

HUNTINGDON MENCAP SOCIETY LIMITED

England & Wales · Charity number 1101927

Details

Status	Registered
Legal form	Charitable company
Company number	04730602
Registered	2004-02-05
Register	View on the Charity Commission register

Contact

Address	Huntingdon Mencap Society Ltd Ashton House Ambury Road South Huntingdon Cambridgeshire PE29 3EH
Phone	01480450596
Email	enquiries@huntingdonmencap.co.uk
Website	huntingdonmencap.co.uk

Activities

Objects: 1. 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 TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; AND2. 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."LEARNING DISABILITY MEANS ANY DEVELOPMENTAL DISABILITY OF THE MIND AND ANY ASSOCIATED CONDITION HOWSOEVER CAUSED AND WHETHER MIND. MODERATE OR SEVERE.

Activities: 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 to advance religion amongst persons with a learning disability.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRCATICE CAMBRIDGESHIRE
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,680,800	£1,617,317	£381,942	48
2024-03-31	£1,594,004	£1,599,438	£318,459	46
2023-03-31	£1,397,727	£1,405,146	£323,893	45
2022-03-31	£1,287,655	£1,254,846	£331,312	45
2021-03-31	£1,214,192	£1,116,448	£298,504	43

Trustees

Name	Role	Appointed
David Moir		2025-08-19
Malcolm Ryman		2018-01-17
Pauline Robson		
Shelley Spratt		2025-12-16
Susan Duley		2018-01-17
Terence Shears		2018-03-01

HUNTINGDON MENCAP SOCIETY LIMITED

England & Wales - Charity number 1101927

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Huntingdon Mencap Society Ltd**



GH Audit Limited
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES	Mrs P Robson Mr T Shears Ms S Duley Mr M Ryman Mr D Moir (appointed 19.8.25)
REGISTERED OFFICE	Ashton House Ambury Road South Huntingdon Cambridgeshire PE29 3EH
REGISTERED COMPANY NUMBER	04730602 (England and Wales)
REGISTERED CHARITY NUMBER	1101927
AUDITORS	GH Audit Limited St George's House George Street Huntingdon Cambridgeshire PE29 3GH

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES	Mrs P Robson Mr T Shears Ms S Duley Mr M Ryman Mr D Moir (appointed 19.8.25)
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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the charity are:

- The relief of people with a learning disability by the provision of help and support for them and for their families, dependents, and carers.
- 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.
- "Learning disability" (LD) means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate, or severe.

The strategies employed to achieve the charity's objectives are to: -

- Increase public awareness and understanding of the abilities of people with a learning disability, their problems and needs and those of their families, dependents, and carers to assist their integration in society
- Encourage mutual help and co-operation between families, dependents, and carers of people with learning disabilities (particularly within the geographical vicinity of the Society) and, also between them and other agencies and individuals who work for and with them
- Assist and promote the Royal Society, its members, and groups (considering the work and resources of the Society) to achieve mutual or similar objectives
- Co-operate with other charities voluntary bodies and statutory authorities operating in furtherance of the objects of the Society or of similar charitable objects and exchange information and advice with them
- Raise funds and ask for and receive contributions (including subscriptions, donations, legacies, grants, and other gifts) provided that in raising funds the Society shall not undertake any permanent activities of a trading nature except those allowed by charity law
- Invest money of the society not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit
- Employ staff as are necessary for the proper pursuit of the objects upon such terms as to remuneration and otherwise as the Executive Committee shall decide provided that no paid member of staff shall be a member of the Executive Committee
- Appoint and constitute an advisory committee of people with a learning disability and such other advisory committees as the executive committee shall think fit
- Borrow or raise money in such manner and upon such terms as the Society shall think fit and may, for the purpose of securing any debt or other obligation of the Society, Mortgage or charge all or part of the property of the Society.
- Buy, take on lease or in exchange any buildings and/or land and maintain and equip such buildings and/or land for use and sell, lease, or otherwise dispose of them subject to complying with such conditions and obtaining such consents as may be required by charity law
- Undertake or accept any trusts or obligations
- Do all such other lawful things as shall further the attainment of the objects of the Society

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: Running a charity (PB2)'.

**Report of the Trustees
for the Year Ended 31 March 2025**

**STRATEGIC REPORT
Achievements and performance
Charitable activities
CEO Report**

HMS support 40 people over 7 areas. Support settings range from supported living homes to people living independently and we provide 1400+ hours of care every week. Delivering these hours are 40 front line care staff and 6 administrative and management staff.

Supported living services make up most of our service and 2024 saw the 40th anniversary of our first supported living house, as well as the first person we supported to live in that house.

We are monitored by Cambridgeshire County council and, during the last monitoring visit we received praise about the quality of the service we deliver and the level of commitment in our staff teams.

This was set against a climate where social care struggled to attract new staff and gaps in core staffing were filled by agency workers which is unprecedented in our service. Our regular staff teams worked hard to integrate agency staff to ensure the quality of support was consistent and delivered correctly.

Funding for these services is always challenging and to ensure staff was at the appropriate and safe levels agency fees were higher over the last 12 months as well as overtime payments.

Our service user engagement is always paramount to the service we offer, and people are actively encouraged to be part of the service user forum where they can bring ideas and activities to share. We also promote Health topics by inviting the virtual ward team from Hinchbrook to be part of the forum. We have forged links with VoiceAbility and their Speak up Council who have helped our service users by providing learning resources, many themes which assist in the success of their day to day living skills.

Pinnies and Pinnies 2 (Rica Scott)

The last 12 months have been extremely busy working to consolidate our new contracts in outside catering which provide as much revenue some months as custom through the shop. We provide lunches for local businesses, a wedding venue, a tourist venue, the mayor's functions, and we are the go-to for local event catering.

Our service users are invaluable and enthusiastic members of our team. The customers really appreciate seeing how well they are doing working with us. We are lucky to have a volunteer who works 2 days a week. He started to come to Pinnies when he lost his wife a few years ago and somehow found himself helping!!! We never turn down an offer of help on a busy Friday. We are very grateful to him and the team love him; on our birthdays he bakes us a cake to show off the skills he's learned!

Cawfee at the Animal Welfare college is going from strength to strength run by Sharon. It is a mini-Pinnies serving coffee and tea with light snacks for the students and public. Sharon has service users for work experience too, Tristan, Gary, and Laura. Sharon does a great job motivating and encouraging she also understands the different customer dynamic which is younger, and more latte driven!!

In January 2024 the Grief Cafe started every other Monday. It has been very successful. Because the shop is closed for baking etc, it is a safe space for bereaved people to come and talk about their grief. There is a bereavement counsellor on hand for anyone who may need it.

All the above could not be achieved without the continued hard work of Kirstie and Kathryn. Who never say no and will work hard to make things happen and step into the breach when I can't. They juggle and make the magic happen, if I get up at 6.00am they've got up 5.30am for that extra push to get the food out for an early morning funeral of 100 people.

I also need to thank the directors for their continued support and Sue and Lynne for all their help and patience over the last year. Marie Andrea and Sam for all their help with paperwork, phones and deliveries.

**Report of the Trustees
for the Year Ended 31 March 2025**

Operational report (Lynne Spratt)

In the past we have struggled with recruitment and have had to rely heavily on the good will of our staff and agency workers. In the past year we have managed to recruit several new staff which has greatly reduced our need for agency workers. This benefits our service users by providing a stable staff team which ensures continuity of care. All staff are provided with regular and ongoing training to keep them abreast of current legislation and support service user outcomes.

This has been another busy year for our service users who continue to access social and work opportunities within their community. Several new activities were introduced, with one of the most popular being a new fitness class run from Rectory Gardens. The class is run by Freddie (LA Ballers), Freddie's enthusiasm has been instrumental in getting the most reluctant of exercisers to participate and enjoy the experience. Service users continue to enjoy holidays with staff support with Potters and Searles being stand out favourites.

We continue to have our Service User Forums which is an opportunity for service users and staff to exchange information and ideas on how their service can improve. We try to ensure that these meetings are as interactive as possible, and everyone's point of view is heard. At our most recent forum we invited a team of nurses from Addenbrookes to talk about Digital Front door, which is a new way of triaging patients in A & e. The Speak Out council are also regular attendees, this group is instrumental in advocating for people with learning disabilities.

Service users continue to access work experience opportunities both within our service (Pinnies/Cawfee) and their communities.

This year has been a very positive year for our service and the people who use it, we look forward to the future and our service going from strength to strength.

As always, a huge debt of gratitude goes out to our hardworking staff team without whom none of this would be possible.

I would also like to thank Sue, Marie and Sam who go above and beyond to support the service users and staff.

Security for future provision

The impact of our high benchmark of service provision is that we have successfully been accepted as a preferred service care provider by Cambridgeshire County Council to provide Supported Living Services for a ten-year period, of which there are 5 years remaining. We continue to work collaboratively with the Council to ensure that the needs of our service users are met, but also that we are paid at the appropriate levels accurately calculated and on time.

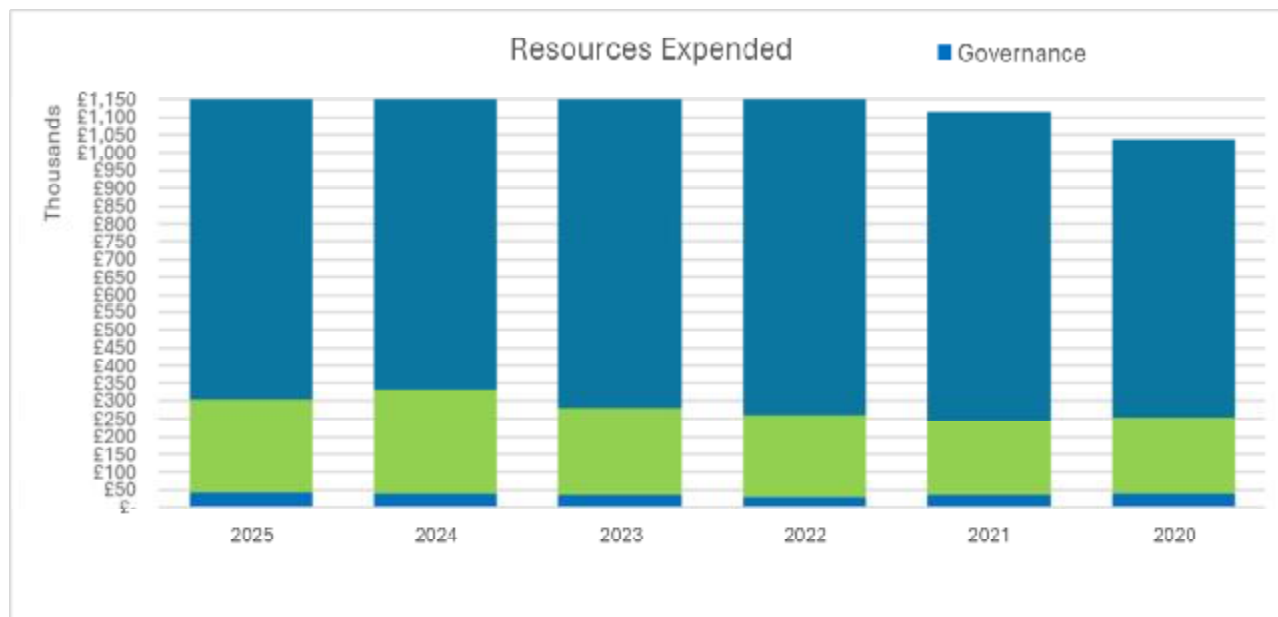
We have worked with housing providers to ensure all supported living tenancies are compliant with Landlord tenant agreements, and health and safety requirements.

We hold a service level agreement with Places for People which allows us to expand our supported living services by the acquisition of more properties and although we have not taken advantage of this arrangement over the past year it is an essential part of our plans.

As part of the CQC and CCC digital transformation programme we will be considering exploring platforms and systems which we can adopt within our day-to-day support services and centralising information to one secure platform. This would save time for staff reporting admin and management teams would have real time information about all aspects of the support given and who is delivering support.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRATEGIC REPORT
Financial review



Principal funding sources and reserves policy

The input of the Trustees involved in that exercise was crucial to that outcome which enables us to bolster our reserves, strengthening our long-term sustainability is a key pillar in the delivery of our charity. We have continued to remain focused on introducing financial systems and reporting to support that objective including:

- Developing strong communication lines with our main funding provider to ensure timely and accurate funding payments with appropriate increases in funding
- Improving the effectiveness and reducing the cost of day-to-day bookkeeping and accounting.
- Developing a financial recording method which provides clarity of information for everyone to see.
- Developing a reserves policy and strategy

We consider these objectives to largely be in place but need to be continually managed and developed. The financial clarity and process has been much improved by the input of our professional bookkeeper who is a great asset and part of the team.

All these objectives have allowed us to move to a strengthened financial position.

The past year has seen financial challenges from the annual rise in the NMW, to facilitate this we restructured all salary bands.

Recruitment was an issue as social care struggled to regain.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 11th April 2003, and registered as a charity on 5th February 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Report of the Trustees
for the Year Ended 31 March 2025**

Recruitment and appointment of executive committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for one year after which they must be re-elected at the next Annual General Meeting. The Trustees have an active succession approach.

The board was pleased to welcome David Moir as a trustee but the Society is still actively looking for new board members.

Organisational structure

The Executive Committee, which can have up to 12 members, administers the charity. The Committee meet every four to six weeks.

Decisions made at the Committee meeting are determined by a majority vote. In the case of an equality of votes the chair of the meeting shall have a second or casting vote.

Responsibility for the day-to-day monitoring and control of the Society's activities is held by Mrs. Susan Roberts.

Membership of the Society is open to all people who declare their support for the objectives of the society. Membership can be obtained by applying in a form pre-scribed by the Executive Committee. Membership is free and all members are eligible to vote on wider issues discussed by the Executive Committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key Personnel

The Trustees are immensely proud and appreciative of the many staff that provide the high standard of care our service users benefit from.

Amongst the key management of the charity are the following:

Susan (Sue) Roberts - CEO

Rica Scott - Development & Training Co-Ordinator / Pinnies Café Manager

Lynne Spratt - Support Services Registered Manager

Marie Huggins - Administrator

Andrea Bell - Bookkeeper

Trustees

Malcolm Ryman

Terence Shears

Susan Duley

Pauline Robson

David Moir (Appointed 19 August 2025)

**Report of the Trustees
for the Year Ended 31 March 2025**

Risk management and use of professional advisers

Risk Management

Three main pillars of risk management are recognised:

" Care and well-being of clients and staff - Care and well-being of staff and clients is delegated to the CEO but regular reports are given to Trustees who comment and challenge as appropriate. External examination by the Care Quality Commission is a further cross check on our operational care and well-being outcomes. "

" Financial governance - Financial risk management is delivered by use of a small financial team consisting of the CEO, two trustees (minimum) and our professional in-house bookkeeper who review the financial position monthly reporting to the main Trustees meetings, or as required, to highlight matters that require to be addressed. "

" General organisation governance - Other areas of governance and also to include care and finance are controlled by means of a traffic light risk management register regularly maintained and reviewed by Trustees and the CEO. "

Professional Advisors

Accounting

We have opened a dialogue with our accountant and auditors to review cost effectiveness in our relationship. As part of that we deploy an online accounting system that is resource efficient and additionally brings more of the day-to-day processing work back in-house to drive down costs. This process is ongoing.

Banking

As with all other cost areas we continuously review the services provided to the Society to confirm we are receiving the best value for money. Our current bankers re-main supportive and work with us to explore relevant financial opportunities as well as advising on general cost efficiencies.

HR and Health & Safety consultants

The current provider, Rob Bryan has been chosen on reputation, cost and past performance. The contract agreed is on an annual basis and therefore can be renewed only on a successful previous year. Most providers have a minimum 3-year contract term which has not proved either cost effective or successful the past.

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Huntingdon Mencap Society Ltd for the purposes of company law) are responsible for preparing 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 charitable company and of the incoming resources and application of resources, including the in-come and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, GH Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 September 2025 and signed on the board's behalf by:

M Ryman

Malcolm Ryman
Trustee

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

Opinion

We have audited the financial statements of Huntingdon Mencap Society Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance
2. Key drivers for the remuneration policies, bonus levels and performance targets
3. Appropriate use of and safeguarding of charity funds
4. Enquiries with management about their own identification and assessment of the risks of irregularities.
5. The matters discussed among the audit team regarding how and where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to income recognition. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. The assessment of the risk of fraud in terms of misappropriation of assets highlighted fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include Health & Safety Legislation.

Audit response to risks identified:

Areas of the valuation that are subjective and checked to corroborating evidence where possible.

Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.

To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the Statement of Financial Activities to ensure that they are genuine expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud, these procedures also include the review of profit margins.

We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

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. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Huntingdon Mencap Society Ltd**

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 auditors' 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.

