

**Charity registration number 1078686 (England and Wales)**

**Company registration number 3707017**

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	C Hebden MBE G Treadwell K Miglorini S Walsh A Cope-Prior A Greensmith
<b>Secretary</b>	C Hebden MBE
<b>Charity number (England and Wales)</b>	1078686
<b>Company number</b>	3707017
<b>Principal address</b>	The Harvey Centre 100 London Road Southend on Sea Essex SS1 1PG
<b>Registered office</b>	The Harvey Centre 100 London Road Southend on Sea Essex SS1 1PG
<b>Independent examiner</b>	L Keith FCA Cumberland House 24-28 Baxter Avenue Southend on Sea Essex SS2 6HZ
<b>Bankers</b>	Metro Bank One Southampton Row London WC1B 5HA

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**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
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**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF DIRECTORS' AND TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees, who are also the directors of Southend Mencap for the purpose of company law, are responsible for preparing the Directors' And Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' AND TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025, for Southend Mencap (charity number: 1078686).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**

The objectives are:

To serve the interests of children and adults with learning disability, and those of their families and carers, resident within Southend and the surrounding areas of Castlepoint, Rochford and Rayleigh.

To increase understanding, and public awareness, of the problems, and needs, of children and adults with learning disability, and their families and carers.

To introduce new, or already proven schemes, in the fields of education, training, social integration and employment.

To act as a pressure group, to stimulate local action, where the existing provision is inadequate, and to advocate for the needs of the learning disabled.

The aims of the charity are:

To work towards the full integration and acceptance of learning disabled children and adults into the open community.

To be a forward thinking and innovative society and to co-operate with other organisations and Royal Mencap in furtherance of these objectives.

To raise adequate funds for the achievement of the foregoing objectives and to invite and receive grants, contributions, donations and subscriptions.

To act always in conformity with the laws governing charities and with the Charity Commission.

**Public benefit**

The trustees are aware of their duty under S.17 of the Charities Act 2011 to have due regard to the Public Benefit Guidance published by the Charity Commission. As such, the trustees ensure that the activities of the charity are for the public benefit.

**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' AND TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Achievements and performance**

*Significant activities and achievements against objectives*

On both an achievements and financial performance, this financial year ending 31<sup>st</sup> March 2025 was an incredibly rewarding for the society following on from last year's amazing one that saw the receipt of the two legacies left to Southend Mencap. As such, the society continues to have a level of long-term security it's never had before.

Student numbers still increased, following the trend for the past few years, and ultimately reaching record levels across our projects and activities. In turn, this further allows our self-sufficiency strategy to continue to deliver a small level of unrestricted income back into the society. Our Showstoppers Project again reported a profit for this financial year and, along with the continued success of our Novel Coffee Shop, those two services continued to be able support the financial costs for our Family Support Worker project. This means funding is still not required to be sought for our Family Support Worker project, which frees up other funding applications to be submitted for those projects that will never become self sufficient.

One such project that will never be self sufficient is our Advocacy service as it does not generate its own income due to it being a free service. However, thanks to the two large legacies received the previous year, this ensured our Advocacy service had full financial security throughout the year, something that is rare for the service. In addition, following an initial discussion with South Essex Advocacy Services back in the summer, the society partnered with them in their bid to secure the new Advocacy contract for Southend City Council and we were delighted to be informed in March that the bid had been successful. This is the first time Southend Mencap has been able to secure any part of the Council's Advocacy contract, which will now provide the society with guaranteed funds for the project through until March 2028. We are immensely grateful to South Essex Advocacy Services for inviting us to partner them on this bid and we very much look forward to a very fruitful and collaborative partner with them over these three years.

The Novel Coffee Shop continued to exceed all expectations and also hosted a number of fundraising events during the year, two of which were for other organisations. There had been a change in the staffing at the start of 2025 but, after a few weeks of re-organising the remaining staff and securing a couple of new staff, the coffeeshop remained as successful as ever. The use of the upstairs premises has slightly increased providing opportunities for a number of local community groups to stage regular meetings, gatherings etc, and there will also be a regular weekly booking from April 2025 that hopefully could in turn provide a new service for the community.

The full programme of our own fundraising events again proved very much in demand and allowing us to secure some much needed funding to support those projects that will never be able to become self-sufficient. The End of Summer Ball and Cabaret Fundraising Lunch events were terrific successes and we also had a Halloween Party that was organised by a close friend of the society to raise further funds.

