the public sector. We also have some small public sector contracts and partnered with the Sheffield Carers' in the citywide Carers' Contract until 31st Dec 2021.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2021/22, Sheffield Mencap obtained grants written by our Fundraising Manager. Sheffield Mencap's financial affairs are conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway.

Sheffield Mencap should closely monitor any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The Senior Managers and CEO monitored the activities carried out by the Fundraising Manager through regular meetings and review.

There were no complaints received by the charity in relation to its Fundraising activities.

Donors' privacy will always be respected. Any donor records that are maintained by Sheffield Mencap will be kept confidential and in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act. Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospects requiring that fundraising contact cease will have the request honoured by Sheffield Mencap. Sheffield Mencap does not share the personal data of any individual donors with any external party.

Donors and prospects will be treated with respect by Sheffield Mencap. We will honour their requests to: limit frequency of contacts; not be solicited by telephone or other technology, reduce or cease receiving printed or electronically transmitted material concerning Sheffield Mencap.

Risk review

We continue to implement the findings of a detailed risk assessment undertaken both by staff and trustees, which resulted in the establishment of a range of actions to be initiated by individuals, projects groups and the organisation as a whole. We regularly review our Risk Register. We are committed to identifying and reducing all risks associated with the running of Sheffield Mencap.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company 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.

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Auditors

Tingle Ashmore Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

Independent Auditor's Report to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st March 2022, 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 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 charitable company 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 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.

Other information

The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report of the trustees. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 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.

Auditor's responsibilities for the audit of the financial statements

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:

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to health and safety and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instance of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence and documentation from funders for significant receipts;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of trustee meetings.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Brendan Ashmore ACA
Senior Statutory Auditor
For and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Dated: 17th November 2022

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	YEAR END 31 MAR 22 RESTRICTED £	YEAR END 31 MAR 22 UNRESTRICTED £	YEAR END 31 MAR 22 TOTAL £	YEAR END 31 MAR 21 TOTAL £
Income from:					
Donations, legacies & similar income	2	45,335	195,344	240,679	401,895
Charitable activities	3	157,848	659,920	817,768	702,766
Other trading activities	4	-	40	40	4,500
Investment income		-	-	-	4
Total income		<u>203,183</u>	<u>855,304</u>	<u>1,058,487</u>	<u>1,109,165</u>
Expenditure on:					
Fund-raising		-	9,491	9,491	15,672
Charitable activities:					
Social activities & projects		78,689	153,265	231,954	212,261
Training & support projects		118,418	540,566	658,984	652,867
Governance		-	13,294	13,294	11,198
Total expenditure	5	<u>197,107</u>	<u>716,616</u>	<u>913,723</u>	<u>891,998</u>
Net income for the year	6	6,076	138,688	144,764	217,167
Transfer between funds		<u>(25,390)</u>	<u>25,390</u>	-	-
Net movement in funds		(19,314)	164,078	144,764	217,167
Total funds brought forward		<u>108,094</u>	<u>658,146</u>	<u>766,240</u>	<u>549,073</u>
Total funds carried forward		<u><u>88,780</u></u>	<u><u>822,224</u></u>	<u><u>911,004</u></u>	<u><u>766,240</u></u>

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

All income and expenditure derive from continuing activities.

SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	31 MAR 22		31 MAR 21
		£	£	£
Fixed Assets				
Tangible Assets	9	163,134		171,282
Investments	10	-		250
		163,134		171,532
Current Assets				
Stock	11	640		620
Debtors and prepayments	12	131,071		123,032
Cash at bank and in hand		660,750		512,906
		792,461		636,558
Creditors:				
Amounts falling due w ithin one year	13	44,591		41,850
Net current assets			747,870	594,708
Net assets	14		911,004	766,240
Funds				
Restricted income funds			88,780	108,094
Unrestricted funds:				
General funds		597,108		426,429
Designated funds		225,116		231,717
			822,224	658,146
Total funds	15		911,004	766,240

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

C. Sterry - Director and Trustee

Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	YEAR END 31 MAR 22 £	YEAR END 31 MAR 21 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>
Cash flows from investing activities:		
Dividends and interest received	-	-
Purchase of tangible fixed assets	-	-
Receipts from sales of investments	<u>250</u>	<u>-</u>
Net cash provided by investing activities	<u>250</u>	<u>-</u>
Change in cash and cash equivalents in the year	147,844	184,780
Cash and cash equivalents brought forward	<u>512,906</u>	<u>328,126</u>
Cash and cash equivalents carried forward	<u>660,750</u>	<u>512,906</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>660,750</u>	<u>512,906</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	144,764	217,167
Adjustments for:		
Depreciation charges	8,148	9,257
Dividends and interest	-	-
(Increase) / Decrease in stock	(20)	69
(Increase) in debtors	(8,039)	(38,889)
(Decrease) in creditors	<u>2,741</u>	<u>(2,824)</u>
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a reducing basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The rates used for this purpose are:

Land and Buildings	2%
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	45,335	119,424	164,759	181,378
Covid-19 support (incl Job Retention Scheme)	-	70,370	70,370	157,198
Legacies	-	5,550	5,550	63,319
	<u>45,335</u>	<u>195,344</u>	<u>240,679</u>	<u>401,895</u>

3 Charitable activities income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	41,592	61,223	102,815	65,770
Training & support projects	116,256	598,697	714,953	636,996
	<u>157,848</u>	<u>659,920</u>	<u>817,768</u>	<u>702,766</u>

4 Other trading activities

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	40	40	4,500
	<u>-</u>	<u>40</u>	<u>40</u>	<u>4,500</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31 MAR 21 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	6,086	16,807	9,426	-	32,319	31,172
Specialist workers	-	875	-	-	875	150
Purchases (goods for resale)	-	335	-	-	335	79
Client transport costs	-	2,273	1,088	-	3,361	521
Staff costs	-	67,887	406,624	-	474,511	469,437
Employers NI	-	3,627	26,564	-	30,191	27,180
Staff pensions	-	1,150	14,297	-	15,447	14,575
Staff training	-	1,264	1,444	-	2,708	80
Staff travel & sundry expenses	-	303	292	-	595	2,011
Volunteer expenses	-	194	476	-	670	130
Communications	-	15	1,094	-	1,109	1,159
Stationery	-	888	3,523	-	4,411	3,019
Repairs & renew als	-	13,466	-	-	13,466	-
Sundries	-	1,324	50	-	1,374	698
Bad debts	-	-	2,249	-	2,249	-
Legal & professional	-	-	-	-	-	2,300
Audit fees	-	-	-	4,500	4,500	3,750
Financial Accounts	-	-	-	1,186	1,186	1,170
Room hire	-	-	-	-	-	4,500
Property light & heat	-	-	-	-	-	1,549
Property repairs & refurbishments	-	10,887	-	-	10,887	75,811
Management & administration charges	-	20,397	136,167	-	156,564	185,331
Depreciation & profit/loss on asset disposals	-	1,547	-	-	1,547	1,854
Support cost allocation (see note 5a)	3,405	88,715	55,690	7,608	155,418	65,522
	<u>9,491</u>	<u>231,954</u>	<u>658,984</u>	<u>13,294</u>	<u>913,723</u>	<u>891,998</u>

5 Total expenditure cont.

5a Support costs allocated to activities (allocation basis)

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31 MAR 21 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	1,972	39,431	94,634	3,942	139,979	101,654
Employers NI (staff numbers)	103	2,068	4,962	207	7,340	6,265
Staff pensions (staff numbers)	140	2,798	6,717	280	9,935	9,198
Staff training (staff numbers)	58	1,170	2,807	117	4,152	719
Staff travel & sundry expenses (staff numbers)	1	20	47	2	70	37
Volunteer expenses (staff numbers)	11	226	543	23	803	1,277
Communications (staff numbers)	110	2,203	5,286	220	7,819	14,523
Stationery (staff numbers)	21	413	990	41	1,465	9,457
Advertising (staff numbers)	30	602	1,445	60	2,137	25
Repairs & renew als (floor area)	157	7,699	7,699	158	15,713	12,408
Sundries (staff numbers)	92	1,841	4,417	184	6,534	3,605
Subscriptions (usage)	-	5,931	5,931	-	11,862	8,449
Legal & professional (usage)	-	10,001	21,669	1,667	33,337	44,399
Property costs:						
- light & heat (floor area)	153	7,510	7,511	153	15,327	8,374
- w ater (floor area)	12	551	551	11	1,125	1,785
- repairs & maintenance (floor area)	355	17,367	17,367	354	35,443	10,179
- insurance (floor area)	123	6,047	6,047	123	12,340	11,096
Management & administration charges (actual)	-	(20,397)	(136,167)	-	(156,564)	(185,331)
Depreciation & asset disposals (usage)	67	3,234	3,234	66	6,601	7,403
	<u>3,405</u>	<u>88,715</u>	<u>55,690</u>	<u>7,608</u>	<u>155,418</u>	<u>65,522</u>

6 Net income for the year

This is stated after charging:	YEAR END 31 MAR 22	YEAR END 31MAR 21
	£	£
Depreciation	8,148	9,257
Auditors' remuneration	4,500	3,750
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follow s:	YEAR END 31 MAR 22	YEAR END 31MAR 21
	£	£
Salaries and wages	614,490	571,091
Employer NI	37,531	33,445
Pensions	25,382	23,773
	<u>677,403</u>	<u>628,309</u>

The number of employees w ho received total employee benefits (excluding employer pension costs) of more than £60,000 is as follow s:

	31 MAR 22	31MAR 21
£60,001 - £70,000	1	1

No remuneration w as paid nor expenses reimbursed to trustees during either year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers. The total employee benefits of the key management personnel w ere £ 156,389 (2021 - £153,010)