Emma Wilsher FCA (Senior Statutory Auditor)
for and on behalf of GH Audit Limited
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

Date: 17 September 2025

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	365	-	365	1,499
Charitable activities					
Residential income	5	1,544,275	-	1,544,275	1,463,652
Other trading activities	3	119,646	-	119,646	109,169
Investment income	4	996	-	996	1,165
Other income		<u>15,518</u>	<u>-</u>	<u>15,518</u>	<u>18,519</u>
Total		<u>1,680,800</u>	<u>-</u>	<u>1,680,800</u>	<u>1,594,004</u>
EXPENDITURE ON					
Raising funds	6	47,488	-	47,488	42,870
Charitable activities					
Delivering support and promoting awareness	7	<u>1,569,829</u>	<u>-</u>	<u>1,569,829</u>	<u>1,556,568</u>
Total		<u>1,617,317</u>	<u>-</u>	<u>1,617,317</u>	<u>1,599,438</u>
NET INCOME/(EXPENDITURE)		63,483	-	63,483	(5,434)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>318,459</u>	<u>-</u>	<u>318,459</u>	<u>323,893</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>381,942</u></u>	<u><u>-</u></u>	<u><u>381,942</u></u>	<u><u>318,459</u></u>

The notes form part of these financial statements

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	200,097	-	200,097	205,063
CURRENT ASSETS					
Debtors	14	41,182	-	41,182	84,885
Cash at bank and in hand		<u>258,230</u>	<u>-</u>	<u>258,230</u>	<u>148,221</u>
		299,412	-	299,412	233,106
CREDITORS					
Amounts falling due within one year	15	(81,590)	-	(81,590)	(77,674)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>217,822</u>	<u>-</u>	<u>217,822</u>	<u>155,432</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		417,919	-	417,919	360,495
CREDITORS					
Amounts falling due after more than one year	16	(25,977)	-	(25,977)	(32,036)
PROVISIONS FOR LIABILITIES	20	(10,000)	-	(10,000)	(10,000)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>381,942</u>	<u>-</u>	<u>381,942</u>	<u>318,459</u>
FUNDS	21				
Unrestricted funds				<u>381,942</u>	<u>318,459</u>
TOTAL FUNDS				<u>381,942</u>	<u>318,459</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2025 and were signed on its behalf by:

M Ryman

Malcolm Ryman
Trustee

**Cash Flow Statement
for the Year Ended 31 March 2025**

Notes	2025 £	2024 £
Cash flows from operating activities		
Cash generated from operations 1	121,096	(69,800)
Interest paid	<u>(6,032)</u>	<u>(6,292)</u>
Net cash provided by/(used in) operating activities	<u>115,064</u>	<u>(76,092)</u>
 Cash flows from investing activities		
Purchase of tangible fixed assets	-	(2,973)
Interest received	<u>996</u>	<u>1,165</u>
Net cash provided by/(used in) investing activities	<u>996</u>	<u>(1,808)</u>
 Cash flows from financing activities		
Loan repayments in year	<u>(6,051)</u>	<u>(5,591)</u>
Net cash used in financing activities	<u>(6,051)</u>	<u>(5,591)</u>
	<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period	110,009	(83,491)
Cash and cash equivalents at the beginning of the reporting period	<u>148,221</u>	<u>231,712</u>
 Cash and cash equivalents at the end of the reporting period	<u><u>258,230</u></u>	<u><u>148,221</u></u>

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	63,483	(5,434)
Adjustments for:		
Depreciation charges	4,966	11,618
Interest received	(996)	(1,165)
Interest paid	6,032	6,292
Decrease/(increase) in debtors	43,703	(58,190)
Increase/(decrease) in creditors	<u>3,908</u>	<u>(22,921)</u>
Net cash provided by/(used in) operations	<u><u>121,096</u></u>	<u><u>(69,800)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>148,221</u>	<u>110,009</u>	<u>258,230</u>
	<u>148,221</u>	<u>110,009</u>	<u>258,230</u>
Debt			
Debts falling due within 1 year	(6,780)	(9)	(6,789)
Debts falling due after 1 year	<u>(32,036)</u>	<u>6,059</u>	<u>(25,977)</u>
	<u>(38,816)</u>	<u>6,050</u>	<u>(32,766)</u>
Total	<u><u>109,405</u></u>	<u><u>116,059</u></u>	<u><u>225,464</u></u>

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

The key sources of income includes donations, grants and cafe sales. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	-not depreciated
Freehold property	-2% on cost
Improvements to property	-10% on reducing balance

Taxation

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>365</u>	<u>1,499</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Pinnies Café sales	<u>119,646</u>	<u>109,169</u>

The primary purpose of Pinnies Café is to give service users an opportunity to learn new skills, work as a team, gain valuable experience and integrate into the community. The objective is to financially breakeven, however the Trustees accept a deficit because the facility has such an impact on service users, staff and the local community.

Key management are looking at ways to make the Café more self-funding as part of their long term strategy.

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>996</u>	<u>1,165</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Residential Income Activity Residential income	<u>1,544,275</u>	<u>1,463,652</u>

6. RAISING FUNDS**Other trading activities**

	2025	2024
	£	£
Purchases	<u>47,488</u>	<u>42,870</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Delivering support and promoting awareness	<u>1,260,998</u>	<u>308,831</u>	<u>1,569,829</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Delivering support and promoting awareness	<u>261,479</u>	<u>4,966</u>	<u>42,386</u>	<u>308,831</u>

Support costs, included in the above, are as follows:

Management

	2025 Delivering support and promoting awareness £	2024 Total activities £
Wages	162,832	156,211
Social security	12,031	15,453
Pensions	992	632
Rates and water	1,434	1,420
Insurance	1,008	1,286
Light and heat	4,512	6,123
Telephone	6,613	5,853
Postage and stationery	4,541	3,473
Advertising	1,375	1,557
Sundries	19,559	22,286
Rent	13,200	13,200
Motor expenses	-	300
Training	9,542	9,481
Repairs and renewals	<u>23,840</u>	<u>44,859</u>
	<u>261,479</u>	<u>282,134</u>

Governance costs

	2025 Delivering support and promoting awareness £	2024 Total activities £
Legal & professional fees	6,716	7,945
Auditors' remuneration	12,786	9,252
Payroll services	4,151	4,018
Bookkeeping	12,701	11,396
Bank loan interest	738	1,198
Loan interest paid	<u>5,294</u>	<u>5,094</u>
	<u>42,386</u>	<u>38,903</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	4,966	5,018
Goodwill amortisation	<u>-</u>	<u>6,600</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,241,197	1,066,644
Social security costs	95,064	87,536
Other pension costs	<u>15,613</u>	<u>13,422</u>
	<u><u>1,351,874</u></u>	<u><u>1,167,602</u></u>

The average monthly number of employees during the year was as follows:

	2025	2024
Care staff	45	44
Management	<u>3</u>	<u>2</u>
	<u><u>48</u></u>	<u><u>46</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£70,001 - £80,000	<u>1</u>	<u>1</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2024 and 31 March 2025	<u>12,000</u>
AMORTISATION	
At 1 April 2024 and 31 March 2025	<u>12,000</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>225,000</u>	<u>6,852</u>	<u>231,852</u>
DEPRECIATION			
At 1 April 2024	24,600	2,189	26,789
Charge for year	<u>4,500</u>	<u>466</u>	<u>4,966</u>
At 31 March 2025	<u>29,100</u>	<u>2,655</u>	<u>31,755</u>
NET BOOK VALUE			
At 31 March 2025	<u>195,900</u>	<u>4,197</u>	<u>200,097</u>
At 31 March 2024	<u>200,400</u>	<u>4,663</u>	<u>205,063</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	32,476	38,843
Other debtors	6,048	41,796
Prepayments	<u>2,658</u>	<u>4,246</u>
	<u>41,182</u>	<u>84,885</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 17)	6,789	6,780
Trade creditors	11,870	10,752
Social security and other taxes	24,997	26,959
Sundry creditors & accruals	<u>37,934</u>	<u>33,183</u>
	<u>81,590</u>	<u>77,674</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 17)	<u>25,977</u>	<u>32,036</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,789</u>	<u>6,780</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>13,578</u>	<u>13,560</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>12,399</u>	<u>18,476</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	9,800	9,800
Between one and five years	<u>1,633</u>	<u>11,433</u>
	<u>11,433</u>	<u>21,233</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank loans	<u>32,766</u>	<u>38,816</u>

The bank overdraft and bank loan are secured by legal charge over the freehold property known as 5 Hall Close, Hartford, Huntingdon.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. PROVISIONS FOR LIABILITIES

	2025 £	2024 £
Provisions	<u>10,000</u>	<u>10,000</u>

The dilapidation provision is in respect of the obligation under the lease for the premises that the charity occupies to be returned to the condition they were inherited when the lease was entered into.

21. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Charitable Activities	318,459	(53,579)	117,062	381,942
Pinnies Cafe	-	(19,700)	19,700	-
Service Care Provision	<u>-</u>	<u>136,762</u>	<u>(136,762)</u>	<u>-</u>
	<u>318,459</u>	<u>63,483</u>	<u>-</u>	<u>381,942</u>
TOTAL FUNDS	<u>318,459</u>	<u>63,483</u>	<u>-</u>	<u>381,942</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	1,361	(54,940)	(53,579)
Pinnies Cafe	119,647	(139,347)	(19,700)
Service Care Provision	<u>1,559,792</u>	<u>(1,423,030)</u>	<u>136,762</u>
	<u>1,680,800</u>	<u>(1,617,317)</u>	<u>63,483</u>
TOTAL FUNDS	<u>1,680,800</u>	<u>(1,617,317)</u>	<u>63,483</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Charitable Activities	317,893	(59,219)	59,785	318,459
Pinnies Cafe	-	(33,950)	33,950	-
Service Care Provision	-	93,735	(93,735)	-
HQ relocation fund	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>
	<u>323,893</u>	<u>(5,434)</u>	<u>-</u>	<u>318,459</u>
TOTAL FUNDS	<u>323,893</u>	<u>(5,434)</u>	<u>-</u>	<u>318,459</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	2,464	(61,683)	(59,219)
Pinnies Cafe	109,369	(143,319)	(33,950)
Service Care Provision	1,482,171	(1,388,436)	93,735
HQ relocation fund	-	(6,000)	(6,000)
	<u>1,594,004</u>	<u>(1,599,438)</u>	<u>(5,434)</u>
TOTAL FUNDS	<u>1,594,004</u>	<u>(1,599,438)</u>	<u>(5,434)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Charitable Activities	317,893	(112,798)	176,847	381,942
Pinnies Cafe	-	(53,650)	53,650	-
Service Care Provision	-	230,497	(230,497)	-
HQ relocation fund	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>
	<u>323,893</u>	<u>58,049</u>	<u>-</u>	<u>381,942</u>
TOTAL FUNDS	<u>323,893</u>	<u>58,049</u>	<u>-</u>	<u>381,942</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	3,825	(116,623)	(112,798)
Pinnies Cafe	229,016	(282,666)	(53,650)
Service Care Provision	3,041,963	(2,811,466)	230,497
HQ relocation fund	-	(6,000)	(6,000)
	<u>3,274,804</u>	<u>(3,216,755)</u>	<u>58,049</u>
TOTAL FUNDS	<u>3,274,804</u>	<u>(3,216,755)</u>	<u>58,049</u>

Transfers between funds

The Charity is entitled to pool together unspent funding to support general activities such as the Pinnies Café project.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

22. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost for the year ended 31 March 2025 represents the contributions payable by the charity to the scheme and amounted to £15,613 (2024: £13,422).

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 or 31 March 2024

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	365	1,499
Other trading activities		
Pinnies Café sales	119,646	109,169
Investment income		
Interest receivable	996	1,165
Charitable activities		
Residential Income	1,544,275	1,463,652
Other income		
Rental income	<u>15,518</u>	<u>18,519</u>
Total incoming resources	1,680,800	1,594,004
EXPENDITURE		
Other trading activities		
Purchases for Pinnies Café	47,488	42,870
Charitable activities		
Wages	1,078,365	910,433
Social security	83,033	72,083
Pensions	14,621	12,790
Sub contractors	-	127,105
Travelling	8,795	10,293
Welfare activities	6,440	10,339
Rent	32,304	45,514
Rates & Water	9,296	6,046
Insurance	19,345	19,880
Light & heat	5,863	5,566
Repairs & renewals	<u>2,936</u>	<u>3,864</u>
	1,260,998	1,223,913
Support costs		
Management		
Wages	162,832	156,211
Social security	12,031	15,453
Pensions	992	632
Rates and water	1,434	1,420
Insurance	1,008	1,286
Light and heat	4,512	6,123
Telephone	6,613	5,853
Postage and stationery	4,541	3,473
Advertising	1,375	1,557
Carried forward	195,338	192,008

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Management		
Brought forward	195,338	192,008
Sundries	19,559	22,286
Rent	13,200	13,200
Motor expenses	-	300
Training	9,542	9,481
Repairs and renewals	<u>23,840</u>	<u>44,859</u>
	261,479	282,134
Other		
Goodwill	-	6,600
Freehold property	4,966	4,500
Improvements to property	<u>-</u>	<u>518</u>
	4,966	11,618
Governance costs		
Legal & professional fees	6,716	7,945
Auditors' remuneration	12,786	9,252
Payroll services	4,151	4,018
Bookkeeping	12,701	11,396
Bank loan interest	738	1,198
Loan interest paid	<u>5,294</u>	<u>5,094</u>
	<u>42,386</u>	<u>38,903</u>
Total resources expended	<u>1,617,317</u>	<u>1,599,438</u>
Net income/(expenditure)	<u><u>63,483</u></u>	<u><u>(5,434)</u></u>

HUNTINGDON MENCAP SOCIETY LIMITED

England & Wales - Charity number 1101927

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Huntingdon Mencap Society Ltd**



George Hay Partnership LLP
Chartered Accountants
and Statutory Auditor
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

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for the Year Ended 31 March 2024**

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**Reference and Administrative Details
for the Year Ended 31 March 2024**

TRUSTEES	Mrs P Robson Mr T Shears Ms S Duley Mr M Ryman Mrs J Sanders (resigned 31.3.24)
REGISTERED OFFICE	Ashton House Ambury Road South Huntingdon Cambridgeshire PE29 3EH
REGISTERED COMPANY NUMBER	04730602 (England and Wales)
REGISTERED CHARITY NUMBER	1101927
AUDITORS	George Hay Partnership LLP Chartered Accountants and Statutory Auditor St George's House George Street Huntingdon Cambridgeshire PE29 3GH

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 of the charity are:

- o The relief of people with a learning disability by the provision of help and support for them and for their families, dependents, and carers.
- o 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.

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

The strategies employed to achieve the charity's objectives are to: -

- Increase public awareness and understanding of the abilities of people with a learning disability, their problems and needs and those of their families, dependents, and carers to assist their integration in society
- Encourage mutual help and co-operation between families, dependents, and carers of people with learning disabilities (particularly within the geographical vicinity of the Society) and, also between them and other agencies and individuals who work for and with them
- Assist and promote the Royal Society, its members, and groups (considering the work and resources of the Society) to achieve mutual or similar objectives
- Co-operate with other charities voluntary bodies and statutory authorities operating in furtherance of the objects of the Society or of similar charitable objects and exchange information and advice with them
- Raise funds and ask for and receive contributions (including subscriptions, donations, legacies, grants, and other gifts) provided that in raising funds the Society shall not undertake any permanent activities of a trading nature except those allowed by charity law
- Invest money of the society not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit
- Employ staff as are necessary for the proper pursuit of the objects upon such terms as to remuneration and otherwise as the Executive Committee shall decide provided that no paid member of staff shall be a member of the Executive Committee
- Appoint and constitute an advisory committee of people with a learning disability and such other advisory committees as the executive committee shall think fit
- Borrow or raise money in such manner and upon such terms as the Society shall think fit and may, for the purpose of securing any debt or other obligation of the Society, Mortgage or charge all or part of the property of the Society
- Buy, take on lease or in exchange any buildings and/or land and maintain and equip such buildings and/or land for use and sell, lease, or otherwise dispose of them subject to complying with such conditions and obtaining such consents as may be required by charity law
- Undertake or accept any trusts or obligations
- Do all such other lawful things as shall further the attainment of the objects of the Society

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: Running a charity (PB2)'.

**Report of the Trustees
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Achievement and performance

Charitable activities

CEO Report

HMS support 40 people over 7 areas. Support settings range from supported living homes to people living independently and we provide 1400 hours of care every week. Delivering these hours are 40 front line care staff and 6 administration and management staff.

Supported living services make up most of our service and 2024 sees the 40th anniversary of our first supported living house, as well as the first person we supported to live in that house

This year we are celebrating milestones for the Society and the people we support and after 40 years there are many.

We are monitored by Cambridgeshire Council and during the last monitoring visit in May 2023, we received praise about the quality of the service we deliver and the level of commitment in our staff teams.

This was set against a climate where social care struggled to attract new staff and gaps in core staffing were filled by agency workers which is unprecedented in our service. Our regular staff teams worked hard to integrate agency staff to ensure the quality of support was consistent and delivered correctly.

Funding for these services is always challenging and to ensure staff were at the appropriate and safe levels, agency fees were higher over the last 12 months as well as overtime payments.

Our service user engagement is always paramount to the service we offer and people are actively encouraged to be part of the service user forum, where they can bring ideas and activities to share. We also promote Health topics by inviting the virtual ward team from Hinchbrook to be part of the forum. We have forged links with VoiceAbility and their Speak Up Council who have helped our service users by providing learning resources, many themes which assist in the success of their day to day living skills.

Pinnies & Pinnies 2 (Rica Scott)

The last 12 months have been extremely busy working to consolidate our new contracts in outside catering which provide as much revenue some months as custom through the shop. We provide lunches for local businesses, a wedding venue, a tourist venue, the mayor's functions and we are the go-to for local event catering.

This extra layer of work has provided our service users with new work experiences. They especially enjoy the holiday time Barracuda lunches that we prepare daily for 70 children. Without their help preparing the lunch bags, I doubt we would get the food out on time, all done, I might add, while we continue to serve our customers in the shop.

Our service users are invaluable and enthusiastic members of our team. The customers really appreciate seeing how well they are doing working with us. We are lucky to have a volunteer who works 2 days a week. He started coming to Pinnies when he lost his wife a few years ago and somehow found himself helping!!! We never turn down an offer of help on a busy Friday. We are very grateful to him and the team love him; on our birthdays he bakes us a cake to show off the skills he's learned!

Cawfee at the Animal Welfare college is going from strength to strength run by Sharon. It is a mini-Pinnies serving coffee and tea with light snacks for the students and public. Sharon has service users for work experience too, Tristan, Gary and Laura. Sharon does a great job motivating and encouraging, she also understands the different customer dynamic which is younger and more latte driven!!

In January we started the Grief Cafe every other Monday. It has been very successful. Because the shop is closed for baking etc, it is a safe space for bereaved people to come and talk about their grief. There is a bereavement counsellor on hand for anyone who may need it. We have also ran a grief cafe for service users which was helpful and we are running another in September.