Our MODS drama group's two night performance at The Palace Theatre in November saw the highest audience in attendance since the group have been performing there, thus providing the wonderful cast of actors and actresses to showcase their amazing confidence and talents to the largest gathering the MODS group has ever experienced. Incredibly moving standing ovations at the end of both performances happened and, thanks to the very generous audience members, we were able to raise over £1,500 from the raffle held on the two nights. In addition, our wonderful friends from The Only Fools and Horses Social Group were again in attendance and presented our president, Robin Nardone, with a cheque for £2,000. Historically, this lovely group only fundraise for an organisation for one year before choosing someone else to support but they had been so taken with our MODS Group and the students that they not only continued fundraising for this second year, they have even made plans to progress this in this current financial year. Southend Mencap is immensely grateful to The Only Fools and Horses Social Group for all their wonderful kindness, support and dedication to the society.

**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' AND TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Financial review**

The financial climate remained a very uncertain one, especially with the continuation of the cost of living crisis in the UK. However, along with the security provided by the two large legacies received at the end of last year, the fundraising and donations the society secured during this year proved more than sufficient to ensure the Executive Committee continued to be confident on the long-term future for the society.

For a second straight year, the society also benefited greatly from an increase in other organisations choosing Southend Mencap, or one of our particular projects/activities, to raise funds for during the year.

For the financial year, expenditure was equal to £465,780, whereby three months' expenditure would approximate as £116,445. At the balance sheet date, the reserves balance sat at £343,333.

**Going concern**

Both the Southend and Leigh charity shops maintained an annual income generated as seen in the last two years but The Novel Coffee Shop greatly exceeded its income from the previous year and raised £60,000 in a financial year for the first time since it opened back in 2018, which was an increase of £8,000 from 2024.

Funding applications continued to be needed as not all projects will be able to become self sufficient e.g. Advocacy, which is a free service so generates no income. However, the continued success of the self-sufficiency strategy results in our Family Support project continuing to be funded by surplus funds generated by both our Showstoppers Project and Novel Coffee Shop, which was mentioned in the previous section on the society's performance and achievements.

We again had the continuation of our ongoing five-year grant from The National Lottery Community Fund, which provided £17,914.36 during this financial year and continues through until September 2025. There was also the final payment of £6,265.75 from our three year grant with BBC Children In Need that ended at the end of May 2024.

Other funding secured for the year from grant applications was £10,780 from The Essex Community Foundation, £6,239.25 from Southend Council Short Breaks, £6,216 from Nationwide Building Society, £2,875 from The Rosca Trust and also £2,875 from the FSJ Charities Trust. As ever, the society is immensely grateful to all these organisations for their financial support this year.

The charity continues to feel it is appropriate to hold reserves equivalent to three months running costs. This is considered to present a reasonable amount to allow time for the sourcing of new funds or the orderly winding up of the charity, in the case of the failure of present funding.

**Major risks**

**Risk Management:**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The charity is a company limited by guarantee and is, therefore, governed by a memorandum and articles of association.

**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' AND TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

C Hebden MBE

L Nardone

(Resigned 20 August 2025)

G Treadwell

K Miglorini

S Walsh

W Wilson

(Resigned 29 August 2024)

A Cope-Prior

A Greensmith

*Recruitment and appointment of trustees*


The board of trustees has the power to appoint and remove trustees on a majority basis, with the chairman C Hebden having the deciding vote where necessary.

None of the trustees has any beneficial interest in the company.

*Organisational structure*

The charity is organised so that trustees meet regularly to manage its affairs. M. McOwen is a full time support administrator, who implements the decisions of the trustees, overseeing the day to day running of the charity and organising fundraising and applications for grants etc. There is also one full time shop manager, a part-time assistant shop manager and two part-time job sharing office support administration assistants. In addition it has one full time and one part time advocates for the learning disabled, and their families, together with a part time Family Information Officer. There are some twenty two employees who run various activities for the learning disabled. These are a mixture of full and part time staff. We are also very grateful to all our volunteer workers, without whom the Society could not function.

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

  
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C Hebden MBE  
Director and Trustee

Date: 16.12.25  
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**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF SOUTHEND MENCAP**

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I report to the trustees on my examination of the financial statements of Southend Mencap (the charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

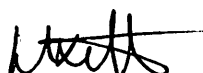
**Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