	31 MAR 22	31MAR 21
Average number of employees during the year	48	47

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	225,224	79,465	78,638	383,327
Additions	-	-	-	-
Disposal	-	-	-	-
Carried forward	<u>225,224</u>	<u>79,465</u>	<u>78,638</u>	<u>383,327</u>
Depreciation:				
Brought forward	86,177	57,865	68,003	212,045
Charge for the year	2,781	3,240	2,127	8,148
On disposal	-	-	-	-
Carried forward	<u>88,958</u>	<u>61,105</u>	<u>70,130</u>	<u>220,193</u>
Net book values:				
At 31 March 2022	<u>136,266</u>	<u>18,360</u>	<u>8,508</u>	<u>163,134</u>
At 31 March 2021	<u>139,047</u>	<u>21,600</u>	<u>10,635</u>	<u>171,282</u>

10 Investments

	31 MAR 22 £	31MAR 21 £
Quoted investment at cost	<u>-</u>	<u>250</u>

The market value of the quoted investments at 31 March 2022 was £nil (2021 - £245)

11 Stock

	31 MAR 22 £	31MAR 21 £
Coffee Bar	40	20
Stationery	400	400
General	<u>200</u>	<u>200</u>
	<u>640</u>	<u>620</u>

12 Debtors and prepayments

	31 MAR 22	31 MAR 21
	£	£
Prepayments and accrued income	3,127	3,266
VAT	13,968	38,401
Other debtors	113,976	81,365
	<u>131,071</u>	<u>123,032</u>

13 Creditors: Amounts falling due within one year

	31 MAR 22	31 MAR 21
	£	£
Taxation and social security	10,969	14,101
Accruals and deferred income	33,622	27,749
	<u>44,591</u>	<u>41,850</u>
Deferred income movement	£	£
Balance at 1 April 2021	1,010	1,010
Amount released to incoming resources	(1,010)	(1,010)
Amount deferred in the period	-	1,010
Balance at 31 March 2022	<u>-</u>	<u>1,010</u>

Deferred income relates to amounts received in advance for trips taking place after the year end.

14 Analysis of net assets between funds:

	Restricted Funds £	General Funds £	Designated Funds £	Total Funds £
As at 31 March 2022				
Tangible fixed assets	8,018	-	155,116	163,134
Investments	-	-	-	-
Net current assets	80,762	597,108	70,000	747,870
Net assets at 31 March 2022	<u>88,780</u>	<u>597,108</u>	<u>225,116</u>	<u>911,004</u>
As at 31 March 2021				
Tangible fixed assets	9,565	-	161,717	171,282
Investments	-	250	-	250
Net current assets	98,529	426,179	70,000	594,708
Net assets at 31 March 2021	<u>108,094</u>	<u>426,429</u>	<u>231,717</u>	<u>766,240</u>

15 Movement in funds:**For the year ended 31 March 2022**

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	At 31 Mar 22 £
Restricted funds:					
Restricted donations	61,995	54,617	(73,424)	(2,815)	40,373
Learning Hub	-	4,000	(3,281)	(588)	131
Sharing Caring Project	8,594	27,639	(27,914)	(5,913)	2,406
Fitness Fanatics Project	-	2,459	(2,189)	(240)	30
Radio Project	5,324	11,251	(5,756)	(1,847)	8,972
Communicate Project	7,528	14,600	(7,081)	(3,375)	11,672
Shine At Mencap Project	184	-	(184)	-	-
Carer's Outreach Project	24,469	88,617	(77,278)	(10,612)	25,196
	<u>108,094</u>	<u>203,183</u>	<u>(197,107)</u>	<u>(25,390)</u>	<u>88,780</u>
Unrestricted funds:					
General funds	426,429	855,304	(710,015)	25,390	597,108
Designated funds	231,717	-	(6,601)	-	225,116
	<u>658,146</u>	<u>855,304</u>	<u>(716,616)</u>	<u>25,390</u>	<u>822,224</u>
Total Funds	<u><u>766,240</u></u>	<u><u>1,058,487</u></u>	<u><u>(913,723)</u></u>	<u><u>-</u></u>	<u><u>911,004</u></u>

- The transfer from restricted funds relate to overhead expenses or services provided by the charity which are eligible expenditure for particular restricted grants.
- Purposes of restricted funds are described in the directors report.
- The designated fund comprises the net book value of fixed assets of £155,116 together with general funds earmarked by the trustees of £10,000 for building renovations, £10,000 for tender and bid writing and £50,000 for redundancy provisions.