**Report of the Trustees
for the Year Ended 31 March 2024**

We have started healthy walks on the weekend once a month to encourage socialising which some of the service users have come on.

All of the above could not be achieved without the continued hard work of Kirstie, Judy and Kathryn, who never say no and will work hard to make things happen and step into the breach when I can't. They juggle and make the magic happen. If I get up at 6.00am, they've got up at 5.30am for that extra push to get the food out for an early morning funeral with 100 mourners.

I also need to thank the directors for the continued support, Sue and Lynne for all their help and patience over the last year and Marie, Andrea & Sam for all their help with paperwork, phones and deliveries.

Operational Report (Lynne Spratt)

In the past we have struggled with recruitment and have had to rely heavily on the goodwill of our staff and agency workers. In the past year we have managed to recruit a number of new staff which has greatly reduced our need for agency workers. This benefits our service users by providing a stable staff team which ensures continuity of care. All staff are provided with regular and ongoing training to keep them abreast of current legislation and support service users outcomes.

This has been another busy year for our service users who continue to access social and work opportunities within our community. A number of new activities have been introduced with one of the most popular being a new fitness class run from Rectory Gardens. The class is run by Freddie (LA Ballers), whose enthusiasm has been instrumental in getting the most reluctant of exercisers to participate and enjoy the experience. Service users continue to enjoy holidays with staff support with Potters and Searles being stand out favourites.

We continue to have our Service User Forum which is an opportunity for service users and staff to exchange information and ideas on how their service can improve. We try to ensure that these meetings are as interactive as possible and everyone's point of view is heard. At our most recent forum we invited a team of nurses from Hinchingsbrooke to demonstrate home Blood Pressure machines and other devices which proved extremely popular with service users. We also involve the Speak Out Council who are instrumental in advocating for people with learning disabilities.

Service users continue to access work experience opportunities both within our service (Pinnies/Cawfee) and their communities.

This year has been a very positive year for our service and the people who use it. We look forward to the future and our service going from strength to strength.

As always, a huge debt of gratitude goes out to our hardworking staff team without whom none of this would be possible.

I would also like to thank Sue, Marie and Sam who go above and beyond to support the service users and staff.

Security for future provision

The impact of our high benchmark of service provision is that we have successfully been accepted as a preferred service care provider by Cambridgeshire County Council to provide Supported Living Services for a ten year period, of which there are 3 years remaining. We continue to work collaboratively with the Council to ensure that the needs of our service users are met, but also that we are paid at the appropriate levels, accurately calculated and on time.

We have worked with housing providers to ensure all supported living tenancies are compliant with Landlord/Tenant agreements and Health & Safety requirements. We hold a service level agreement with Places for People which allows us to expand our supported living services by the acquisition of more properties and although we have not taken advantage of this arrangement over the past year, it is an essential part of our plans.

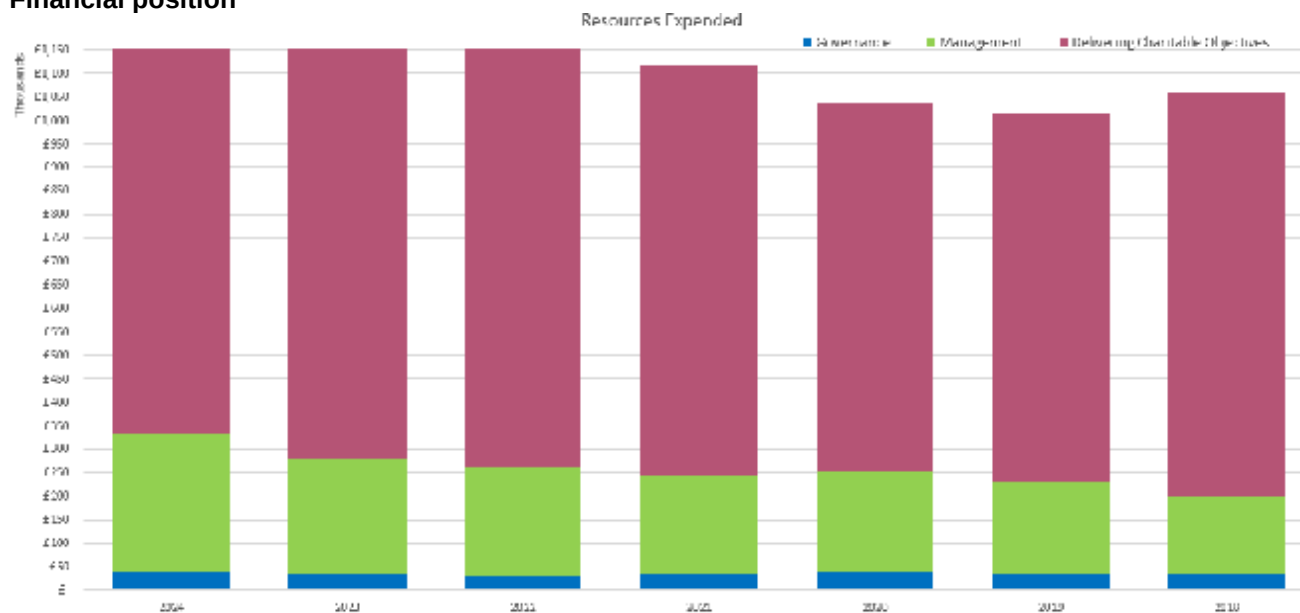
Report of the Trustees for the Year Ended 31 March 2024

As part of the CQC and CCC digital transformation programme we will be exploring platforms and systems which we can adopt within our day-to-day support services and centralising information to one secure platform. This would save time for staff reporting, the administration and management teams would have real time information about all aspects of the support given and who is delivering the support.

Since April 2024 we have welcomed six new staff.

Financial review

Financial position



Sound and transparent financial management is a key pillar in the delivery of our charity's objectives. We have continued to remain focused on introducing financial systems and reporting to support that objective including:

- Developing strong communication lines with our main funding provider to ensure timely and accurate funding payments with appropriate increases in funding
- Improving the effectiveness and reducing the cost of day-to-day bookkeeping and accounting.
- Developing a financial recording method which provides clarity of information for everyone to see.
- Developing a reserves policy and strategy

We consider these objectives to largely be in place but need to be continually managed and developed. The financial clarity and process has been much improved by the input of our professional bookkeeper who is a great asset and part of the team.

All these objectives have allowed us to move to a strengthened financial position.

The past year has seen financial challenges from the annual rise in the National Minimum Wage. To facilitate this we restructured all salary bands which ensured that all staff would received a 5% increase in salaries. However to facility higher basic salary, enhancements were reduced.

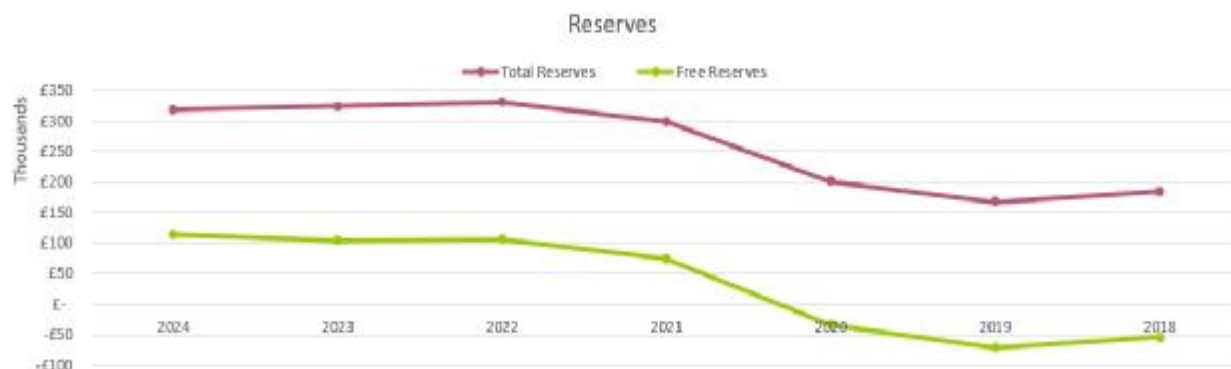
Recruitment was an issue as social care struggled to attract new staff to the industry.

Principal funding sources and reserves policy

Our core income is from service contracts awarded by Cambridgeshire County Council. It is therefore imperative that funding is accurate and provided on time if we are to operate a cohesive, efficient charity.

Trustees increased communication with our financial counterparts in CCC and improved service from them is directly reflected in this year's financial results. Not least in negotiating an uplift of funding to more accurately reflect clients' needs and the instigation of a review of specific individuals' funding needs. The input of the Trustees involved in that exercise was crucial to that outcome ,which enables us to bolster our reserve, strengthening our long-term sustainability.

Principal funding sources and reserves policy continued



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 11th April 2003, and registered as a charity on 5th February 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of executive committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for one year after which they must be re-elected at the next Annual General Meeting. The Trustees have an active succession approach.

The board was saddened to receive the resignation of Jillian Saunders in 2024 and are actively looking for new board members.

Organisational structure

The Executive Committee, which can have up to 12 members, administers the charity. The Committee meets every four to six weeks.

Decisions made at the Committee meeting are determined by a majority vote. In the case of an equality of votes the chair of the meeting shall have a second or casting vote.

Responsibility for the day-to-day monitoring and control of the Society's activities is held by Mrs. Susan Roberts.

Membership of the Society is open to all people who declare their support for the objectives of the society. Membership can be obtained by applying in a form prescribed by the Executive Committee. Membership is free and all members are eligible to vote on wider issues discussed by the Executive Committee.

Key Personnel

The Trustees are immensely proud and appreciative of the many staff that provide the high standard of care our service users benefit from.

Amongst the key management of the charity are the following:

Susan (Sue) Roberts - CEO

Rica Scott - Development & Training Co-Ordinator / Pinnies Café Manager

Lynne Spratt - Support Services Registered Manager

Marie Huggins - Administrator

Andrea Bell - Bookkeeper

**Report of the Trustees
for the Year Ended 31 March 2024**

Risk management and use of professional advisers

Risk Management

Three main pillars of risk management are recognised:

- Care and well-being of clients and staff - care and well-being of staff and clients is delegated to the CEO but regular reports are given to Trustees who comment and challenge as appropriate. External examination by the Care Quality Commission is a further cross check on our operational care and well-being outcomes.

- Financial governance - financial risk management is delivered by use of a small financial team consisting of the CEO, two trustees (minimum) and our professional in-house bookkeeper who review the financial position monthly reporting to the main Trustees meetings as required to highlight matters that need to be addressed.

- General organisation governance - other areas of governance and also to include care and finance are controlled by means of a traffic light risk management register regularly maintained and reviewed by Trustees and the CEO

Accounting

We have opened a dialogue with our accountant and auditors to review cost effectiveness in our relationship. As part of that we deploy an online accounting system that is resource efficient and additionally brings more of the day-to-day processing work back in-house to drive down costs. This process is ongoing.

Banking

As with all other cost areas we continuously review the services provided to the Society to confirm we are receiving the best value for money. Our current bankers remain supportive and work with us to explore relevant financial opportunities as well as advising on general cost efficiencies.

HR and Health & Safety consultants

The current provider, Rob Bryan, has been chosen on reputation, cost and past performance. The contract agreed is on an annual basis and therefore can be renewed only on a successful previous year. Most providers have a minimum 3 year contract term which has not proved either cost effective or successful in the past

**Report of the Trustees
for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Huntingdon Mencap Society Ltd for the purposes of company law) are responsible for preparing 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make them-selves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, George Hay Partnership LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 October 2024 and signed on the board's behalf by:

T Shears
Trustee

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

Opinion

We have audited the financial statements of Huntingdon Mencap Society Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance
2. Key drivers for the remuneration policies, bonus levels and performance targets
3. Appropriate use of and safeguarding of charity funds
4. Enquiries with management about their own identification and assessment of the risks of irregularities.
5. The matters discussed among the audit team regarding how and where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to income recognition. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. The assessment of the risk of fraud in terms of misappropriation of assets highlighted fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include Health & Safety Legislation.

Audit response to risks identified:

Areas of the valuation that are subjective and checked to corroborating evidence where possible.

Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.

To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the Statement of Financial Activities to ensure that they are genuine expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud, these procedures also include the review of profit margins.

We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

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. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 auditors' 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.

Emma Wilsher FCA (Senior Statutory Auditor)
for and on behalf of George Hay Partnership LLP
Chartered Accountants
and Statutory Auditor
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

Date: 5 November 2024

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,499	-	1,499	2,209
Charitable activities					
Residential income	5	1,463,652	-	1,463,652	1,296,303
Other trading activities	3	109,169	-	109,169	86,389
Investment income	4	1,165	-	1,165	126
Other income		<u>18,519</u>	<u>-</u>	<u>18,519</u>	<u>12,700</u>
Total		<u>1,594,004</u>	<u>-</u>	<u>1,594,004</u>	<u>1,397,727</u>
EXPENDITURE ON					
Raising funds	6	42,870	-	42,870	34,830
Charitable activities					
Delivering support and promoting awareness	7	<u>1,556,568</u>	<u>-</u>	<u>1,556,568</u>	<u>1,370,316</u>
Total		<u>1,599,438</u>	<u>-</u>	<u>1,599,438</u>	<u>1,405,146</u>
NET INCOME/(EXPENDITURE)		(5,434)	-	(5,434)	(7,419)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>323,893</u>	<u>-</u>	<u>323,893</u>	<u>331,312</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>318,459</u></u>	<u><u>-</u></u>	<u><u>318,459</u></u>	<u><u>323,893</u></u>

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	12	-	-	-	6,600
Tangible assets	13	<u>205,063</u>	<u>-</u>	<u>205,063</u>	<u>207,108</u>
		205,063	-	205,063	213,708
CURRENT ASSETS					
Debtors	14	84,885	-	84,885	26,695
Cash at bank and in hand		<u>148,221</u>	<u>-</u>	<u>148,221</u>	<u>231,712</u>
		233,106	-	233,106	258,407
CREDITORS					
Amounts falling due within one year	15	<u>(77,674)</u>	<u>-</u>	<u>(77,674)</u>	<u>(110,595)</u>
NET CURRENT ASSETS		<u>155,432</u>	<u>-</u>	<u>155,432</u>	<u>147,812</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		360,495	-	360,495	361,520
CREDITORS					
Amounts falling due after more than one year	16	(32,036)	-	(32,036)	(37,627)
PROVISIONS FOR LIABILITIES	20	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
NET ASSETS		<u>318,459</u>	<u>-</u>	<u>318,459</u>	<u>323,893</u>
FUNDS	21				
Unrestricted funds				<u>318,459</u>	<u>323,893</u>
TOTAL FUNDS				<u>318,459</u>	<u>323,893</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2024 and were signed on its behalf by:

T Shears
Trustee

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(69,800)	13,160
Interest paid		<u>(6,292)</u>	<u>(4,539)</u>
Net cash (used in)/provided by operating activities		<u>(76,092)</u>	<u>8,621</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,973)	-
Interest received		<u>1,165</u>	<u>126</u>
Net cash (used in)/provided by investing activities		<u>(1,808)</u>	<u>126</u>
Cash flows from financing activities			
Loan repayments in year		<u>(5,591)</u>	<u>(5,593)</u>
Net cash used in financing activities		<u>(5,591)</u>	<u>(5,593)</u>
Change in cash and cash equivalents in the reporting period		(83,491)	3,154
Cash and cash equivalents at the beginning of the reporting period		<u>231,712</u>	<u>228,558</u>
Cash and cash equivalents at the end of the reporting period		<u><u>148,221</u></u>	<u><u>231,712</u></u>

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(5,434)	(7,419)
Adjustments for:		
Depreciation charges	11,618	5,345
Interest received	(1,165)	(126)
Interest paid	6,292	4,539
Increase in debtors	(58,190)	(969)
(Decrease)/increase in creditors	<u>(22,921)</u>	<u>11,790</u>
Net cash (used in)/provided by operations	<u><u>(69,800)</u></u>	<u><u>13,160</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	<u>231,712</u>	<u>(83,491)</u>	<u>148,221</u>
	<u>231,712</u>	<u>(83,491)</u>	<u>148,221</u>
Debt			
Debts falling due within 1 year	(6,780)	-	(6,780)
Debts falling due after 1 year	<u>(37,627)</u>	<u>5,591</u>	<u>(32,036)</u>
	<u>(44,407)</u>	<u>5,591</u>	<u>(38,816)</u>
Total	<u><u>187,305</u></u>	<u><u>(77,900)</u></u>	<u><u>109,405</u></u>

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

The key sources of income includes donations, grants and cafe sales. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- not depreciated
Freehold property	- 2% on cost
Improvements to property	- 10% on reducing balance

Taxation

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>1,499</u>	<u>2,209</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Pinnies Café sales	<u>109,169</u>	<u>86,389</u>

The primary purpose of Pinnies Café is to give service users an opportunity to learn new skills, work as a team, gain valuable experience and integrate into the community. The objective is to financially breakeven, however the Trustees accept a deficit because the facility has such an impact on service users, staff and the local community.

Key management are looking at ways to make the Café more self-funding as part of their long term strategy.