**L Keith FCA**  
Cumberland House  
24-28 Baxter Avenue  
Southend on Sea  
Essex  
SS2 6HZ  
Date: .....15/12/25.....

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	17,649	51,647	69,296	332,090	140,027	472,117
Charitable activities	4	295	178,497	178,792	450	265,652	266,102
Other trading activities	5	138,383	-	138,383	134,832	-	134,832
Investments	6	1,101	-	1,101	1,134	-	1,134
<b>Total income</b>		<b>157,428</b>	<b>230,144</b>	<b>387,572</b>	<b>468,506</b>	<b>405,679</b>	<b>874,185</b>
<b>Expenditure on:</b>							
Raising funds	7	153,845	-	153,845	107,194	-	107,194
Charitable activities	8	63,360	248,575	311,935	102,149	305,857	408,006
<b>Total expenditure</b>		<b>217,205</b>	<b>248,575</b>	<b>465,780</b>	<b>209,343</b>	<b>305,857</b>	<b>515,200</b>
<b>Net income/(expenditure)</b>		<b>(59,777)</b>	<b>(18,431)</b>	<b>(78,208)</b>	<b>259,163</b>	<b>99,822</b>	<b>358,985</b>
<b>Transfers between funds</b>							
		(13,291)	13,291	-	(9,392)	9,392	-
<b>Net movement in funds</b>	<b>10</b>	<b>(73,068)</b>	<b>(5,140)</b>	<b>(78,208)</b>	<b>249,771</b>	<b>109,214</b>	<b>358,985</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		347,653	73,888	421,541	97,882	(35,326)	62,556
<b>Fund balances at 31 March 2025</b>		<b>274,585</b>	<b>68,748</b>	<b>343,333</b>	<b>347,653</b>	<b>73,888</b>	<b>421,541</b>

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

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14		278,659		291,756
<b>Current assets</b>					
Debtors	15	13,618		16,415	
Cash at bank and in hand		67,268		132,040	
		80,886		148,455	
<b>Creditors: amounts falling due within one year</b>	16	(16,212)		(18,670)	
<b>Net current assets</b>			64,674		129,785
<b>Total assets less current liabilities</b>			343,333		421,541
<b>The funds of the charity</b>					
Restricted income funds	18		68,748		73,888
Unrestricted funds	19		274,585		347,653
			343,333		421,541


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

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

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

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

The financial statements were approved by the trustees on 18.12.25

  
 .....  
 C Hebden MBE  
 Director and Trustee

Company registration number 3707017 (England and Wales)

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	22		(65,873)		327,635
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(178,247)	
Proceeds from disposal of tangible fixed assets		-		304	
Investment income received		1,101		1,134	
<b>Net cash generated from/(used in) investing activities</b>			1,101		(176,809)
<b>Financing activities</b>					
Repayment of borrowings		-		(21,795)	
<b>Net cash used in financing activities</b>			-		(21,795)
<b>Net (decrease)/increase in cash and cash equivalents</b>			(64,772)		129,031
Cash and cash equivalents at beginning of year			132,040		3,009
<b>Cash and cash equivalents at end of year</b>			<u>67,268</u>		<u>132,040</u>

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**Charity information**

Southend Mencap is a private company limited by guarantee incorporated in England and Wales. The registered office is The Harvey Centre, 100 London Road, Southend on Sea, Essex, SS1 1PG.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustee's recognise there are no material uncertainties about the entity's ability to continue and thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

This view is supported by the approval of grant funding receivable over the next five years to support specific projects.

**1.3 Charitable funds**

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

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

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

**1.4 Income**

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

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

Legacies are regarded as receivable when the rights of ownership have been transferred to the charity.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

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

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

Trading income is recognised when the sale occurs to the customer, and is shown after discounts and net of VAT.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of generating funds include the costs of commercial trading activities and its associated support cost and fundraising costs incurred in inducing people and organisations to contribute financially to the charity's work, this includes the cost of advertising for donations and the staging of special fundraising events and all associated support costs.

Expenditure on charitable activities includes all expenditure directly related to activities undertaken to further the purpose and achieve the objectives of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**1.6 Tangible fixed assets**

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

Tangible fixed assets are stated at cost less depreciation. Items costing below £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	20 years straight line
Plant and machinery	40% reducing balance
Fixtures, fittings & equipment	15 - 40% reducing balance
Motor vehicles	25% reducing balance

Freehold land and assets in the course of construction are not depreciated.