For the year ended 31 March 2021

	At 1 Apr 20 £	Income £	Expenditure £	Transfers £	At 31 Mar 21 £
Restricted funds:					
Restricted donations	72,714	144,537	(152,676)	(2,580)	61,995
Sharing Caring Project	7,415	36,441	(26,898)	(8,364)	8,594
Out & About	-	200	(200)	-	-
Radio Project	2,583	7,445	(2,328)	(2,376)	5,324
Communicate Project	2,835	13,601	(5,488)	(3,420)	7,528
Children & Young People Fitness	-	2,500	(2,500)	-	-
Shine At Mencap Project	5,173	-	(3,549)	(1,440)	184
Carer's Outreach Project	15,417	84,998	(63,334)	(12,612)	24,469
	<u>106,137</u>	<u>289,722</u>	<u>(256,973)</u>	<u>(30,792)</u>	<u>108,094</u>
Unrestricted funds:					
General funds	203,816	819,443	(627,622)	30,792	426,429
Designated funds	239,120	-	(7,403)	-	231,717
	<u>442,936</u>	<u>819,443</u>	<u>(635,025)</u>	<u>30,792</u>	<u>658,146</u>
Total Funds	<u><u>549,073</u></u>	<u><u>1,109,165</u></u>	<u><u>(891,998)</u></u>	<u><u>-</u></u>	<u><u>766,240</u></u>

16 Revenue commitments

At 31st March 2022, the charity had operating leases with total future minimum lease payments as follows:

	31 MAR 22	31 MAR 21
	£	£
Amount falling due:		
Within one year	8,251	8,251
In the second to fifth years	14,416	21,983
After more than five years	-	685

17 Related parties

There were no related party transactions requiring disclosure in either year.

18 A detailed breakdown of the 2021 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted	Unrestricted	Total
	£	£	£
Income from:			
Donations, legacies & similar income	127,529	274,366	401,895
Charitable activities	162,193	540,573	702,766
Other trading activities	-	4,500	4,500
Investment income	-	4	4
Total income	<u>289,722</u>	<u>819,443</u>	<u>1,109,165</u>
Expenditure on:			
Fund raising	-	15,672	15,672
Charitable activities:			
Social activities & projects	104,782	107,479	212,261
Training and support projects	152,191	500,676	652,867
Governance	-	11,198	11,198
Total expenditure	<u>256,973</u>	<u>635,025</u>	<u>891,998</u>
Net income / (expenditure) for the year	32,749	184,418	217,167
Transfer between funds	(30,792)	30,792	-
Net movement in funds	<u>1,957</u>	<u>215,210</u>	<u>217,167</u>

SHEFFIELD MENCAP

England & Wales - Charity number 1056155

Accounts

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

SHEFFIELD MENCAP

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FOR THE YEAR ENDED 31 MARCH 2021

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SHEFFIELD MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members on an annual basis in general meetings. The elected trustees have the power to co-opt other members to the executive board of directors (known as the committee) to fill specialist roles. Although no formal training or induction programme is utilised the trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board.

The trustees serving during the period and since the period end were as follows:

C. Booth	- Chair
C. Sterry	- Treasurer
C. Gamble	
L. Ward	
C. Walker	
D. Wand	
J.M. Michel	- resigned June 2020
N. Cosgrove	
H. Cooper	
R. King	- deceased June 2020
M. Baxter	
K. Pugh	
T.F. Viner	
L. Williams	- appointed 29/09/2020
J.A. Badger	- appointed 26/01/2021
J.C. Mitchell	- appointed 26/01/2021
J. Thompson	- appointed 26/01/2021
A.J. Tkacz	- appointed 26/01/2021

COMPANY SECRETARY

J. Sullivan

CHIEF EXECUTIVE

J. Sullivan

SENIOR MANAGERS

S. Slater Jones
D. Swindlehurst

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
City Branch
Church Street
Sheffield

STATUTORY AUDITORS

Tingle Ashmore Ltd
Enterprise House
Broadfield Court
Sheffield
S8 0XF

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their family carers in Sheffield feel valued and respected. We believe that everyone should be supported to reach their full potential and to live the life they choose. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers, in Sheffield. To achieve this object, the charity operates a number of projects, listed below.

Aims

In all our work Sheffield Mencap aims to:

- listen and respond to the needs of people with learning disabilities, their families and carers;
- offer a range of activities to promote the well-being and quality of life of people with learning disabilities and their families and carers;
- recognise that people's circumstances vary enormously and adapt what we do to meet the needs of individuals and their families;
- welcome diversity in our members, staff and volunteers, and work continuously against disadvantage, discrimination and prejudice;
- work with other organisations that share our interests, concerns and values;
- provide a safe, secure, and nurturing environment; and
- aim to provide a high quality and professional service in everything we do.

At a time when charities face fierce public scrutiny and criticism, we feel that it is more important than ever to demonstrate that we uphold the highest values and operate a culture of professionalism and responsible financial management. We are committed to being a highly professional organisation, efficiently and responsibly run, with a strong commitment to quality, safeguarding and robust governance.

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005 and 3 June 2010. It is registered as a charity with the Charity Commission.

Organisation

The board of directors / trustees (known as "the executive committee") of up to 20 members who meet bi-monthly to administer the charity. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

Annually, the remuneration of the key management personnel is set using the NJC pay scales as a guide and benchmark with the consideration and review of comparable and relevant salaries relating to similar employment positions.

Financial review

The net income for the year amounted to £217,167 (2020 - net income £2,676). Of this net amount, general funds increased by £215,210 and restricted funds increased by £1,957. Total funds now stand at £766,240 (2020 - £549,073).