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	<u>1,165</u>	<u>126</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Residential Income Activity Residential income	<u>1,463,652</u>	<u>1,296,303</u>

6. RAISING FUNDS
Other trading activities

	2024	2023
	£	£
Purchases	<u>42,870</u>	<u>34,830</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Delivering support and promoting awareness	<u>1,223,913</u>	<u>332,655</u>	<u>1,556,568</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Delivering support and promoting awareness	<u>282,134</u>	<u>11,618</u>	<u>38,903</u>	<u>332,655</u>

Support costs, included in the above, are as follows:

Management

	2024 Delivering support and promoting awareness £	2023 Total activities £
Wages	156,211	123,282
Social security	15,453	10,344
Pensions	632	437
Rates and water	1,420	1,334
Insurance	1,286	1,945
Light and heat	6,123	2,928
Telephone	5,853	8,658
Postage and stationery	3,473	3,852
Advertising	1,557	2,034
Sundries	22,286	34,557
Rent	13,200	13,200
Motor expenses	300	773
Training	9,481	7,792
Repairs and renewals	<u>44,859</u>	<u>26,550</u>
	<u>282,134</u>	<u>237,686</u>

Governance costs

	2024 Delivering support and promoting awareness £	2023 Total activities £
Legal & professional fees	7,945	7,255
Auditors' remuneration	9,252	9,300
Payroll services	4,018	3,785
Bookkeeping	11,396	11,645
Bank loan interest	1,198	1,188
Loan interest paid	<u>5,094</u>	<u>3,351</u>
	<u>38,903</u>	<u>36,524</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	5,018	4,745
Goodwill amortisation	<u>6,600</u>	<u>600</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,066,644	976,486
Social security costs	87,536	82,405
Other pension costs	<u>13,422</u>	<u>12,908</u>
	<u>1,167,602</u>	<u>1,071,799</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Care staff	44	43
Management	<u>2</u>	<u>2</u>
	<u>46</u>	<u>45</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2023 and 31 March 2024	<u>12,000</u>
AMORTISATION	
At 1 April 2023	5,400
Charge for year	<u>6,600</u>
At 31 March 2024	<u>12,000</u>
NET BOOK VALUE	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>6,600</u>

During the current year the trustees revised the amortisation rate for Goodwill. to amortise it over 10 years, instead of the original 20 years.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 1 April 2023	225,000	3,879	228,879
Additions	<u>-</u>	<u>2,973</u>	<u>2,973</u>
At 31 March 2024	<u>225,000</u>	<u>6,852</u>	<u>231,852</u>
DEPRECIATION			
At 1 April 2023	20,100	1,671	21,771
Charge for year	<u>4,500</u>	<u>518</u>	<u>5,018</u>
At 31 March 2024	<u>24,600</u>	<u>2,189</u>	<u>26,789</u>
NET BOOK VALUE			
At 31 March 2024	<u>200,400</u>	<u>4,663</u>	<u>205,063</u>
At 31 March 2023	<u>204,900</u>	<u>2,208</u>	<u>207,108</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	38,843	19,161
Other debtors	41,796	6,627
Prepayments	<u>4,246</u>	<u>907</u>
	<u>84,885</u>	<u>26,695</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 17)	6,780	6,780
Trade creditors	10,752	1,255
Social security and other taxes	26,959	26,267
Sundry creditors & accruals	<u>33,183</u>	<u>76,293</u>
	<u>77,674</u>	<u>110,595</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 17)	<u>32,036</u>	<u>37,627</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,780</u>	<u>6,780</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>13,560</u>	<u>13,560</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>18,476</u>	<u>24,067</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	9,800	7,850
Between one and five years	<u>11,433</u>	<u>-</u>
	<u>21,233</u>	<u>7,850</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Bank loans	<u>38,816</u>	<u>44,407</u>

The bank overdraft and bank loan are secured by legal charge over the freehold property known as 5 Hall Close, Hartford, Huntingdon.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. PROVISIONS FOR LIABILITIES

	2024 £	2023 £
Provisions	<u>10,000</u>	<u>-</u>

The dilapidation provision is in respect of the obligation under the lease for the premises that the charity occupies to be returned to the condition they were inherited when the lease was entered into.

21. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Charitable Activities	317,893	(59,219)	59,785	318,459
Pinnies Cafe	-	(33,950)	33,950	-
Service Care Provision	-	93,735	(93,735)	-
HQ relocation fund	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>
	<u>323,893</u>	<u>(5,434)</u>	<u>-</u>	<u>318,459</u>
TOTAL FUNDS	<u>323,893</u>	<u>(5,434)</u>	<u>-</u>	<u>318,459</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	2,464	(61,683)	(59,219)
Pinnies Cafe	109,369	(143,319)	(33,950)
Service Care Provision	1,482,171	(1,388,436)	93,735
HQ relocation fund	<u>-</u>	<u>(6,000)</u>	<u>(6,000)</u>
	<u>1,594,004</u>	<u>(1,599,438)</u>	<u>(5,434)</u>
TOTAL FUNDS	<u>1,594,004</u>	<u>(1,599,438)</u>	<u>(5,434)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General Charitable Activities	325,312	(50,888)	43,469	317,893
Pinnies Cafe	-	(38,334)	38,334	-
Service Care Provision	-	81,803	(81,803)	-
HQ relocation fund	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	<u>331,312</u>	<u>(7,419)</u>	<u>-</u>	<u>323,893</u>
TOTAL FUNDS	<u>331,312</u>	<u>(7,419)</u>	<u>-</u>	<u>323,893</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	1,935	(52,823)	(50,888)
Pinnies Cafe	86,789	(125,123)	(38,334)
Service Care Provision	<u>1,309,003</u>	<u>(1,227,200)</u>	<u>81,803</u>
	<u>1,397,727</u>	<u>(1,405,146)</u>	<u>(7,419)</u>
TOTAL FUNDS	<u>1,397,727</u>	<u>(1,405,146)</u>	<u>(7,419)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Charitable Activities	325,312	(110,107)	103,254	318,459
Pinnies Cafe	-	(72,284)	72,284	-
Service Care Provision	-	175,538	(175,538)	-
HQ relocation fund	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>
	<u>331,312</u>	<u>(12,853)</u>	<u>-</u>	<u>318,459</u>
TOTAL FUNDS	<u>331,312</u>	<u>(12,853)</u>	<u>-</u>	<u>318,459</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	4,399	(114,506)	(110,107)
Pinnies Cafe	196,158	(268,442)	(72,284)
Service Care Provision	2,791,174	(2,615,636)	175,538
HQ relocation fund	<u>-</u>	<u>(6,000)</u>	<u>(6,000)</u>
	<u>2,991,731</u>	<u>(3,004,584)</u>	<u>(12,853)</u>
TOTAL FUNDS	<u>2,991,731</u>	<u>(3,004,584)</u>	<u>(12,853)</u>

Transfers between funds

The Charity is entitled to pool together unspent funding to support general activities such as the Pinnies Café project.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

22. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost for the year ended 31 March 2024 represents the contributions payable by the charity to the scheme and amounted to £13,422 (2023: £12,908).

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 or 31 March 2023

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,499	2,209
Other trading activities		
Pinnies Café sales	109,169	86,389
Investment income		
Interest receivable	1,165	126
Charitable activities		
Residential Income	1,463,652	1,296,303
Other income		
Rental income	<u>18,519</u>	<u>12,700</u>
Total incoming resources	1,594,004	1,397,727
EXPENDITURE		
Other trading activities		
Purchases for Pinnies Café	42,870	34,830
Charitable activities		
Wages	910,433	853,204
Social security	72,083	72,061
Pensions	12,790	12,471
Sub contractors	127,105	51,576
Travelling	10,293	19,225
Welfare activities	10,339	2,642
Rent	45,514	48,377
Rates & Water	6,046	6,096
Insurance	19,880	19,068
Light & heat	5,566	5,742
Repairs & renewals	<u>3,864</u>	<u>299</u>
	1,223,913	1,090,761
Support costs		
Management		
Wages	156,211	123,282
Social security	15,453	10,344
Pensions	632	437
Rates and water	1,420	1,334
Insurance	1,286	1,945
Light and heat	6,123	2,928
Telephone	5,853	8,658
Postage and stationery	3,473	3,852
Advertising	1,557	2,034
Carried forward	192,008	154,814

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
Management		
Brought forward	192,008	154,814
Sundries	22,286	34,557
Rent	13,200	13,200
Motor expenses	300	773
Training	9,481	7,792
Repairs and renewals	<u>44,859</u>	<u>26,550</u>
	282,134	237,686
Other		
Goodwill	6,600	600
Freehold property	4,500	4,500
Improvements to property	<u>518</u>	<u>245</u>
	11,618	5,345
Governance costs		
Legal & professional fees	7,945	7,255
Auditors' remuneration	9,252	9,300
Payroll services	4,018	3,785
Bookkeeping	11,396	11,645
Bank loan interest	1,198	1,188
Loan interest paid	<u>5,094</u>	<u>3,351</u>
	<u>38,903</u>	<u>36,524</u>
Total resources expended	<u>1,599,438</u>	<u>1,405,146</u>
Net expenditure	<u><u>(5,434)</u></u>	<u><u>(7,419)</u></u>

HUNTINGDON MENCAP SOCIETY LIMITED

England & Wales - Charity number 1101927

Accounts

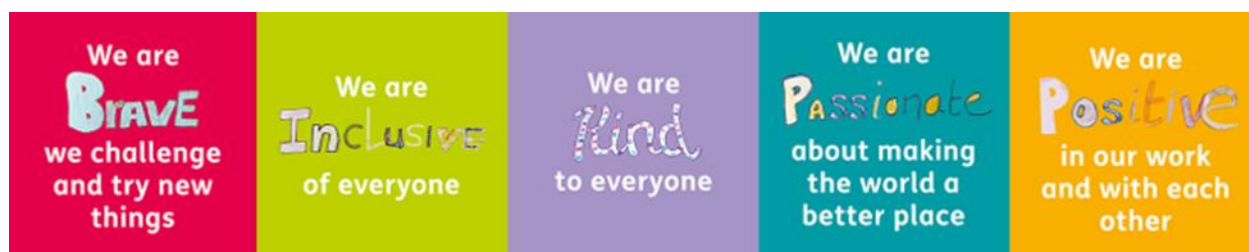
**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
Huntingdon Mencap Society Ltd**



George Hay Partnership LLP
Chartered Accountants
Statutory Auditor
St George's House
14 George Street
Huntingdon
PE29 3GH

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for the Year Ended 31 March 2023**

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**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES	Mrs A Aldred (resigned 28.9.22) Mrs P Robson Mr T Shears Ms S Duley Mr M Ryman Mrs J Sanders
REGISTERED OFFICE	107c High Street Huntingdon Cambridgeshire PE29 3DL
REGISTERED COMPANY NUMBER	04730602 (England and Wales)
REGISTERED CHARITY NUMBER	1101927
AUDITORS	George Hay Partnership LLP Chartered Accountants Statutory Auditor Brigham House High Street Biggleswade Bedfordshire SG18 0LD

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 of the charity are:

- The relief of people with a learning disability by the provision of help and support for them and for their families, dependents, and carers.
- 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.

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

The strategies employed to achieve the charity's objectives are to: -

- Increase public awareness and understanding of the abilities of people with a learning disability, their problems and needs and those of their families, dependents, and carers to assist their integration in society
- Encourage mutual help and co-operation between families, dependents, and carers of people with learning disabilities (particularly within the geographical vicinity of the Society) and, also between them and other agencies and individuals who work for and with them
- Assist and promote the Royal Society, its members, and groups (considering the work and resources of the Society) to achieve mutual or similar objectives
- Co-operate with other charities voluntary bodies and statutory authorities operating in furtherance of the objects of the Society or of similar charitable objects and exchange information and advice with them
- Raise funds and ask for and receive contributions (including subscriptions, donations, legacies, grants, and other gifts) provided that in raising funds the Society shall not undertake any permanent activities of a trading nature except those allowed by charity law
- Invest money of the society not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit
- Employ staff as are necessary for the proper pursuit of the objects upon such terms as to remuneration and otherwise as the Executive Committee shall decide provided that no paid member of staff shall be a member of the Executive Committee
- Appoint and constitute an advisory committee of people with a learning disability and such other advisory committees as the executive committee shall think fit
- Borrow or raise money in such manner and upon such terms as the Society shall think fit and may, for the purpose of securing any debt or other obligation of the Society, Mortgage or charge all or part of the property of the Society
- Buy, take on lease or in exchange any buildings and/or land and maintain and equip such buildings and/or land for use and sell, lease, or otherwise dispose of them subject to complying with such conditions and obtaining such consents as may be required by charity law
- Undertake or accept any trusts or obligations
- Do all such other lawful things as shall further the attainment of the objects of the Society

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: Running a charity (PB2)'.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRATEGIC REPORT

Achievement and performance

Charitable activities

We currently have 42 people who regularly use our support service, these are across 9 areas, 7 supported living houses, an outreach service and Pinnies.

Charitable activities

Over the past year our aim has been not just to reinstate activities but expand existing networks so that more of our service users are able to join with their friends and family. We have achieved this with social events and group activities which are inclusive of all. Events such as the late Christmas party with Bingo were very well attended. Our thanks go to Places for People who allow us the use of the community room at Rectory Gardens for many of our social events and the Hinchingsbrooke Countryside Centre and their support in providing venues.

Holidays and outings resumed as well as the annual trip to the beach Hut at Old Hunstanton, loved by all and much missed.

There were trips to football stadiums and matches, concerts and local music and dance events. As ever our staff teams are to be congratulated for their proactive approach to finding activities and events for the service users and then facilitating them to attend.

Security for future provision

The impact of our high benchmark of service provision is that we have successfully been accepted as a preferred service care provider by Cambridgeshire County Council to provide Supported Living Services for which we are currently in the 6th year. We are monitored by the Council on an annual basis to ensure all parts of the contract are adhered to and we strive to go above and beyond what is required.

We continue to work collaboratively with the Council to ensure that the needs of our service users are met, but also that we are paid at the appropriate levels, accurately calculated and on time. This has been evidenced by the increase in this year's fund-ing as people's needs are assessed and reviewed appropriately to ensure funding is correct.

We have entered into a dialogue with the Council to provide a sustainable service model to ensure that future provision can be achieved without affecting the quality of the service we provide. One area is in the coming rise in the NMW, and we will be working with our HR consultants and our staff to find a way forward to deliver the wage rises across all of the teams which benefit our staff and are within our financial means.

Outreach Service

The outreach service aids people in many ways, from helping with finance and correspondence to being part of social groups. It can also help with accessing activities and learning new skills. It is intended for people who want to remain independent in their home and who only need a few hours of support per week to achieve this.

We deliver support, which is bespoke, to the service user as they choose who sup-ports them, when they need support and how they would like their support delivered, making our outreach service unique and highly valued by our service users and their families. We actively look for opportunities to expand this service to positively impact the lives of more and more of our community.

Pinnies

Pinnies not only provides a bridge for our society into the local community but also welcome work experience opportunities for our service users. To that end the team in Pinnies do a fantastic job, balancing the demands of the business with their friendly and compassionate approach to our service users and work experience.

We were asked by the College of Animal Welfare to provide a small coffee concession at their Godmanchester site and, although early days it has proved popular with the college staff as well as local businesses on the site. It has enabled us to offer more work experience placements and we hope this will grow over the coming year.

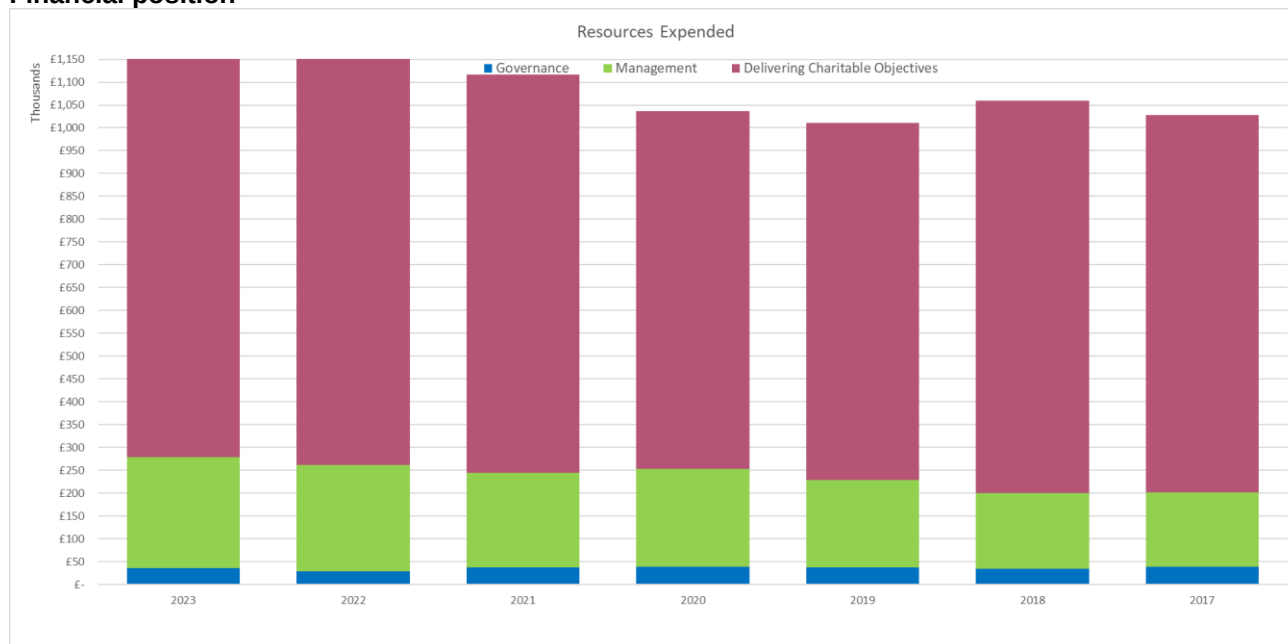
The outside catering part of the business has flourished and accounts for more than half of Pinnies income and have regular contracts with local businesses to provide a wide range of products requested by our customers.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRATEGIC REPORT

Financial review

Financial position



Sound and transparent financial management is a key pillar in the delivery of our charity's objectives. We have continued to remain focused on introducing financial systems and reporting to support that objective including:

- Developing strong communication lines with our main funding provider to ensure timely and accurate funding payments with appropriate increases in funding
- Improving the effectiveness and reducing the cost of day-to-day bookkeeping and accounting.
- Developing a financial recording method which provides clarity of information for everyone to see.
- Developing a reserves policy and strategy

We consider these objectives to largely implemented but need to be continually managed and developed. The financial progress has been greatly strengthened by the input of our professional bookkeeper who is a great asset and part of the team.