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

**1.7 Impairment of fixed assets**

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

**1.8 Cash and cash equivalents**

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

**SOUTHEND MENCAP  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

**1.9 Financial instruments**

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

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

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

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

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

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

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

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

**SOUTHEND MENCAP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,649	32,136	34,785	16,364	19,477	35,841
Legacies	15,000	19,511	34,511	315,726	120,550	436,276
	<u>17,649</u>	<u>51,647</u>	<u>69,296</u>	<u>332,090</u>	<u>140,027</u>	<u>472,117</u>

**4 Income from charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Sale of goods	190	93,770	93,960	450	124,403	124,853
Services provided under contract	105	-	105	-	-	-
Sales of services by beneficiaries	-	41,734	41,734	-	13,749	13,749
Performance related grants	-	42,993	42,993	-	127,500	127,500
	<u>295</u>	<u>178,497</u>	<u>178,792</u>	<u>450</u>	<u>265,652</u>	<u>266,102</u>

**5 Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	<u>138,383</u>	<u>134,832</u>

**6 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,101</u>	<u>1,134</u>



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**7 Expenditure on raising funds**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Depreciation and impairment	13,041	13,776
<b>Trading costs</b>		
Other trading activities	48,300	59,473
Support costs	92,504	33,945
	<u>140,804</u>	<u>93,418</u>
<b>Total costs</b>	<u><u>153,845</u></u>	<u><u>107,194</u></u>

**8 Expenditure on charitable activities**

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Depreciation and impairment	56	94
Other direct charitable expenditure	80,651	103,432
	<u>80,707</u>	<u>103,526</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	230,598	303,239
Governance	630	1,241
	<u>311,935</u>	<u>408,006</u>
<b>Analysis by fund</b>		
Unrestricted funds	63,360	102,149
Restricted funds	248,575	305,857
	<u><u>311,935</u></u>	<u><u>408,006</u></u>

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**9 Support costs allocated to activities**

		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<b>Basis of allocation</b>		
Staff costs	Staff time spent (85% trading/15% charitable activities)	265,118	292,782
Office supplies	Usage (10% trading/90% charitable activities)	7,344	4,895
Equipment hire	Usage (10% trading/90% charitable activities)	18,089	5,067
Light, heat and water	Usage (10% trading/90% charitable activities)	4,633	4,048
Insurance	Usage (10% trading/90% charitable activities)	4,801	4,022
Telephone and fax	Usage (10% trading/90% charitable activities)	4,224	3,652
Computer expenses	Usage (10% trading/90% charitable activities)	1,107	1,064
Licenses, permits and subscriptions	Usage (10% trading/90% charitable activities)	1,721	1,163
Travel and entertaining	Usage (10% trading/90% charitable activities)	-	13
Sundry	Usage (10% trading/90% charitable activities)	243	1,862
Rent	Usage (10% trading/90% charitable activities)	12,252	11,584
Governance costs	Staff time spent (85% trading/15% charitable activities)	4,200	8,273
		<u>323,732</u>	<u>338,425</u>
<b>Analysed between:</b>			
Fundraising		92,504	33,945
Charitable activities		231,228	304,480
		<u>323,732</u>	<u>338,425</u>

**10 Net movement in funds**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	13,097	13,871
	<u>13,097</u>	<u>13,871</u>

**11 Trustees**

None of the trustees (or any persons connected with them) received any reimbursement for expenses during the year

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**11 Trustees**

**(Continued)**

Remuneration was paid to a trustees for services provided to the Charity during the year; £6,711 (2024: £8,607 ) to L Nardone. Due to their employment status they are non-voting trustees.

**12 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Trading	5	5
Advocacy	4	3
Other charitable activities	18	16
Administration	2	2
Total	<u>29</u>	<u>26</u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	255,435	280,542
Social security costs	5,913	7,689
Other pension costs	3,770	4,551
	<u>265,118</u>	<u>292,782</u>

The full time equivalent of the total part time staff was 14 for the year (2024: 12).

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

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>34,088</u>	<u>33,633</u>

**13 Taxation**

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

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**14 Tangible fixed assets**

	Freehold property	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	308,247	3,128	6,468	102,295	420,138
At 31 March 2025	308,247	3,128	6,468	102,295	420,138
<b>Depreciation and impairment</b>					
At 1 April 2024	25,467	2,988	6,393	93,534	128,382
Depreciation charged in the year	10,839	55	13	2,190	13,097
At 31 March 2025	36,306	3,043	6,406	95,724	141,479
<b>Carrying amount</b>					
At 31 March 2025	271,941	85	62	6,571	278,659
At 31 March 2024	282,780	140	75	8,761	291,756

**15 Debtors**

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	5,230	5,475
Other debtors	-	44
Prepayments and accrued income	8,388	10,896
	<u>13,618</u>	<u>16,415</u>

**16 Creditors: amounts falling due within one year**

	2025 £	2024 £
Other taxation and social security	8,851	4,813
Trade creditors	-	6,341
Other creditors	787	879
Accruals and deferred income	6,574	6,637
	<u>16,212</u>	<u>18,670</u>

**17 Retirement benefit schemes**

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>3,770</u>	<u>4,551</u>

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**17 Retirement benefit schemes**