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Training & Support Projects and Social Activities

We currently run the following projects and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are over 80 people attending on some nights. There are two adult evenings and a teens night, all of which depend on the utilisation of numerous volunteers in respect of transport and the activities concerned. A varied range of Music, Art, Sport and Cooking activities are provided, and there are arranged weekends away and day trips during the summer. We also have a children's club running each Friday evening (TGIF) and parents are encouraged to stay and meet together for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Sharing Caring Project

This highly valued service provides practical support to family carers of people with learning disabilities and comprises of our Keep in Touch service and a new Carers Outreach Project, offering creative group work with carers and the cared for meeting together.

Out & About

Out and About works with volunteers to provide a flexible short breaks service to people with a learning disability and their family carers. The project does this mainly through small group activities in the community. However, we do offer sports and fitness sessions in house and in the community too.

Children's Services

We provide several projects for our young people, including SNIPS, a flexible short breaks service running on Saturdays and in school holidays, Shine Out on Saturdays, which provides arts and drama workshops and a Friday evening social club. We have recently introduced new projects for children in recent years: Communicate is a Saturday morning session for children with autism from 6 to 10 years. This project is run under speech and language principles and is intended to improve communication, confidence and attention levels. The Children's Radio Project is for young people aged 12 to 18 and is a place where they learn new skills around broadcasting. Two new initiatives this year are our Children's Fitness group, which meets each Thursday evening and our SHINE at Mencap programme which works closely over a period of 18 weeks with children and young people who want to manage their weight and their families.

Snoezelen

Our sensory room continues to prove popular. It provides a tranquil environment for an individual or a small group to enjoy the sensations of light, colour, sound and touch. The room is available for individual bookings.

Sunday Lunch Club

Sunday Lunch Club provides a valued opportunity for older carers and the person they care for to meet up every month for fun, friendship and a hot three course meal.

Coffee Bar

The hub of Norfolk Lodge, our coffee bar, is in use all day and throughout the evening and is used by every group.

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2021 were £426,429 which represents around 6 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

1. **Be the voice of learning disability in the city**
2. **Aim for excellence in our current services**
3. **Build and Grow our Charity**

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The introduction of individual budgets means that everyone who chooses to use our services pays for their place out of their own budget. We also look to Grants and Foundations for support and have received in excess of £150,000 from this source in the year. We also have some contracts remaining with Sheffield City Council and we are a partner with the Sheffield Carers' in the citywide Carers' Contract.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2020/21, Sheffield Mencap obtained grants written by the in-house fundraiser and an external professional fundraising company, Competitive Solutions (CSL). This contract with Competitive solutions was terminated in September 2020.

Sheffield Mencap's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway. In addition, Competitive Solutions were also a member of the Institute of Fundraising.

Sheffield Mencap should closely monitor any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The Senior Managers and CEO monitored the activities carried out by the Fundraising Manager and CSL through regular meetings and online documentation.

There were no complaints received by the charity in relation to its Fundraising activities.

Donors' privacy will always be respected. Any donor records that are maintained by Sheffield Mencap will be kept confidential and in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act (encompassing the GDPR). Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospects requiring that fundraising contact cease will have the request honoured by Sheffield Mencap. Sheffield Mencap does not share the personal data of any individual donors with any external party.

Donors and prospects will be treated with respect by Sheffield Mencap. We will honour their requests to: limit frequency of contacts; not be solicited by telephone or other technology, reduce or cease receiving printed or electronically transmitted material concerning Sheffield Mencap.

Risk review

We continue to implement the findings of a detailed risk assessment undertaken both by staff and trustees, which resulted in the establishment of a range of actions to be initiated by individuals, projects groups and the organisation as a whole. We regularly review our Risk Register. We are committed to identifying and reducing all risks associated with the running of Sheffield Mencap.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company 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.

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Auditors

Tingle Ashmore Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Approved by the executive committee on 28 January 2022 and signed on its behalf by:

.....
Director and Trustee – C. Sterry

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2021

Independent Auditor's Report to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 charitable company 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 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.

Other information

The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report of the trustees. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 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.

Auditor's responsibilities for the audit of the financial statements

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:

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to health and safety and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instance of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence and documentation from funders for significant receipts;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of trustee meetings.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Brendan Ashmore ACA
Senior Statutory Auditor
For and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Dated: 31 January 2022