Principal funding sources and reserves policy

Our core income is from service contracts awarded by Cambridgeshire County Council. It is therefore imperative that funding is accurate and provided on time if we are to operate a cohesive, efficient charity.

Trustees increased communication with our financial counterparts in CCC and improved service from them is directly reflected in this year's financial results. Not least in negotiating an uplift of funding to more accurately reflect clients' needs and the instigation of a review of specific individuals' funding needs. The input of the Trustees involved in that exercise was crucial to that outcome, which enables us to bolster our reserve, strengthening our long-term sustainability.

**Report of the Trustees
for the Year Ended 31 March 2023**

Principal funding sources and reserves policy continued



Fundraising

We have been fortunate to be nominated as a recipient of funds from the Co-operative Community Fund for a second year and this has enabled a wider social group to meet for activities and outings which are an essential part of social inclusion and widening social networks. Trustee input here greatly assisted this outcome.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 11th April 2003, and registered as a charity on 5th February 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of executive committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for one year after which they must be re-elected at the next Annual General Meeting. The Trustees have an active succession approach.

Organisational structure

The Executive Committee, which can have up to 12 members, administers the charity. The Committee meets four to five times per year.

Decisions made at the Committee meeting are determined by a majority vote. In the case of an equality of votes the chair of the meeting shall have a second or casting vote.

Responsibility for the day-to-day monitoring and control of the Society's activities is held by Mrs. Susan Roberts.

Membership of the Society is open to all people who declare their support for the objectives of the society. Membership can be obtained by applying in a form prescribed by the Executive Committee. Membership is free and all members are eligible to vote on wider issues discussed by the Executive Committee.

Key Personnel

The Trustees are immensely proud and appreciative of the many staff that provide the high standard of care our service users benefit from.

Amongst the key management of the charity are the following:

- Susan (Sue) Roberts - CEO
- Rica Scott - Development & Training Co-Ordinator / Pinnies Café Manager
- Lynne Spratt - Support Services Registered Manager
- Marie Huggins - Administrator
- Andrea Bell – bookkeeper

**Report of the Trustees
for the Year Ended 31 March 2023**

Risk management and use of professional advisers

Accounting

We have opened a dialogue with our accountant and auditors to review cost effectiveness in our relationship. As part of that we deploy an online accounting system that is resource efficient and additionally brings more of the day-to-day processing work back in-house to drive down costs. This process has been in operation for 2 years and has made a positive difference to the reporting and cost of preparing financial information.

Banking

As with all other cost areas we continuously review the services provided to the Society to confirm we are receiving the best value for money. Our current bankers remain supportive and work with us to explore relevant financial opportunities as well as advising on general cost efficiencies.

HR and Health & Safety consultants

The current provider, Rob Bryan, has been chosen on reputation, cost and past performance. The contract agreed is on an annual basis and therefore can be renewed only on a successful previous year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Huntingdon Mencap Society Ltd for the purposes of company law) are responsible for preparing 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make them-selves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, George Hay Partnership LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29th November 2023 and signed on the board's behalf by:

M Ryman

Trustee

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

Opinion

We have audited the financial statements of Huntingdon Mencap Society Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance
2. Key drivers for the remuneration policies, bonus levels and performance targets
3. Appropriate use of and safeguarding of charity funds
4. Enquiries with management about their own identification and assessment of the risks of irregularities.
5. The matters discussed among the audit team regarding how and where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to stock valuation. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. The assessment of the risk of fraud in terms of misappropriation of assets highlighted fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include Health & Safety Legislation.

Audit response to risks identified:

Areas of the valuation that are subjective and checked to corroborating evidence where possible.

Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.

To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the Statement of Financial Activities to ensure that they are genuine expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud, these procedures also include the review of profit margins.

We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

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.

**Report of the Independent Auditors to the Members of
Huntingdon Mencap Society Ltd**

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 auditors' 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.

Mr Colin Airey FCCA (Senior Statutory Auditor)
for and on behalf of George Hay Partnership LLP
Chartered Accountants
Statutory Auditor
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 19th December 2023

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,209	-	2,209	305
Charitable activities	5				
Delivering support and promoting awareness		-	-	-	86,284
Residential income		1,296,303	-	1,296,303	1,137,870
Other trading activities	3	86,389	-	86,389	52,360
Investment income	4	126	-	126	14
Other income		12,700	-	12,700	10,822
Total		<u>1,397,727</u>	<u>-</u>	<u>1,397,727</u>	<u>1,287,655</u>
EXPENDITURE ON					
Raising funds	6	34,830	-	34,830	19,631
Charitable activities	7				
Delivering support and promoting awareness		<u>1,370,316</u>	<u>-</u>	<u>1,370,316</u>	<u>1,235,217</u>
Total		<u>1,405,146</u>	<u>-</u>	<u>1,405,146</u>	<u>1,254,848</u>
NET INCOME/(EXPENDITURE)		(7,419)	-	(7,419)	32,807
RECONCILIATION OF FUNDS					
Total funds brought forward		331,312	-	331,312	298,505
TOTAL FUNDS CARRIED FORWARD		<u>323,893</u>	<u>-</u>	<u>323,893</u>	<u>331,312</u>

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	12	6,600	-	6,600	7,200
Tangible assets	13	<u>207,108</u>	<u>-</u>	<u>207,108</u>	<u>211,853</u>
		213,708	-	213,708	219,053
CURRENT ASSETS					
Debtors	14	26,695	-	26,695	25,726
Cash at bank and in hand		<u>231,712</u>	<u>-</u>	<u>231,712</u>	<u>228,558</u>
		258,407	-	258,407	254,284
CREDITORS					
Amounts falling due within one year	15	<u>(110,595)</u>	<u>-</u>	<u>(110,595)</u>	<u>(98,805)</u>
NET CURRENT ASSETS		<u>147,812</u>	<u>-</u>	<u>147,812</u>	<u>155,479</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		361,520	-	361,520	374,532
CREDITORS					
Amounts falling due after more than one year	16	<u>(37,627)</u>	<u>-</u>	<u>(37,627)</u>	<u>(43,220)</u>
NET ASSETS		<u>323,893</u>	<u>-</u>	<u>323,893</u>	<u>331,312</u>
FUNDS	20				
Unrestricted funds				<u>323,893</u>	<u>331,312</u>
TOTAL FUNDS				<u>323,893</u>	<u>331,312</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th November 2023 and were signed on its behalf by:

M Ryman
Trustee

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	13,160	67,190
Interest paid		<u>(4,539)</u>	<u>(2,316)</u>
Net cash provided by operating activities		<u>8,621</u>	<u>64,874</u>
Cash flows from investing activities			
Interest received		<u>126</u>	<u>14</u>
Net cash provided by investing activities		<u>126</u>	<u>14</u>
Cash flows from financing activities			
Loan repayments in year		<u>(5,594)</u>	<u>(351)</u>
Net cash used in financing activities		<u>(5,594)</u>	<u>(351)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		3,153	64,537
Cash and cash equivalents at the beginning of the reporting period		<u>228,558</u>	<u>164,021</u>
Cash and cash equivalents at the end of the reporting period		<u><u>231,712</u></u>	<u><u>228,558</u></u>

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,419)	32,807
Adjustments for:		
Depreciation charges	5,345	5,374
Interest received	(126)	(14)
Interest paid	4,539	2,316
(Increase)/decrease in debtors	(969)	3,554
Increase in creditors	<u>11,790</u>	<u>23,153</u>
Net cash provided by operations	<u><u>13,160</u></u>	<u><u>67,190</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>228,558</u>	<u>3,154</u>	<u>231,712</u>
	<u>228,558</u>	<u>3,154</u>	<u>231,712</u>
Debt			
Debts falling due within 1 year	(6,780)	-	(6,780)
Debts falling due after 1 year	<u>(43,220)</u>	<u>5,593</u>	<u>(37,627)</u>
	<u>(50,000)</u>	<u>5,593</u>	<u>(44,407)</u>
Total	<u><u>178,558</u></u>	<u><u>8,747</u></u>	<u><u>187,305</u></u>

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

The key sources of income includes donations, grants and cafe sales. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	-not depreciated
Freehold property	-2% on cost
Improvements to property	-10% on reducing balance

Taxation

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>2,209</u>	<u>305</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Pinnies Café sales	<u>86,389</u>	<u>52,360</u>

The primary purpose of Pinnies Café is to give service users an opportunity to learn new skills, work as a team, gain valuable experience and integrate into the community. The objective is to financially breakeven, however the Trustees accept a deficit because the facility has such an impact on service users, staff and the local community.

Key management are looking at ways to make the Café more self-funding as part of their long term strategy.

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>126</u>	<u>14</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Miscellaneous Grants Received	-	86,284
Residential Income	<u>1,296,303</u>	<u>1,137,870</u>
	<u>1,296,303</u>	<u>1,224,154</u>

6. RAISING FUNDS
Other trading activities

	2023	2022
	£	£
Purchases	<u>34,830</u>	<u>19,631</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Delivering support and promoting awareness	<u>1,090,761</u>	<u>279,555</u>	<u>1,370,316</u>

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Delivering support and promoting awareness	<u>237,686</u>	<u>5,345</u>	<u>36,524</u>	<u>279,555</u>

Support costs, included in the above, are as follows:

Management

	2023 Charitable activities £	2022 Charitable activities £
Wages	123,282	117,188
Social security	10,344	9,823
Pensions	437	419
Rates and water	1,334	497
Insurance	1,945	688
Light and heat	2,928	2,276
Telephone	8,658	10,825
Postage and stationery	3,852	3,431
Advertising	2,034	2,850
Sundries	34,557	37,304
Rent	13,200	13,200
Motor expenses	773	340
Training	7,792	5,419
Repairs and renewals	<u>26,550</u>	<u>23,093</u>
	<u>237,686</u>	<u>227,353</u>

Governance costs

	2023 Charitable activities £	2022 Charitable activities £
Legal & professional fees	7,255	6,655
Auditors' remuneration	9,300	7,190
Payroll services	3,785	3,090
Bookkeeping	<u>11,645</u>	<u>9,759</u>
Carried forward	31,985	26,694

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. SUPPORT COSTS - continued

Governance costs - continued

	2023 Charitable activities £	2022 Charitable activities £
Brought forward	31,985	26,694
Bank loan interest	1,188	(361)
Loan interest paid	<u>3,351</u>	<u>2,677</u>
	<u>36,524</u>	<u>29,010</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	4,745	4,773
Goodwill amortisation	<u>600</u>	<u>600</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	976,486	864,499
Social security costs	82,405	71,280
Other pension costs	<u>12,908</u>	<u>11,666</u>
	<u>1,071,799</u>	<u>947,445</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Care staff	43	43
Management	<u>2</u>	<u>2</u>
	<u>45</u>	<u>45</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>1</u>

12. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2022 and 31 March 2023	<u>12,000</u>
AMORTISATION	
At 1 April 2022	4,800
Charge for year	<u>600</u>
At 31 March 2023	<u>5,400</u>
NET BOOK VALUE	
At 31 March 2023	<u>6,600</u>
At 31 March 2022	<u>7,200</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>225,000</u>	<u>3,879</u>	<u>228,879</u>
DEPRECIATION			
At 1 April 2022	15,600	1,426	17,026
Charge for year	<u>4,500</u>	<u>245</u>	<u>4,745</u>
At 31 March 2023	<u>20,100</u>	<u>1,671</u>	<u>21,771</u>
NET BOOK VALUE			
At 31 March 2023	<u>204,900</u>	<u>2,208</u>	<u>207,108</u>
At 31 March 2022	<u>209,400</u>	<u>2,453</u>	<u>211,853</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	19,161	17,558
Other debtors	6,627	4,134
Prepayments	<u>907</u>	<u>4,034</u>
	<u>26,695</u>	<u>25,726</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 17)	6,780	6,780
Trade creditors	1,255	1,174
Social security and other taxes	26,267	18,082
Sundry creditors & accruals	<u>76,293</u>	<u>72,769</u>
	<u>110,595</u>	<u>98,805</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 17)	<u>37,627</u>	<u>43,220</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,780</u>	<u>6,780</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>13,560</u>	<u>13,560</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>24,067</u>	<u>29,660</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>7,850</u>	<u>7,850</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

19. SECURED DEBTS

The following secured debts are included within creditors:

	2023 £	2022 £
Bank loans	<u>44,407</u>	<u>50,000</u>

The bank overdraft and bank loan are secured by legal charge over the freehold property known as 5 Hall Close, Hartford, Huntingdon.

20. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General Charitable Activities	325,312	(50,888)	43,469	317,893
Pinnies Cafe	-	(38,334)	38,334	-
Service Care Provision	-	81,803	(81,803)	-
HQ relocation fund	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	<u>331,312</u>	<u>(7,419)</u>	<u>-</u>	<u>323,893</u>
TOTAL FUNDS	<u>331,312</u>	<u>(7,419)</u>	<u>-</u>	<u>323,893</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	1,935	(52,823)	(50,888)
Pinnies Cafe	86,789	(125,123)	(38,334)
Service Care Provision	<u>1,309,003</u>	<u>(1,227,200)</u>	<u>81,803</u>
	<u>1,397,727</u>	<u>(1,405,146)</u>	<u>(7,419)</u>
TOTAL FUNDS	<u>1,397,727</u>	<u>(1,405,146)</u>	<u>(7,419)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General Charitable Activities	298,505	19,511	7,296	325,312
Pinnies Cafe	-	(32,025)	32,025	-
Service Care Provision	-	45,321	(45,321)	-
HQ relocation fund	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
	<u>298,505</u>	<u>32,807</u>	<u>-</u>	<u>331,312</u>
TOTAL FUNDS	<u>298,505</u>	<u>32,807</u>	<u>-</u>	<u>331,312</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	75,740	(56,229)	19,511
Pinnies Cafe	63,224	(95,249)	(32,025)
Service Care Provision	<u>1,148,691</u>	<u>(1,103,370)</u>	<u>45,321</u>
	<u>1,287,655</u>	<u>(1,254,848)</u>	<u>32,807</u>
TOTAL FUNDS	<u>1,287,655</u>	<u>(1,254,848)</u>	<u>32,807</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General Charitable Activities	298,505	(31,377)	50,765	317,893
Pinnies Cafe	-	(70,359)	70,359	-
Service Care Provision	-	127,124	(127,124)	-
HQ relocation fund	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
	<u>298,505</u>	<u>25,388</u>	<u>-</u>	<u>323,893</u>
TOTAL FUNDS	<u>298,505</u>	<u>25,388</u>	<u>-</u>	<u>323,893</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	77,675	(109,052)	(31,377)
Pinnies Cafe	150,013	(220,372)	(70,359)
Service Care Provision	<u>2,457,694</u>	<u>(2,330,570)</u>	<u>127,124</u>
	<u>2,685,382</u>	<u>(2,659,994)</u>	<u>25,388</u>
TOTAL FUNDS	<u>2,685,382</u>	<u>(2,659,994)</u>	<u>25,388</u>

Transfers between funds

The Charity is entitled to pool together unspent funding to support general activities such as the Pinnies Café project.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost for the year ended 31 March 2023 represents the contributions payable by the charity to the scheme and amounted to £12,908 (2022: £11,667)

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 or 31 March 2022

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,209	305
Other trading activities		
Pinnies Café sales	86,389	52,360
Investment income		
Interest receivable	126	14
Charitable activities		
Residential Income	1,296,303	1,137,870
Miscellaneous Grants Received	-	86,284
	1,296,303	1,224,154
Other income		
Rental income	12,700	10,822
Total incoming resources	1,397,727	1,287,655
EXPENDITURE		
Other trading activities		
Purchases for Pinnies Café	34,830	19,631
Charitable activities		
Wages	853,204	747,311
Social security	72,061	61,457
Pensions	12,471	11,247
Sub contractors	51,576	52,736
Travelling	19,225	17,296
Motor expenses	-	155
Welfare activities	2,642	8,395
Rent	48,377	41,423
Rates & Water	6,096	4,823
Insurance	19,068	16,888
Light & heat	5,742	3,834
Repairs & renewals	299	7,914
	1,090,761	973,479
Support costs		
Management		
Wages	123,282	117,188
Social security	10,344	9,823
Pensions	437	419
Rates and water	1,334	497
Insurance	1,945	688
Carried forward	137,342	128,615

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
Management		
Brought forward	137,342	128,615
Light and heat	2,928	2,276
Telephone	8,658	10,825
Postage and stationery	3,852	3,431
Advertising	2,034	2,850
Sundries	34,557	37,304
Rent	13,200	13,200
Motor expenses	773	340
Training	7,792	5,419
Repairs and renewals	<u>26,550</u>	<u>23,093</u>
	237,686	227,353
Other		
Goodwill	600	600
Freehold property	4,500	4,500
Improvements to property	<u>245</u>	<u>275</u>
	5,345	5,375
Governance costs		
Legal & professional fees	7,255	6,655
Auditors' remuneration	9,300	7,190
Payroll services	3,785	3,090
Bookkeeping	11,645	9,759
Bank loan interest	1,188	(361)
Loan interest paid	<u>3,351</u>	<u>2,677</u>
	<u>36,524</u>	<u>29,010</u>
Total resources expended	<u>1,405,146</u>	<u>1,254,848</u>
Net (expenditure)/income	<u><u>(7,419)</u></u>	<u><u>32,807</u></u>

HUNTINGDON MENCAP SOCIETY LIMITED

England & Wales - Charity number 1101927

Accounts

REGISTERED COMPANY NUMBER: 04730602 (England and Wales)
REGISTERED CHARITY NUMBER: 1101927

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Huntingdon Mencap Society Ltd**



George Hay Partnership LLP
Chartered Accountants and Statutory Auditor
St George's House, George Street
Huntingdon, Cambridgeshire PE29 3GH

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for the Year Ended 31 March 2022**

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**Reference and Administrative Details
for the Year Ended 31 March 2022**

TRUSTEES

Mrs A Aldred
Mrs P Robson
Mr T Shears
Ms S Duley
Mr P Finnigan (resigned 27.4.21)
Mr M Ryman
Mrs J Sanders (appointed 30.4.21)

COMPANY SECRETARY

Mrs A Aldred

REGISTERED OFFICE

107c High Street
Huntingdon
Cambridgeshire
PE29 3DL

REGISTERED COMPANY NUMBER 04730602 (England and Wales)

REGISTERED CHARITY NUMBER 1101927

AUDITORS

George Hay Partnership LLP
Chartered Accountants
and Statutory Auditor
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 of the charity are:

- The relief of people with a learning disability by the provision of help and support for them and for their families, dependents, and carers.
- 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.