**(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**18 Restricted funds**

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

	<b>At 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2025 £</b>
Advocacy	45,688	16,160	(33,441)	-	28,407
Big lottery	(359)	18,177	(18,528)	-	(710)
Club 16+	(3,535)	12,715	(11,296)	1,557	(559)
Family play and respite	(1,139)	24,265	(36,981)	7,500	(6,355)
Family support worker	7,138	195	(13,041)	-	(5,708)
Friendship Group	(204)	5,252	(3,662)	-	1,386
MODS	1,579	23,164	(18,336)	-	6,407
Music Man Project	-	25,220	(25,220)	-	-
Music School	292	-	-	(292)	-
Sponsored Walk	-	22	-	-	22
Showstoppers	10,456	78,331	(66,046)	-	22,741
SMASH	2,685	5,633	(5,532)	-	2,786
Compatibles	1,284	1,971	(5,151)	6,771	4,875
Annual Fundraiser Pot	4,098	7,865	(4,937)	(2,245)	4,781
Yoga	5,905	11,174	(6,404)	-	10,675
	<u>73,888</u>	<u>230,144</u>	<u>(248,575)</u>	<u>13,291</u>	<u>68,748</u>

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**18 Restricted funds**

**(Continued)**

<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Advocacy	(15,598)	107,626	(46,340)	-	45,688
Big lottery	(600)	17,914	(17,673)	-	(359)
Club 16+	(1,963)	11,804	(13,376)	-	(3,535)
Family play and respite	(11,187)	57,119	(47,071)	-	(1,139)
Family support worker	(6,917)	24,192	(10,137)	-	7,138
Friendship group	(1,092)	4,016	(3,128)	-	(204)
Maldon Branch	732	(146)	(644)	58	-
MODS	1,265	22,200	(21,886)	-	1,579
Music Man Project	(10,314)	45,477	(47,021)	11,858	-
Music School	966	102	(776)	-	292
Music Supplies	(1,542)	339	(192)	1,395	-
Palladium Concert	3,921	-	-	(3,921)	-
Showstoppers	4,757	77,870	(72,171)	-	10,456
SMASH	(725)	10,409	(6,999)	-	2,685
Transitional Advocate	(2)	-	-	2	-
Compatibles	78	6,540	(5,334)	-	1,284
Annual Fundraiser Pot	1,970	7,082	(4,954)	-	4,098
Yoga	925	13,135	(8,155)	-	5,905
	<u>(35,326)</u>	<u>405,679</u>	<u>(305,857)</u>	<u>9,392</u>	<u>73,888</u>

**Description of material funds:**

Advocacy (£28,407) and Family Support Worker (-£5708) projects represent free advice and support services provided by the charity, which are funded by external grant funding and the surpluses produced by unrestricted trading activities.

Showstoppers (£22,743), Smash (£2,785) and Yoga (£10,675) projects represent activity clubs operated for a membership subscription price, to enable to projects to cover their costs, and offered to the charity's core audience on a weekly basis.

All restricted funds showing deficits at the year-end date do so due to cashflow timing and return to surpluses shortly after the year-end, as further club fees, grant payments or donations are received.

During the year, transfers were made between restricted and unrestricted funds in order for the unrestricted funds to contribute to the salary costs attributable to Compatibles and Family Play & Respite funds .

All transfers were agreed upon by the Trustees and no other transfers were made in addition to those described above.

**19 Unrestricted funds**

	<b>At 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2025 £</b>
General funds	<u>347,653</u>	<u>157,428</u>	<u>(217,205)</u>	<u>(13,291)</u>	<u>274,585</u>

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**19 Unrestricted funds**

**(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	97,882	468,506	(209,343)	(9,392)	347,653

**20 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	278,575	84	278,659
Current assets/(liabilities)	(3,990)	68,664	64,674
	<u>274,585</u>	<u>68,748</u>	<u>343,333</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	291,615	141	291,756
Current assets/(liabilities)	56,038	73,747	129,785
	<u>347,653</u>	<u>73,888</u>	<u>421,541</u>

**21 Related party transactions**

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

**22 Cash (absorbed by)/generated from operations**

	2025 £	2024 £
(Deficit)/surplus for the year	(78,208)	358,985
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(1,101)	(1,134)
Depreciation and impairment of tangible fixed assets	13,097	13,870
<b>Movements in working capital:</b>		
Decrease in debtors	2,797	7,970
(Decrease) in creditors	(2,458)	(52,056)
<b>Cash (absorbed by)/generated from operations</b>	<u>(65,873)</u>	<u>327,635</u>

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**23 Analysis of changes in net funds**

The charity had no material debt during the year.