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	YEAR END 31 MAR 21 RESTRICTED £	YEAR END 31 MAR 21 UNRESTRICTED £	YEAR END 31 MAR 21 TOTAL £	YEAR END 31 MAR 20 TOTAL £
Income from:					
Donations, legacies & similar income	2	127,529	274,366	401,895	123,960
Charitable activities	3	162,193	540,573	702,766	762,804
Other trading activities	4	-	4,500	4,500	10,980
Investment income		-	4	4	-
Total income		<u>289,722</u>	<u>819,443</u>	<u>1,109,165</u>	<u>897,744</u>
Expenditure on:					
Fund-raising		-	15,672	15,672	46,822
Charitable activities:					
Social activities & projects		104,782	107,479	212,261	193,475
Training & support projects		152,191	500,676	652,867	641,303
Governance		-	11,198	11,198	13,468
Total expenditure	5	<u>256,973</u>	<u>635,025</u>	<u>891,998</u>	<u>895,068</u>
Net income for the year	6	32,749	184,418	217,167	2,676
Transfer between funds		<u>(30,792)</u>	<u>30,792</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,957	215,210	217,167	2,676
Total funds brought forward		<u>106,137</u>	<u>442,936</u>	<u>549,073</u>	<u>546,397</u>
Total funds carried forward		<u><u>108,094</u></u>	<u><u>658,146</u></u>	<u><u>766,240</u></u>	<u><u>549,073</u></u>

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

All income and expenditure derive from continuing activities.

SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	31 MAR 21		31 MAR 20
		£	£	£
Fixed Assets				
Tangible Assets	9	171,282		180,539
Investments	10	250		250
		171,532		180,789
Current Assets				
Stock	11	620		689
Debtors and prepayments	12	123,032		84,143
Cash at bank and in hand		512,906		328,126
		636,558		412,958
Creditors:				
Amounts falling due w ithin one year	13	41,850		44,674
Net current assets		594,708		368,284
Net assets	14	766,240		549,073
Funds				
Restricted income funds		108,094		106,137
Unrestricted funds:				
General funds		426,429		203,816
Designated funds		231,717		239,120
		658,146		442,936
Total funds	15	766,240		549,073

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 28 January 2022 and signed on its behalf by:

.....
Director and Trustee – M. Baxter

.....
Director and Trustee – C. Sterry

Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	YEAR END 31 MAR 21 £	YEAR END 31 MAR 20 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>184,780</u>	<u>35,414</u>
 Change in cash and cash equivalents in the year	184,780	35,414
Cash and cash equivalents brought forward	<u>328,126</u>	<u>292,712</u>
Cash and cash equivalents carried forward	<u>512,906</u>	<u>328,126</u>
 Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>512,906</u>	<u>328,126</u>
 Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	217,167	2,676
Adjustments for:		
Depreciation charges	9,257	10,630
Dividends and interest	-	-
Decrease in stock	69	38
(Increase) / decrease in debtors	(38,889)	4,879
(Decrease) / increase in creditors	<u>(2,824)</u>	<u>17,191</u>
Net cash provided by operating activities	<u><u>184,780</u></u>	<u><u>35,414</u></u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a reducing basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The rates used for this purpose are:

Land and Buildings	2%
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 21	YEAR END 31MAR 21	YEAR END 31MAR 21	YEAR END 31MAR 20
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	43,700	137,678	181,378	107,307
Covid-19 support (incl Job Retention Scheme)	83,829	73,369	157,198	-
Legacies	-	63,319	63,319	16,653
	<u>127,529</u>	<u>274,366</u>	<u>401,895</u>	<u>123,960</u>

3 Charitable activities income

	YEAR END 31MAR 21	YEAR END 31MAR 21	YEAR END 31MAR 21	YEAR END 31MAR 20
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	40,754	25,016	65,770	100,620
Training & support projects	121,439	515,557	636,996	662,184
	<u>162,193</u>	<u>540,573</u>	<u>702,766</u>	<u>762,804</u>

4 Other trading activities

	YEAR END 31MAR 21	YEAR END 31MAR 21	YEAR END 31MAR 21	YEAR END 31MAR 20
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	4,500	4,500	10,980
	<u>-</u>	<u>4,500</u>	<u>4,500</u>	<u>10,980</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 21 TOTAL	YEAR END 31MAR 20 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	1,318	25,825	4,029	-	31,172	48,181
Specialist workers	-	150	-	-	150	2,950
Purchases (goods for resale)	-	79	-	-	79	7,281
Client transport costs	-	26	495	-	521	4,874
Staff costs	-	53,508	415,929	-	469,437	439,822
Employers NI	-	2,925	24,255	-	27,180	27,413
Staff pensions	-	1,099	13,476	-	14,575	12,876
Staff training	-	-	80	-	80	879
Staff travel & sundry expenses	-	1,929	82	-	2,011	1,534
Volunteer expenses	-	-	130	-	130	472
Communications	-	31	1,128	-	1,159	561
Stationery	-	335	2,684	-	3,019	3,556
Sundries	-	569	129	-	698	620
Legal & professional	-	1,150	1,150	-	2,300	-
Audit fees	-	-	-	3,750	3,750	3,675
Financial Accounts	-	-	-	1,170	1,170	2,642
Room hire	-	1,200	3,300	-	4,500	5,000
Property light & heat	-	1,549	-	-	1,549	230
Property repairs & refurbishments	-	39,569	36,242	-	75,811	-
Management & administration charges	-	27,220	158,111	-	185,331	166,448
Depreciation & profit/loss on asset disposals	-	1,854	-	-	1,854	2,223
Support cost allocation (see note 5a)	14,354	53,243	(8,353)	6,278	65,522	163,831
	<u>15,672</u>	<u>212,261</u>	<u>652,867</u>	<u>11,198</u>	<u>891,998</u>	<u>895,068</u>