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

The strategies employed to achieve the charity's objectives are to: -

- Increase public awareness and understanding of the abilities of people with a learning disability, their problems and needs and those of their families, dependents, and carers to assist their integration in society
- Encourage mutual help and co-operation between families, dependents, and carers of people with learning disabilities (particularly within the geographical vicinity of the Society) and, also between them and other agencies and individuals who work for and with them
- Assist and promote the Royal Society, its members, and groups (considering the work and resources of the Society) to achieve mutual or similar objectives
- Co-operate with other charities voluntary bodies and statutory authorities operating in furtherance of the objects of the Society or of similar charitable objects and exchange information and advice with them
- Raise funds and ask for and receive contributions (including subscriptions, donations, legacies, grants, and other gifts) provided that in raising funds the Society shall not undertake any permanent activities of a trading nature except those allowed by charity law
- Invest money of the society not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit
- Employ staff as are necessary for the proper pursuit of the objects upon such terms as to remuneration and otherwise as the Executive Committee shall decide provided that no paid member of staff shall be a member of the Executive Committee
- Appoint and constitute an advisory committee of people with a learning disability and such other advisory committees as the executive committee shall think fit
- Borrow or raise money in such manner and upon such terms as the Society shall think fit and may, for the purpose of securing any debt or other obligation of the Society, Mortgage or charge all or part of the property of the Society.
- Buy, take on lease or in exchange any buildings and/or land and maintain and equip such buildings and/or land for use and sell, lease, or otherwise dispose of them subject to complying with such conditions and obtaining such consents as may be required by charity law
- Undertake or accept any trusts or obligations
- Do all such other lawful things as shall further the attainment of the objects of the Society

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: Running a charity (PB2)'.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRATEGIC REPORT

Achievement and performance

We currently have 42 people who regularly use our support service, these are across 9 area 7 supported living houses an outreach service and Pinnies.

Core Activities

It is testament to our staff teams across 6 supported living services and an outreach service that our service users continue to thrive and remain happy in their homes and communities. We have felt the effects more keenly in the last quarter of 2022 as more people contracted the COVID virus, however this has been mitigated by a robust campaign of vaccination for service users and staff teams and by June 2021, 95% of the service had received both the initial vaccination and booster.

Therefore, the impact was mainly in staff shortages and ensuring safe staffing levels were maintained. We were able to finance this from the infection control and workforce development grants received earlier in the year, which due to our infection control measures and the dedication of our staff teams were still available at this late stage of the pandemic.

Our work in the community carried on via Pinnies, who provided support to the people who would normally be in the café on work placements, this took the form of emotional and practical help which helped to reduce the anxieties people were feeling about venturing in-to the community. Some people took the opportunity to improve their knowledge by completing online course in food hygiene, health, and safety etc.

This allowed us to open social activities, and we were able to enjoy the community that is Huntingdon Mencap once again.

Service User Forum

Our service users' forums began again, and we were delighted to be back at Rectory Gardens to talk about plans the summer with the first being a visit to the Norfolk Mencap Beach Hut in Old Hunstanton. This saw every household joining together to enjoy a day at the beach with cricket, paddling and fish and chips, a fantastic special occasion, as it had been two years since everyone last got together

Another of the decisions of the Service user Forum was to have a Thank you Theme for the September AGM, we had some fantastic displays from every household which highlighted so many people who pitched in to help us through the pandemic, how many new skills we had all learned, what we were grateful for. Again, thanks must go to our staff teams for their herculean efforts to not only keep people safe, but happy and engaged with the community they belong to.

Virtual Activities

We invested in digital resources during the Winter to continue virtual activities with the help from the Mencap digital grant scheme and our Whatsapp group became an essential tool in sharing day to day activities.

Christmas

We were able to have an early party at the Countryside Centre at Hinchbrook Park, thankfully our early planning paid off as the Country yet again went into lockdown the following week.

Security for future provision

The impact of our high benchmark of service provision is that we have successfully been accepted as a preferred service care provider by Cambridgeshire County Council to provide Supported Living Services for a ten-year period, of which there are 5 years remaining. We continue to work collaboratively with the Council to ensure that the needs of our service users are met, but also that we are paid at the appropriate levels accurately calculated and on time. This has been evidenced by the increase in this year's funding as people's needs are assessed and reviewed appropriately to ensure funding is correct.

These assurances coupled with ongoing discussions with local housing provider 'Places for People' puts us in a strong position to offer more people the opportunity to enjoy supported living in their own homes in the future. We have worked with Places for People from February 2020 to provide a three-place tenancy at Fox Grove in Godmanchester. The timescale of this project was hampered by the pandemic; however we were able to welcome our first new tenant in July 2021 with a second tenant arriving in September 2021 and we look forward to welcoming the third tenant in 2022.

**Report of the Trustees
for the Year Ended 31 March 2022**

Outreach Service

The outreach service aids people in many ways, from helping with finance and correspondence to being part of social groups. It can also help with accessing activities and learning new skills. It is intended for people who want to remain independent in their home and who only need a few hours of support per week to achieve this. We deliver support, which is bespoke to the service user as they choose who supports them, when they need support and how they would like their support delivered, making our outreach service unique and highly valued by our service users and their families. We actively look for opportunities to expand this service to positively impact the lives of more and more of our community.

Pinnies

We consider this is our forward-facing success of the Society as it combines the best of the wider community with the inclusion of our learning-disabled community. This has been evidenced in the campaigns we have supported during the difficult times people have found themselves in, from delivering food to the vulnerable, supporting our households and Outreach service to have nutritious meals as well as providing birthday and Christmas party catering to keep the consistency our service users needed in these unusual times.

Being part of the free school meals campaign in the Autumn not only kept children but was part of our philosophy of paying forward the kindness given by the wider community to all our service users and staff over the past year or two. We allocated similar resources to our Pinnies activities and generated more income from the great support it attracts, meaning that it has cost less than previous years. We aim to continue this further, with more work placements, and increased orders for outside catering already being seen.

Financial review

Framework developed over the past 3 years has contributed to the stability of our figures. We have had a good year following the disruption of the pandemic, recording a surplus of £32,808 which we will use to develop more opportunities and create a small reserve for when cashflow gets tight.



**Report of the Trustees
for the Year Ended 31 March 2022**

**STRATEGIC REPORT
Financial review continued**

Sound and transparent financial management is a key pillar in the delivery of our charity's objectives. We have continued to remain focused on introducing financial systems and reporting to support that objective including:

- Developing strong communication lines with our main funding provider to ensure timely and accurate funding payments with appropriate increases in funding
- Improving the effectiveness and reducing the cost of day-to-day bookkeeping and accounting.
- Developing a financial recording method which provides clarity of information for everyone to see.
- Developing a reserves policy and strategy

We consider these objectives to largely implemented but need to be continually managed and developed. The financial progress has been greatly strengthened by the input of our professional bookkeeper who is a great asset and part of the team.

Principal funding sources and reserves policy

Our core income is from service contracts awarded by Cambridgeshire County Council. It is therefore imperative that funding is accurate and provided on time if we are to operate a cohesive, efficient charity.

Trustees increased communication with our financial counterparts in CCC and improved service from them is directly reflected in this year's financial results. Not least in negotiating an uplift of funding to more accurately reflect clients' needs and the instigation of a review of specific individuals' funding needs. The input of the Trustees involved in that exercise was crucial to that outcome, which enables us to bolster our reserve, strengthening our long-term sustainability.

We finished the year in a strong, solvent position however, repayment of the bounce back loan starts soon after the year end, and the Trustees are aware of the need to invest as the Society grows. It is great that after years of "scraping through" we now can make exciting plans for expanding our services to more people, in a wider variety of impactful ways.



Fundraising

We have been fortunate to be nominated as a recipient of funds from the Cooperative Community Fund who have generously supported the work we do at Pinnies.

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 11th April 2003, and registered as a charity on 5th February 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of executive committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for one year after which they must be re-elected at the next Annual General Meeting. The Trustees have an active succession approach.

Organisational structure

The Executive Committee, which can have up to 12 members, administers the charity. The Committee meet every four to six weeks.

Decisions made at the Committee meeting are determined by a majority vote. In the case of an equality of votes the chair of the meeting shall have a second or casting vote.

Responsibility for the day-to-day monitoring and control of the Society's activities is held by Mrs. Susan Roberts.

Membership of the Society is open to all people who declare their support for the objectives of the society. Membership can be obtained by applying in a form prescribed by the Executive Committee. Membership is free and all members are eligible to vote on wider issues discussed by the Executive Committee.

Key Personnel

The Trustees are immensely proud and appreciative of the many staff that provide the high standard of care our service users benefit from.

Amongst the key management of the charity are the following:

- ✓ Susan (Sue) Roberts - CEO
- ✓ Rica Scott - Development & Training Co-Ordinator / Pinnies Café Manager
- ✓ Lynne Spratt - Support Services Registered Manager
- ✓ Marie Huggins - Administrator
- ✓ Andrea Bell - Bookkeeper

Risk management and use of professional advisers

Risk Management

Three main pillars of risk management are recognised:

- ❖ Care and well-being of clients and staff - Care and well-being of staff and clients is delegated to the CEO but regular reports are given to Trustees who comment and challenge as appropriate. External examination by the Care Quality Commission is a further cross check on our operational care and well-being outcomes.
- ❖ Financial governance - Financial risk management is delivered by use of a small financial team consisting of the CEO, two trustees (minimum) and our professional in-house bookkeeper who review the financial position monthly reporting to the main Trustees meetings, or as required, to highlight matters that require to be addressed.
- ❖ General organisation governance - Other areas of governance and also to include care and finance are controlled by means of a traffic light risk management register regularly maintained and reviewed by Trustees and the CEO.

**Report of the Trustees
for the Year Ended 31 March 2022**

Professional Advisors

Accounting

We continue dialogue with our accountant and auditors to review cost effectiveness in our relationship. As part of that we deploy an online accounting system that is resource efficient and additionally brings more of the day-to-day processing work back in-house to drive down costs.

Banking

As with all other cost areas we continuously review the services provided to the Society to confirm we are receiving the best value for money. Our current bankers remain supportive and work with us to explore relevant financial opportunities as well as advising on general cost efficiencies.

HR and Health & Safety consultants

The current provider, Rob Bryan has been chosen on reputation, cost and past performance. The contract agreed is on an annual basis and therefore can be renewed only on a successful previous year. Most providers have a minimum 3-year contract term which has not proved either cost effective or successful the past.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Huntingdon Mencap Society Ltd for the purposes of company law) are responsible for preparing 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are un-aware; and
- the trustees have taken all steps that they ought to have taken to make them-selves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, George Hay Partnership LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30.01.2023 and signed on the board's behalf by:

M Ryman

.....
Trustee

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

Opinion

We have audited the financial statements of Huntingdon Mencap Society Ltd (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance
2. Key drivers for the remuneration policies, bonus levels and performance targets
3. Appropriate use of and safeguarding of charity funds
4. Enquiries with management about their own identification and assessment of the risks of irregularities.
5. The matters discussed among the audit team regarding how and where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to stock valuation. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. The assessment of the risk of fraud in terms of misappropriation of assets highlighted fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include Health & Safety Legislation.

Audit response to risks identified:

- Areas of the valuation that are subjective and checked to corroborating evidence where possible.
- Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.
- To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the Statement of Financial Activities to ensure that they are genuine expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud, these procedures also include the review of profit margins.
- We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

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 auditors' 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.



Mr Colin Airey FCCA (Senior Statutory Auditor)
for and on behalf of George Hay Partnership LLP
Chartered Accountants and Statutory Auditor
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

Date: 31.01.2023

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	305	-	305	13,542
Charitable activities					
Delivering support and promoting awareness	5	86,284	-	86,284	99,502
Residential income		1,137,870	-	1,137,870	1,068,940
Other trading activities	3	52,360	-	52,360	22,088
Investment income	4	14	-	14	29
Other income		10,822	-	10,822	10,091
Total		<u>1,287,655</u>	<u>-</u>	<u>1,287,655</u>	<u>1,214,192</u>
EXPENDITURE ON					
Raising funds	6	19,631	-	19,631	9,140
Charitable activities					
Delivering support and promoting awareness	7	1,235,215	-	1,235,215	1,107,308
Total		<u>1,254,846</u>	<u>-</u>	<u>1,254,846</u>	<u>1,116,448</u>
NET INCOME					
Transfers between funds	20	32,808	-	32,808	97,744
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		32,808	-	32,808	97,744
RECONCILIATION OF FUNDS					
Total funds brought forward		298,504	-	298,504	200,760
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>331,312</u>	<u>-</u>	<u>331,312</u>	<u>298,504</u>

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Intangible assets	12	7,200	-	7,200	7,800
Tangible assets	13	<u>211,853</u>	<u>-</u>	<u>211,853</u>	<u>216,626</u>
		219,053	-	219,053	224,426
CURRENT ASSETS					
Debtors	14	25,726	-	25,726	29,280
Cash at bank and in hand		<u>228,558</u>	<u>-</u>	<u>228,558</u>	<u>164,021</u>
		254,284	-	254,284	193,301
CREDITORS					
Amounts falling due within one year	15	<u>(98,805)</u>	<u>-</u>	<u>(98,805)</u>	<u>(69,223)</u>
NET CURRENT ASSETS		<u>155,479</u>	<u>-</u>	<u>155,479</u>	<u>124,078</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		374,532	-	374,532	348,504
CREDITORS					
Amounts falling due after more than one year	16	<u>(43,220)</u>	<u>-</u>	<u>(43,220)</u>	<u>(50,000)</u>
NET ASSETS		<u>331,312</u>	<u>-</u>	<u>331,312</u>	<u>298,504</u>
FUNDS	20				
Unrestricted funds				<u>331,312</u>	<u>298,504</u>
TOTAL FUNDS				<u>331,312</u>	<u>298,504</u>

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

.....
Trustee

The notes form part of these financial statements

Huntingdon Mencap Society Ltd

Cash Flow Statement for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	67,191	94,287
Interest paid		<u>(2,316)</u>	<u>(5,285)</u>
Net cash provided by operating activities		<u>64,875</u>	<u>89,002</u>
Cash flows from investing activities			
Sale of intangible fixed assets		-	(3,484)
Sale of tangible fixed assets		-	3,484
Interest received		<u>14</u>	<u>29</u>
Net cash provided by investing activities		<u>14</u>	<u>29</u>
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		<u>(351)</u>	<u>(39,323)</u>
Net cash (used in)/provided by financing activities		<u>(351)</u>	<u>10,677</u>
Change in cash and cash equivalents in the reporting period		64,538	99,708
Cash and cash equivalents at the beginning of the reporting period		<u>164,021</u>	<u>64,313</u>
Cash and cash equivalents at the end of the reporting period		<u><u>228,558</u></u>	<u><u>164,021</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	32,809	97,744
Adjustments for:		
Depreciation charges	5,373	5,790
Loss on disposal of fixed assets	-	3,484
Interest received	(14)	(29)
Interest paid	2,316	5,285
Decrease/(increase) in debtors	3,554	(9,234)
Increase/(decrease) in creditors	<u>23,153</u>	<u>(8,753)</u>
Net cash provided by operations	<u><u>67,191</u></u>	<u><u>94,287</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>164,021</u>	<u>64,537</u>	<u>228,558</u>
	<u>164,021</u>	<u>64,537</u>	<u>228,558</u>
Debt			
Debts falling due within 1 year	(351)	(6,429)	(6,780)
Debts falling due after 1 year	<u>(50,000)</u>	<u>6,780</u>	<u>(43,220)</u>
	<u>(50,351)</u>	<u>351</u>	<u>(50,000)</u>
Total	<u><u>113,670</u></u>	<u><u>64,888</u></u>	<u><u>178,558</u></u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

The key sources of income includes donations, grants and cafe sales. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	not depreciated
Freehold property	2% on cost
Improvements to property	10% on reducing balance

Taxation

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	<u>305</u>	<u>13,542</u>

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Pinnies Café sales	<u>52,360</u>	<u>22,088</u>

The primary purpose of Pinnies Café is to give service users an opportunity to learn new skills, work as a team, gain valuable experience and integrate into the community. The objective is to financially breakeven, however the Trustees accept a deficit because the facility has such an impact on service users, staff and the local community.

Key management are looking at ways to make the Café more self-funding as part of their long-term strategy.