5 Total expenditure cont.**5a** Support costs allocated to activities (allocation basis)

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 21 TOTAL	YEAR END 31MAR 20 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	1,432	28,635	68,724	2,863	101,654	143,765
Employers NI (staff numbers)	88	1,765	4,236	176	6,265	6,227
Staff pensions (staff numbers)	130	2,591	6,218	259	9,198	7,559
Staff training (staff numbers)	10	203	486	20	719	4,694
Staff travel & sundry expenses (staff numbers)	1	10	25	1	37	691
Volunteer expenses (staff numbers)	18	360	863	36	1,277	736
Communications (staff numbers)	205	4,091	9,818	409	14,523	9,626
Stationery (staff numbers)	133	2,664	6,394	266	9,457	9,716
Advertising (staff numbers)	-	7	17	1	25	661
Repairs & renew als (floor area)	124	6,080	6,080	124	12,408	15,099
Sundries (staff numbers)	51	1,015	2,437	102	3,605	2,507
Subscriptions (usage)	-	4,224	4,225	-	8,449	7,137
Legal & professional (usage)	11,775	9,788	21,205	1,631	44,399	60,399
Property costs:						
- light & heat (floor area)	83	4,103	4,104	84	8,374	12,163
- water (floor area)	17	875	875	18	1,785	2,311
- repairs & maintenance (floor area)	102	4,988	4,987	102	10,179	28,343
- insurance (floor area)	111	5,437	5,437	111	11,096	10,238
Management & administration charges (actual)	-	(27,220)	(158,111)	-	(185,331)	(166,448)
Depreciation & asset disposals (usage)	74	3,627	3,627	75	7,403	8,407
	<u>14,354</u>	<u>53,243</u>	<u>(8,353)</u>	<u>6,278</u>	<u>65,522</u>	<u>163,831</u>

6 Net income for the year

This is stated after charging:

	YEAR END 31 MAR 21	YEAR END 31MAR 20
	£	£
Depreciation	9,257	10,630
Auditors' remuneration	3,750	3,675
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follows:

	YEAR END 31 MAR 21	YEAR END 31MAR 20
	£	£
Salaries and wages	571,091	583,587
Employer NI	33,445	33,640
Pensions	23,773	20,435
	<u>628,309</u>	<u>637,662</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	31 MAR 21	31MAR 20
£60,001 - £70,000	1	0

No remuneration was paid nor expenses reimbursed to trustees during either year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers. The total employee benefits of the key management personnel were £153,010 (2020 - £147,297)

	31 MAR 21	31MAR 20
Average number of employees during the year	47	52

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	225,224	79,465	78,638	383,327
Additions	-	-	-	-
Disposal	-	-	-	-
Carried forward	<u>225,224</u>	<u>79,465</u>	<u>78,638</u>	<u>383,327</u>
Depreciation:				
Brought forward	83,339	53,929	65,520	202,788
Charge for the year	2,838	3,936	2,483	9,257
On disposal	-	-	-	-
Carried forward	<u>86,177</u>	<u>57,865</u>	<u>68,003</u>	<u>212,045</u>
Net book values:				
At 31 March 2021	<u>139,047</u>	<u>21,600</u>	<u>10,635</u>	<u>171,282</u>
At 31 March 2020	<u>141,885</u>	<u>25,536</u>	<u>13,118</u>	<u>180,539</u>

10 Investments

	31 MAR 21 £	31MAR 20 £
Quoted investment at cost	<u>250</u>	<u>250</u>

The market value of the quoted investments at 31 March 2021 was £245 (2020 - £151)

11 Stock

	31 MAR 21 £	31MAR 20 £
Coffee Bar	20	89
Stationery	400	400
General	<u>200</u>	<u>200</u>
	<u>620</u>	<u>689</u>

12 Debtors and prepayments

	31 MAR 21	31 MAR 20
	£	£
Prepayments and accrued income	3,266	3,807
VAT	38,401	9,292
Other debtors	81,365	71,044
	<u>123,032</u>	<u>84,143</u>

13 Creditors: Amounts falling due within one year

	31 MAR 21	31 MAR 20
	£	£
Taxation and social security	14,101	18,715
Accruals and deferred income	27,749	25,959
	<u>41,850</u>	<u>44,674</u>
Deferred income movement	£	£
Balance at 1 April 2020	1,010	1,010
Amount released to incoming resources	(1,010)	(1,010)
Amount deferred in the period	1,010	1,010
Balance at 31 March 2021	<u>1,010</u>	<u>1,010</u>

Deferred income relates to amounts received in advance for trips taking place after the year end.