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest receivable	<u>14</u>	<u>29</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Miscellaneous Grants Received	86,284	99,502
Residential Income	<u>1,137,870</u>	<u>1,068,940</u>
	<u>1,224,154</u>	<u>1,168,442</u>

6. RAISING FUNDS
Other trading activities

	31.3.22	31.3.21
	£	£
Purchases	<u>19,631</u>	<u>9,140</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Delivering support and promoting awareness	<u>973,479</u>	<u>261,736</u>	<u>1,235,215</u>

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Delivering support and promoting awareness	<u>227,353</u>	<u>5,373</u>	<u>29,010</u>	<u>261,736</u>

Support costs, included in the above, are as follows:

Management

	31.3.2022	31.3.2021
	Charitable activities £	Charitable activities £
Wages	117,188	123,416
Social security	9,823	10,018
Pensions	419	1,090
Rates and water	497	243
Insurance	688	676
Light and heat	2,276	1,919
Telephone	10,825	8,825
Postage and stationery	3,431	3,711
Advertising	2,850	2,884
Sundries	37,304	19,232
Rent	13,200	13,200
Motor expenses	340	436
Training	5,419	1,261
Repairs and renewals	<u>23,093</u>	<u>11,248</u>
	<u>227,353</u>	<u>198,159</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. SUPPORT COSTS - continued
Governance costs

	31.3.22	31.3.21
	Charitable activities	Charitable activities
	£	£
Legal & professional fees	6,655	6,835
Auditors' remuneration	7,190	10,248
Payroll services	3,090	3,090
Bookkeeping	9,759	11,696
Bank loan interest	(361)	2,688
Loan interest paid	<u>2,677</u>	<u>2,597</u>
	<u>29,010</u>	<u>37,154</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	4,773	5,190
Deficit on disposal of fixed assets	-	3,484
Goodwill amortisation	<u>600</u>	<u>600</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	864,499	806,322
Social security costs	71,280	64,805
Other pension costs	<u>11,666</u>	<u>10,303</u>
	<u>947,445</u>	<u>881,430</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Care staff	43	41
Management	<u>2</u>	<u>2</u>
	<u>45</u>	<u>43</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.22	31.3.21
£60,001 - £70,000	<u>1</u>	<u>1</u>

12. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2021 and 31 March 2022	<u>12,000</u>
AMORTISATION	
At 1 April 2021	4,200
Charge for year	<u>600</u>
At 31 March 2022	<u>4,800</u>
NET BOOK VALUE	
At 31 March 2022	<u>7,200</u>
At 31 March 2021	<u>7,800</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>225,000</u>	<u>3,879</u>	<u>228,879</u>
DEPRECIATION			
At 1 April 2021	11,100	1,153	12,253
Charge for year	<u>4,500</u>	<u>273</u>	<u>4,773</u>
At 31 March 2022	<u>15,600</u>	<u>1,426</u>	<u>17,026</u>
NET BOOK VALUE			
At 31 March 2022	<u>209,400</u>	<u>2,453</u>	<u>211,853</u>
At 31 March 2021	<u>213,900</u>	<u>2,726</u>	<u>216,626</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	17,558	20,543
Other debtors	4,134	4,703
Prepayments	<u>4,034</u>	<u>4,034</u>
	<u>25,726</u>	<u>29,280</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 17)	6,780	351
Trade creditors	1,174	7,881
Social security and other taxes	18,082	24,127
Sundry creditors & accruals	<u>72,769</u>	<u>36,864</u>
	<u>98,805</u>	<u>69,223</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans (see note 17)	<u>43,220</u>	<u>50,000</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>6,780</u>	<u>351</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>13,560</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>29,660</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more than 5 years by instalments	-	10,000

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22 £	31.3.21 £
Within one year	<u>7,850</u>	<u>17,583</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.22 £	31.3.21 £
Bank loans	<u>50,000</u>	<u>50,351</u>

The bank overdraft and bank loan are secured by legal charge over the freehold property known as 5 Hall Close, Hartford, Huntingdon.

20. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General Charitable Activities	298,504	19,513	7,295	325,312
Pinnies Cafe	-	(32,025)	32,025	-
Service Care Provision	-	45,321	(45,321)	-
HQ relocation fund	-	-	<u>6,000</u>	<u>6,000</u>
	<u>298,504</u>	<u>32,809</u>	<u>-</u>	<u>331,312</u>
TOTAL FUNDS	<u>298,504</u>	<u>32,809</u>	<u>-</u>	<u>331,312</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	75,740	(56,227)	19,513
Pinnies Cafe	63,224	(95,249)	(32,025)
Service Care Provision	<u>1,148,691</u>	<u>(1,103,370)</u>	<u>45,321</u>
	<u>1,287,655</u>	<u>(1,254,846)</u>	<u>32,809</u>
TOTAL FUNDS	<u>1,287,655</u>	<u>(1,254,846)</u>	<u>32,809</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS - continued
Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General Charitable Activities	200,760	10,664	87,080	298,504
Pinnies Cafe	-	(35,978)	35,978	-
Service Care Provision	-	<u>123,058</u>	<u>(123,058)</u>	-
	<u>200,760</u>	<u>97,744</u>	-	<u>298,504</u>
TOTAL FUNDS	<u>200,760</u>	<u>97,744</u>	-	<u>298,504</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	66,457	(55,793)	10,664
Pinnies Cafe	59,682	(95,660)	(35,978)
Service Care Provision	<u>1,079,030</u>	<u>(955,972)</u>	<u>123,058</u>
	1,205,169	(1,107,425)	97,744
Restricted funds			
Workforce Capacity Grant Fund	9,023	(9,023)	-
	<u>9,023</u>	<u>(9,023)</u>	<u>-</u>
TOTAL FUNDS	<u>1,214,192</u>	<u>(1,116,448)</u>	<u>97,744</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General Charitable Activities	200,760	30,177	94,375	325,312
Pinnies Cafe	-	(68,003)	68,003	-
Service Care Provision	-	168,379	(168,379)	-
HQ relocation fund	-	-	<u>6,000</u>	<u>6,000</u>
	<u>200,760</u>	<u>130,553</u>	-	<u>331,312</u>
TOTAL FUNDS	<u>200,760</u>	<u>130,553</u>	-	<u>331,312</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	142,197	(112,020)	30,177
Pinnies Cafe	122,906	(190,909)	(68,003)
Service Care Provision	<u>2,227,721</u>	<u>(2,059,342)</u>	<u>168,379</u>
	2,492,824	(2,362,271)	130,553
Restricted funds			
Workforce Capacity Grant Fund	9,023	(9,023)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>2,501,847</u></u>	<u><u>(2,371,294)</u></u>	<u><u>130,553</u></u>

Transfers between funds

The Charity is entitled to pool together unspent funding to support general activities such as the Pinnies Café project.

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost for the year ended 31 March 2022 represents the contributions payable by the charity to the scheme and amounted to £11,667 (2020: £10,252)

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 or 31 March 2021

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	305	13,542
Other trading activities		
Pinnies Café sales	52,360	22,088
Investment income		
Interest receivable	14	29
Charitable activities		
Residential Income	1,137,870	1,068,940
Miscellaneous Grants Received	<u>86,284</u>	<u>99,502</u>
	1,224,154	1,168,442
Other income		
Rental income	<u>10,822</u>	<u>10,091</u>
Total incoming resources	1,287,655	1,214,192
EXPENDITURE		
Other trading activities		
Purchases for Pinnies Café	19,631	9,140
Charitable activities		
Wages	747,311	682,906
Social security	61,457	54,787
Pensions	11,247	9,213
Sub contractors	52,736	26,093
Travelling	17,296	11,084
Motor expenses	155	234
Welfare activities	8,395	11,310
Rent	41,423	42,111
Rates & Water	4,823	3,912
Insurance	16,888	16,438
Light & heat	3,834	3,457
Repairs & renewals	<u>7,914</u>	<u>1,176</u>
	973,479	862,721

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
Support costs		
Management		
Wages	117,188	123,416
Social security	9,823	10,018
Pensions	419	1,090
Rates and water	497	243
Insurance	688	676
Light and heat	2,276	1,919
Telephone	10,825	8,825
Postage and stationery	3,431	3,711
Advertising	2,850	2,884
Sundries	37,304	19,232
Rent	13,200	13,200
Motor expenses	340	436
Training	5,419	1,261
Repairs and renewals	<u>23,093</u>	<u>11,248</u>
	227,353	198,159
Other		
Goodwill	600	600
Freehold property	4,500	4,500
Improvements to property	273	690
Loss on sale of intangible fixed assets	<u>-</u>	<u>3,484</u>
	5,373	9,274
Governance costs		
Legal & professional fees	6,655	6,835
Auditors' remuneration	7,190	10,248
Payroll services	3,090	3,090
Bookkeeping	9,759	11,696
Bank loan interest	(361)	2,688
Loan interest paid	<u>2,677</u>	<u>2,597</u>
	<u>29,010</u>	<u>37,154</u>
Total resources expended	<u>1,254,846</u>	<u>1,116,448</u>
Net income	<u><u>32,809</u></u>	<u><u>97,744</u></u>

This page does not form part of the statutory financial statements

HUNTINGDON MENCAP SOCIETY LIMITED

England & Wales - Charity number 1101927

Accounts

REGISTERED COMPANY NUMBER: 04730602 (England and Wales)
REGISTERED CHARITY NUMBER: 1101927

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
Huntingdon Mencap Society Ltd**



George Hay Partnership LLP
Chartered Accountants and Statutory Auditor
St George's House, George Street
Huntingdon, Cambridgeshire PE29 3GH

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for the Year Ended 31 March 2021**

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**Reference and Administrative Details
for the Year Ended 31 March 2021**

TRUSTEES	Mrs A Aldred Mrs P Robson Mr T Shears Ms S Duley Mr P Finnigan (resigned 27.04.21) Mr M Ryman Mr D Moir (resigned 30.10.20) Mrs J Sanders (appointed 01.01.22)
COMPANY SECRETARY	Mrs A Aldred
REGISTERED OFFICE	107c High Street Huntingdon Cambridgeshire PE29 3DL
REGISTERED COMPANY NUMBER	04730602 (England and Wales)
REGISTERED CHARITY NUMBER	1101927
AUDITORS	George Hay Partnership LLP Chartered Accountants and Statutory Auditor St George's House George Street Huntingdon Cambridgeshire PE29 3GH

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the charity are:

- The relief of people with a learning disability by the provision of help and support for them and for their families, dependents, and carers.
- 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.

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

The strategies employed to achieve the charity's objectives are to: -

- Increase public awareness and understanding of the abilities of people with a learning disability, their problems and needs and those of their families, dependents, and carers to assist their integration in society
- Encourage mutual help and co-operation between families, dependents, and carers of people with learning disabilities (particularly within the geographical vicinity of the Society) and, also between them and other agencies and individuals who work for and with them
- Assist and promote the Royal Society, its members, and groups (considering the work and resources of the Society) to achieve mutual or similar objectives
- Co-operate with other charities voluntary bodies and statutory authorities operating in furtherance of the objects of the Society or of similar charitable objects and exchange information and advice with them
- Raise funds and ask for and receive contributions (including subscriptions, donations, legacies, grants, and other gifts) provided that in raising funds the Society shall not undertake any permanent activities of a trading nature except those allowed by charity law
- Invest money of the society not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit
- Employ staff as are necessary for the proper pursuit of the objects upon such terms as to remuneration and otherwise as the Executive Committee shall decide provided that no paid member of staff shall be a member of the Executive Committee
- Appoint and constitute an advisory committee of people with a learning disability and such other advisory committees as the executive committee shall think fit
- Borrow or raise money in such manner and upon such terms as the Society shall think fit and may, for the purpose of securing any debt or other obligation of the Society, Mortgage or charge all or part of the property of the Society.
- Buy, take on lease or in exchange any buildings and/or land and maintain and equip such buildings and/or land for use and sell, lease, or otherwise dispose of them subject to complying with such conditions and obtaining such consents as may be required by charity law
- Undertake or accept any trusts or obligations
- Do all such other lawful things as shall further the attainment of the objects of the Society

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: Running a charity (PB2)'.

**Report of the Trustees
for the Year Ended 31 March 2021**

STRATEGIC REPORT

Achievement and performance

We support 38 people all who have a learning disability in various settings.

Our supported living service predominantly offers support for people choosing to live in shared accommodation. This service is provided 24 hours per day 365 days per year. Each household have their own team who are able to offer all the support needed to enable service users to thrive in their own home engage with the activities in the community and be part of the wider Hunts Mencap family therefore making safe friend networks to enjoy time with. We also support people who live independently in the community via our Outreach service offering up to 12 hours per week to each person to enable emotional and social wellbeing as well as practical help to maintain skills for safe independent living.

We encourage our service users to be proactive in helping to improve the activities and opportunities we offer and this can be done in many ways formally through our service user forums informally through social meet ups particularly at Pinnies and our Mencap office which has an open-door policy and all of our service users, the support staff families and friends are welcome to pop in for a chat. These simple methods of communication are how the Society have continually improved year on year, by active listening and appropriate action we can provide what is wanted not what we think people, need inspiring confidence and self-worth

COVID-19

The past year has been challenging in the extreme because of the Coronavirus pandemic. The staff team has been exemplary in their dedication, loyalty and fastidious care and attention given to those in their care, led by our CEO and senior management team. The Board of Trustees would like to formally thank everyone for their continued support. The service should be extremely proud of the way it has supported and cared for some of the most vulnerable people in society.

Every effort has been made to ensure that life in lockdown has been stable, happy, and entertaining for our service users. Wherever possible, contact with family and friends has been maintained. Indeed, some of our tenants have thrived throughout this difficult time as they have been relieved from external pressures and been able to feel safe and secure in their own homes.

Charitable Activities

The global pandemic has had a significant impact on the charity sector and the Society has not been exempt from this. The Freeman's Charity of Huntingdon kindly donated money for us to purchase iPads for each of the group homes, enabling tenants to access a wealth of online activities, games, and apps, as well as facilitating contact with friends and family via video conferencing platforms.

Pinnies Café

The hospitality industry has been one of the most affected by the pandemic and has been closed for a large part of the past year. When open, the team has been both flexible and innovative in the services they have offered. This has included a full take-out service, a "meals on wheels" service providing hot lunches for clinically extremely vulnerable people living locally, providing afternoon teas for the elderly, and working collaboratively with the Godmanchester Food Bank to provide free school meals whilst children have been home schooling. The service has benefited from Government Grants including furlough payments for some staff, which has enabled the café to maintain it's vital community presence throughout the last year.

Security for future provision

The impact of our high benchmark of service provision is that we have successfully been accepted as a preferred service care provider by Cambridgeshire County Council to provide Supported Living Services for a ten-year period, of which there are 8 years remaining. We continue to work collaboratively with the Council to ensure that the needs of our service users are met, but also that we are paid at the appropriate levels accurately calculated and on time.

Outreach service

This service too has been hard hit by the pandemic as we have needed to protect both staff and people using the service from contracting Coronavirus. Only a very limited in-person service has been provided to those in absolute need. Contact has been maintained throughout by remote means.

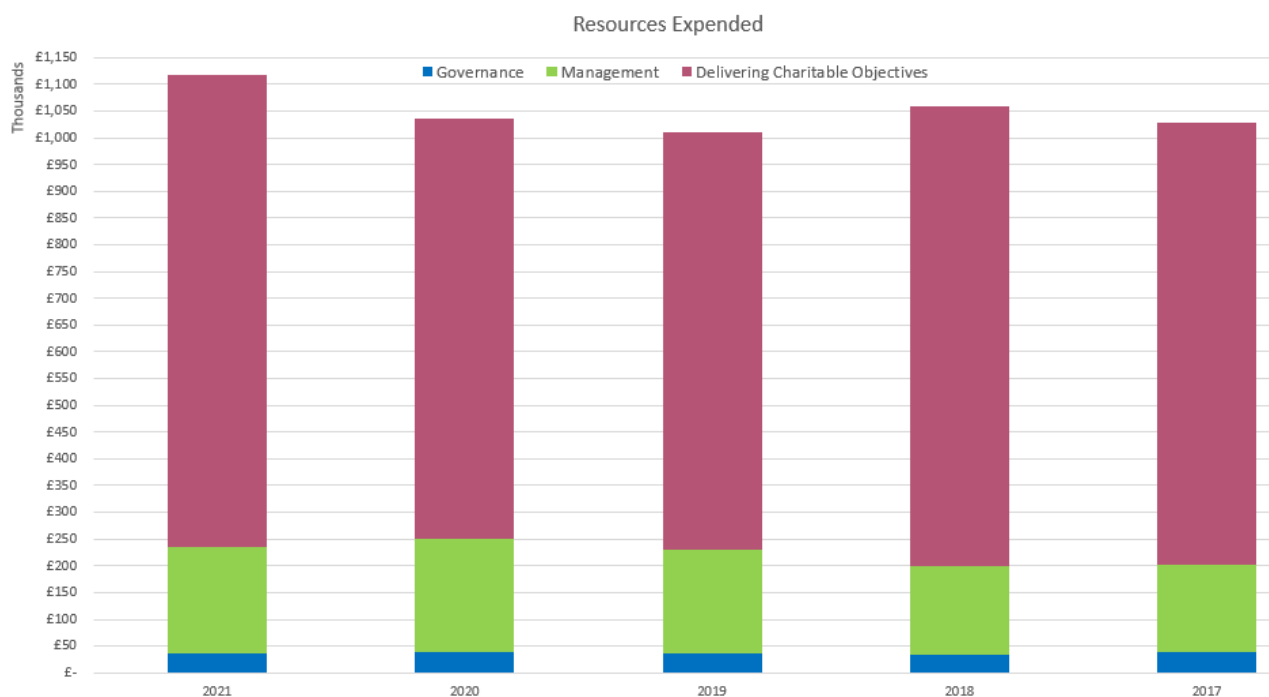
**Report of the Trustees
for the Year Ended 31 March 2021**

Financial review

Financial Position

Thanks to sound and transparent financial management this was a positive year for the society with a surplus recorded of £97,744, there was a number of reasons for this:

- ✓ Increased funding in delivered support to our supported tenancies and out-reach service, which the trustees had identified as particularly problematic due to the age of the contracts which did not reflect the changing needs of our service users. After meeting with Cambridge County Council, the funding was increased to reflect the appropriate costs incurred by the Society and going forward this will be reviewed on an annual basis.
- ✓ Due to the Pandemic, there were various grant schemes and incentives to ensure services were being delivered to the most vulnerable people, we were able to use these resources to provide infection control measures to keep our service users safe.
- ✓ Key Social activities were suspended and therefore spending decreased in these areas.
- ✓ Although closed for an extended period, Pinnies benefitted from the government grant schemes available to help businesses carry on through the pandemic restrictions. However, although sales revenues were hindered, the Pinnies team were able to provide community support by delivering meals not only to our service user groups but to the elderly and vulnerable in the community. We hope these efforts will increase our visibility in the community and further promote the work the Society does in the area. We aim to further this impact by offering more temporary work placements for people from the wider community who may not have full eligibility to receive statutory funding however their vulnerability necessitates a caring and supported workplace as a starting point to being in employment.
- ✓ Workforce development grants enabled us to upskill staff to ensure they could take on support roles when staff capacity was limited.
- ✓ Being part of the Personal Protective Equipment scheme, enabled us to get all of the equipment we needed at no cost which has been invaluable and contributed in no small part to our financial wellbeing.