14 Analysis of net assets between funds:

	Restricted Funds	General Funds	Designated Funds	Total Funds
	£	£	£	£
As at 31 March 2021				
Tangible fixed assets	9,565	-	161,717	171,282
Investments	-	250	-	250
Net current assets	98,529	426,179	70,000	594,708
Net assets at 31 March 2021	<u>108,094</u>	<u>426,429</u>	<u>231,717</u>	<u>766,240</u>
As at 31 March 2020				
Tangible fixed assets	11,419	-	169,120	180,539
Investments	-	250	-	250
Net current assets	94,718	203,566	70,000	368,284
Net assets at 31 March 2020	<u>106,137</u>	<u>203,816</u>	<u>239,120</u>	<u>549,073</u>

15 Movement in funds:**For the year ended 31 March 2021**

	At 1 Apr 20 £	Income £	Expenditure £	Transfers £	At 31 Mar 21 £
Restricted funds:					
Restricted donations	72,714	144,537	(152,676)	(2,580)	61,995
Sharing Caring Project	7,415	36,441	(26,898)	(8,364)	8,594
Out & About	-	200	(200)	-	-
Radio Project	2,583	7,445	(2,328)	(2,376)	5,324
Communicate Project	2,835	13,601	(5,488)	(3,420)	7,528
Children & Young People Fitness	-	2,500	(2,500)	-	-
Shine At Mencap Project	5,173	-	(3,549)	(1,440)	184
Carer's Outreach Project	15,417	84,998	(63,334)	(12,612)	24,469
	<u>106,137</u>	<u>289,722</u>	<u>(256,973)</u>	<u>(30,792)</u>	<u>108,094</u>
Unrestricted funds:					
General funds	203,816	819,443	(627,622)	30,792	426,429
Designated funds	239,120	-	(7,403)	-	231,717
	<u>442,936</u>	<u>819,443</u>	<u>(635,025)</u>	<u>30,792</u>	<u>658,146</u>
Total Funds	<u><u>549,073</u></u>	<u><u>1,109,165</u></u>	<u><u>(891,998)</u></u>	<u><u>-</u></u>	<u><u>766,240</u></u>

- The transfer from restricted funds relate to overhead expenses or services provided by the charity which are eligible expenditure for particular restricted grants.
- Purposes of restricted funds are described in the directors report.
- The designated fund comprises the net book value of fixed assets of £161,717 together with general funds earmarked by the trustees of £10,000 for building renovations, £10,000 for tender and bid writing and £50,000 for redundancy provisions.

For the year ended 31 March 2020

	At 1 Apr 19 £	Income £	Expenditure £	Transfers £	At 31 Mar 20 £
Restricted funds:					
Restricted donations	15,783	80,657	(20,858)	(2,868)	72,714
Sharing Caring Project	4,034	38,496	(26,751)	(8,364)	7,415
Radio Project	12,073	-	(7,270)	(2,220)	2,583
Communicate Project	2,751	10,775	(7,271)	(3,420)	2,835
Children & Young People Fitness	-	2,000	(2,000)	-	-
Shine At Mencap Project	16,026	-	(6,669)	(4,184)	5,173
Carer's Outreach Project	13,391	89,060	(74,939)	(12,095)	15,417
	<u>64,058</u>	<u>220,988</u>	<u>(145,758)</u>	<u>(33,151)</u>	<u>106,137</u>
Unrestricted funds:					
General funds	234,812	676,756	(740,903)	33,151	203,816
Designated funds	247,527	-	(8,407)	-	239,120
	<u>482,339</u>	<u>676,756</u>	<u>(749,310)</u>	<u>33,151</u>	<u>442,936</u>
Total Funds	<u><u>546,397</u></u>	<u><u>897,744</u></u>	<u><u>(895,068)</u></u>	<u><u>-</u></u>	<u><u>549,073</u></u>

16 Revenue commitments

At 31st March 2021, the charity had operating leases with total future minimum lease payments as follows:

	31 MAR 21	31 MAR 20
	£	£
Amount falling due:		
Within one year	8,251	8,251
In the second to fifth years	21,983	27,494
After more than five years	685	3,425

17 Related parties

There were no related party transactions requiring disclosure in either year.

18 A detailed breakdown of the 2020 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted	Unrestricted	Total
	£	£	£
Income from:			
Donations, legacies & similar income	59,646	64,314	123,960
Charitable activities	161,342	601,462	762,804
Other trading activities	-	10,980	10,980
Total income	<u>220,988</u>	<u>676,756</u>	<u>897,744</u>
Expenditure on:			
Fund raising	-	46,822	46,822
Charitable activities:			
Social activities & projects	41,568	151,907	193,475
Training and support projects	104,190	537,113	641,303
Governance	-	13,468	13,468
Total expenditure	<u>145,758</u>	<u>749,310</u>	<u>895,068</u>
Net income / (expenditure) for the year	75,230	(72,554)	2,676
Transfer between funds	(33,151)	33,151	-
Net movement in funds	<u>42,079</u>	<u>(39,403)</u>	<u>2,676</u>