**Report of the Trustees
for the Year Ended 31 March 2021**

STRATEGIC REPORT

Financial review continued

Principal funding sources and reserves policy

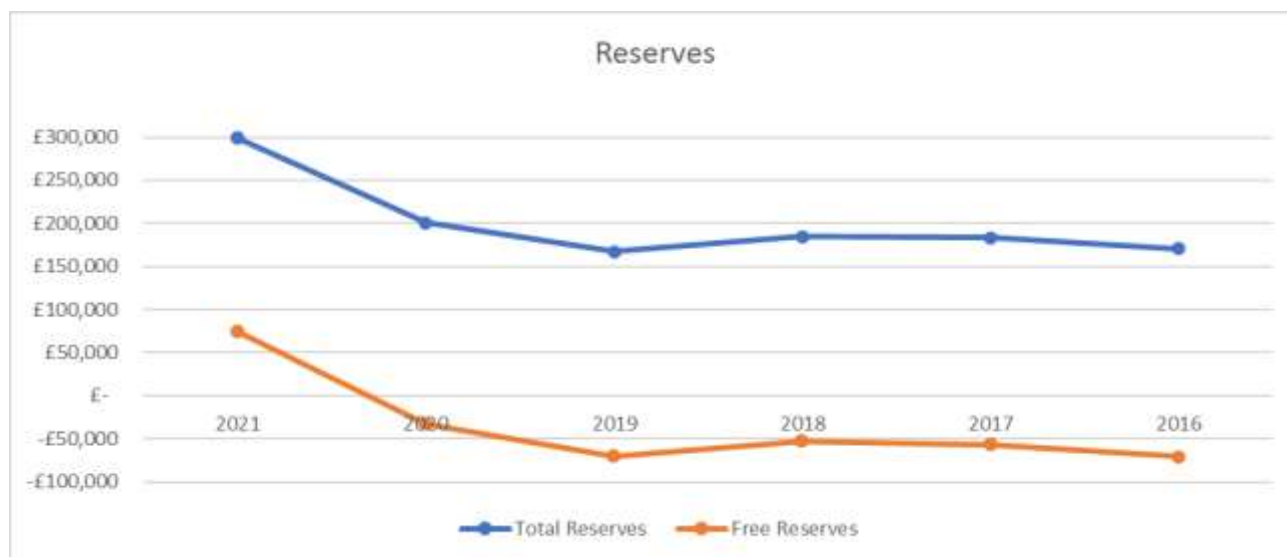
The input of the Trustees involved in that exercise was crucial to that outcome which enables us to bolster our Reserve strengthening our long-term sustainability is a key pillar in the delivery of our charity. We have continued to remain focused on introducing financial systems and reporting to support that objective including:

- Developing strong communication lines with our main funding provider to ensure timely and accurate funding payments with appropriate increases in funding
- Improving the effectiveness and reducing the cost of day-to-day bookkeeping and accounting.
- Developing a financial recording method which provides clarity of information for everyone to see.
- Developing a reserves policy and strategy

We consider these objectives to largely be in place but need to be continually managed and developed. The financial clarity and process has been much improved by the input of our professional bookkeeper who is a great asset and part of the team. All of these objectives have allowed us to move to a strengthened financial position.

This year we are in a strong financial position to move forward with a free closing £124,078 this will allow the Society to have a 2-month cash reserve and builds positively and at a more rapid pace the objective of strengthening the reserves policy. It will also allow the Society to consider expanding the supported living services we provide and post Covid. We feel this will be much needed as the process of transitioning from home to supported living has been hampered by the Covid outbreak leaving more people to come into the social care system.

We took the opportunity given by the government to apply for a £50k bounce back loan [BBL] which has enabled to clear our mortgage with Barclays Bank costing interest of 5.5%pa and had a monthly cash outflow of £902. The BBL is at an interest rate 2.5% and has a deferred payment scheme of 12 months after which a monthly repayment of £585 shall be made. In the first 12 months this will improve cashflow by £10,824 with a subsequent annual reduction of £3,804. The change in lending has the added benefit of ending trustee guarantees which had been applied to both our Mortgage and Overdraft facility. Remaining Monies from the BBL are retained in a separate account and form part of the reserve fund.



**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 11th April 2003, and registered as a charity on 5th February 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of executive committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for one year after which they must be re-elected at the next Annual General Meeting. The Trustees have an active succession approach.

The board was saddened to receive the resignation of the Chairman, Mr. David Moir and that of Mr. Peter Finnegan who left us at the end of March 2021. We welcome Mrs. Jillian Sanders who will join the board during the 2021/22 financial year.

Organisational structure

The Executive Committee, which can have up to 12 members, administers the charity. The Committee meet every four to six weeks.

Decisions made at the Committee meeting are determined by a majority vote. In the case of an equality of votes the chair of the meeting shall have a second or casting vote.

Responsibility for the day-to-day monitoring and control of the Society's activities is held by Mrs. Susan Roberts.

Membership of the Society is open to all people who declare their support for the objectives of the society. Membership can be obtained by applying in a form pre-scribed by the Executive Committee. Membership is free and all members are eligible to vote on wider issues discussed by the Executive Committee.

Key Personnel

The Trustees are immensely proud and appreciative of the many staff that provide the high standard of care our service users benefit from.

Amongst the key management of the charity are the following:

Susan (Sue) Roberts - CEO

Rica Scott - Development & Training Co-Ordinator / Pinnies Café Manager

Lynne Spratt - Support Services Registered Manager

Marie Huggins - Administrator

Andrea Bell - Bookkeeper

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT
Risk management and use of professional advisers

Risk Management

Three main pillars of risk management are recognised:

- ❖ Care and well-being of clients and staff - Care and well-being of staff and clients is delegated to the CEO but regular reports are given to Trustees who comment and challenge as appropriate. External examination by the Care Quality Commission is a further cross check on our operational care and well-being outcomes.
- ❖ Financial governance - Financial risk management is delivered by use of a small financial team consisting of the CEO, two trustees (minimum) and our professional in house bookkeeper who review the financial position monthly reporting to the main Trustees meetings, or as required, to highlight matters that require to be addressed.
- ❖ General organisation governance - Other areas of governance and also to include care and finance are controlled by means of a traffic light risk management register regularly maintained and reviewed by Trustees and the CEO.

Professional Advisors

Accounting

We have continued dialogue with our auditors to review cost effectiveness in our relationship. As part of that we now deploy an online accounting system that is resource efficient and additionally brings more of the day-to-day processing work back in-house to drive down costs. This process is ongoing.

Banking

As with all other cost areas we continuously review the services provided to the Society to confirm we are receiving the best value for money. Our current bankers re-main supportive and work with us to explore relevant financial opportunities as well as advising on general cost efficiencies.

HR and Health & Safety consultants

The current provider, Rob Bryan has been chosen on reputation, cost and past performance. The contract agreed is on an annual basis and therefore can be renewed only on a successful previous year. Most providers have a minimum 3-year contract term which has not proved either cost effective or successful the past.

**Report of the Trustees
for the Year Ended 31 March 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Huntingdon Mencap Society Ltd for the purposes of company law) are responsible for preparing 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 charitable company and of the incoming resources and application of resources, including the in-come and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; - observe the methods and principles in the Charity SORP; - make judgements and estimates that are reasonable and prudent; - state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and - the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, George Hay Partnership LLP, were proposed for re-appointment at the Annual General Meeting, held in September 2021.

The report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 5th January 2022 and signed on the board's behalf by:

Mrs A. Aldred
Trustee

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

Opinion

We have audited the financial statements of Huntingdon Mencap Society Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

1. The nature of the industry and sector, control environment and business performance
2. Key drivers for the remuneration policies or directors' remuneration, bonus levels and performance targets
3. Enquiries with management about their own identification and assessment of the risks of irregularities.
4. The matters discussed among the audit team regarding how and where fraud might occur and fraud indicators.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in terms of misstatements in the financial statements was in relation to stock valuation. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override. The assessment of the risk of fraud in terms of misappropriation of assets highlighted fraudulent payments as a focus area.

In addition we considered the legal and regulatory framework that the company operates in, focusing on provisions of these law and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. Key laws considered include the UK Companies Act and UK Tax Legislation.

We also considered those laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty, these include Health & Safety Legislation.

Report of the Independent Auditors to the Members of Huntingdon Mencap Society Ltd

Audit response to risks identified:

Areas of the valuation that are subjective and checked to corroborating evidence where possible.

Testing was undertaken on the completeness of liabilities to include both substantive and analytical procedures. Standard procedures were used to test management override including the review of year end journals and whether the judgments made in making accounting estimates are indicative of potential bias.

To cover the assessed risks in relation to fraudulent payments, we ensure that transactions are conducted in line with the company's authority matrix, together with a review of expenses in the profit and loss to ensure that they are genuine business expenses. We also perform analytical procedures to identify any unusual or unexpected relationship that may indicate risks of material misstatement due to fraud, these procedures also include the review of profit margins.

We remained alert to any indications of fraud or non-compliance throughout the entire audit process.

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 auditors' 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.

Mrs T M Hunter FCCA ACA DChA (Senior Statutory Auditor)
for and on behalf of George Hay Partnership LLP
Chartered Accountants and Statutory Auditor
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

Date: 6th January 2022



**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,542	-	13,542	1,339
Charitable activities	5				
Delivering support and promoting awareness		90,479	9,023	99,502	-
Residential income		1,068,940	-	1,068,940	1,002,362
Other trading activities	3	22,088	-	22,088	54,145
Investment income	4	29	-	29	55
Other income		10,091	-	10,091	12,665
Total		1,205,169	9,023	1,214,192	1,070,566
EXPENDITURE ON					
Raising funds	6	9,140	-	9,140	18,143
Charitable activities	7				
Delivering support and promoting awareness		1,098,285	9,023	1,107,308	1,018,981
Total		1,107,425	9,023	1,116,448	1,037,124
NET INCOME		97,744	-	97,744	33,442
RECONCILIATION OF FUNDS					
Total funds brought forward		200,760	-	200,760	167,318
TOTAL FUNDS CARRIED FORWARD		<u>298,504</u>	<u>-</u>	<u>298,504</u>	<u>200,760</u>

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	12	7,800	-	7,800	8,400
Tangible assets	13	<u>216,626</u>	<u>-</u>	<u>216,626</u>	<u>225,300</u>
		224,426	-	224,426	233,700
CURRENT ASSETS					
Debtors	14	29,280	-	29,280	20,046
Cash at bank and in hand		<u>164,021</u>	<u>-</u>	<u>164,021</u>	<u>64,313</u>
		193,301	-	193,301	84,359
CREDITORS					
Amounts falling due within one year	15	<u>(69,223)</u>	<u>-</u>	<u>(69,223)</u>	<u>(85,304)</u>
NET CURRENT ASSETS		<u>124,078</u>	<u>-</u>	<u>124,078</u>	<u>(945)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		348,504	-	348,504	232,755
CREDITORS					
Amounts falling due after more than one year	16	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>	<u>(31,995)</u>
NET ASSETS		<u>298,504</u>	<u>-</u>	<u>298,504</u>	<u>200,760</u>
FUNDS	20				
Unrestricted funds				<u>298,504</u>	<u>200,760</u>
TOTAL FUNDS				<u>298,504</u>	<u>200,760</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5th January 2022 and were signed on its behalf by:

Mrs A Aldred
Trustee

**Cash Flow Statement
for the Year Ended 31 March 2021**

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations 1	94,287	102,199
Interest paid	<u>(5,285)</u>	<u>(8,429)</u>
Net cash provided by operating activities	<u>89,002</u>	<u>93,770</u>
 Cash flows from investing activities		
Sale of intangible fixed assets	(3,484)	-
Sale of tangible fixed assets	3,484	-
Interest received	<u>29</u>	<u>55</u>
Net cash provided by investing activities	<u>29</u>	<u>55</u>
 Cash flows from financing activities		
New loans in year	50,000	-
Loan repayments in year	<u>(39,323)</u>	<u>(8,062)</u>
Net cash provided by/(used in) financing activities	<u>10,677</u>	<u>(8,062)</u>
Change in cash and cash equivalents in the reporting period	99,708	85,763
Cash and cash equivalents at the beginning of the reporting period	<u>64,313</u>	<u>(21,450)</u>
 Cash and cash equivalents at the end of the reporting period	<u>164,021</u>	<u>64,313</u>

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	97,744	33,442
Adjustments for:		
Depreciation charges	5,790	4,367
Loss on disposal of fixed assets	3,484	-
Interest received	(29)	(55)
Interest paid	5,285	8,429
(Increase)/decrease in debtors	(9,234)	52,961
(Decrease)/increase in creditors	<u>(8,753)</u>	<u>3,055</u>
Net cash provided by operations	<u><u>94,287</u></u>	<u><u>102,199</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>64,313</u>	<u>99,708</u>	<u>164,021</u>
	<u>64,313</u>	<u>99,708</u>	<u>164,021</u>
Debt			
Debts falling due within 1 year	(7,679)	7,328	(351)
Debts falling due after 1 year	<u>(31,995)</u>	<u>(18,005)</u>	<u>(50,000)</u>
	<u>(39,674)</u>	<u>(10,677)</u>	<u>(50,351)</u>
Total	<u><u>24,639</u></u>	<u><u>89,031</u></u>	<u><u>113,670</u></u>

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

The key sources of income include donations, grants and cafe sales. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- not depreciated
Freehold property	- 2% on cost
Improvements to property	- 10% on reducing balance

Taxation

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>13,542</u>	<u>1,339</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Pinnies Café sales	<u>22,088</u>	<u>54,145</u>

The primary purpose of Pinnies Café is to give service users an opportunity to learn new skills, work as a team, gain valuable experience and integrate into the community. The objective is to financially breakeven, however the Trustees accept a deficit because the facility has such an impact on service users, staff and the local community.

Key management are looking at ways to make the Café more self-funding as part of their long term strategy.

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable	<u>29</u>	<u>55</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Miscellaneous Grants Received	Delivering support and promoting awareness	99,502	-
Residential Income	Residential income	<u>1,068,940</u>	<u>1,002,362</u>
		<u>1,168,442</u>	<u>1,002,362</u>

6. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	<u>9,140</u>	<u>18,143</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Delivering support and promoting awareness	<u>862,721</u>	<u>244,587</u>	<u>1,107,308</u>

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Delivering support and promoting awareness	<u>198,159</u>	<u>9,274</u>	<u>37,154</u>	<u>244,587</u>

Support costs, included in the above, are as follows:

Management

	2021 Delivering support and promoting awareness £	2020 Total activities £
Wages	123,416	128,750
Social security	10,018	14,289
Pensions	1,090	384
Rates and water	243	1,003
Insurance	676	971
Light and heat	1,919	2,640
Telephone	8,825	7,271
Postage and stationery	3,711	2,844
Advertising	2,884	2,772
Sundries	19,232	25,340
Rent	13,200	13,200
Motor expenses	436	3,087
Subscriptions	-	202
Training	1,261	1,820
Repairs and renewals	<u>11,248</u>	<u>5,293</u>
	<u>198,159</u>	<u>209,866</u>

Governance costs

	2021 Delivering support and promoting awareness £	2020 Total activities £
Legal & professional fees	6,835	8,706
Auditors' remuneration	10,248	9,240
Payroll services	<u>3,090</u>	<u>2,880</u>
Carried forward	20,173	20,826

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. SUPPORT COSTS - continued**Governance costs - continued**

	2021 Delivering support and promoting awareness £	2020 Total activities £
Brought forward	20,173	20,826
Bookkeeping	11,696	9,645
Bank loan interest	2,688	2,730
Loan interest paid	<u>2,597</u>	<u>5,699</u>
	<u>37,154</u>	<u>38,900</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	5,190	3,767
Deficit on disposal of fixed assets	3,484	-
Goodwill amortisation	<u>600</u>	<u>600</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There was not any trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were not any trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	806,322	717,137
Social security costs	64,805	55,707
Other pension costs	<u>10,303</u>	<u>8,017</u>
	<u>881,430</u>	<u>780,861</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Care staff	41	38
Management	<u>2</u>	<u>2</u>
	<u>43</u>	<u>40</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	<u>1</u>	<u>1</u>

12. INTANGIBLE FIXED ASSETS**COST**

At 1 April 2020 and 31 March 2021

Goodwill
£

12,000

AMORTISATION

At 1 April 2020

3,600

Charge for year

600

At 31 March 2021

4,200

NET BOOK VALUE

At 31 March 2021

7,800

At 31 March 2020

8,400

13. TANGIBLE FIXED ASSETS**COST**

At 1 April 2020

Freehold
property
£

225,000

Improvements
to
property
£

10,792

Totals
£

235,792

Disposals

-

(6,913)

(6,913)

At 31 March 2021

225,000

3,879

228,879

DEPRECIATION

At 1 April 2020

6,600

3,892

10,492

Charge for year

4,500

690

5,190

Eliminated on disposal

-

(3,429)

(3,429)

At 31 March 2021

11,100

1,153

12,253

NET BOOK VALUE

At 31 March 2021

213,900

2,726

216,626

At 31 March 2020

218,400

6,900

225,300

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	20,543	14,664
Other debtors	4,703	2,266
Prepayments	<u>4,034</u>	<u>3,116</u>
	<u>29,280</u>	<u>20,046</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 17)	351	7,679
Trade creditors	7,881	4,350
Social security and other taxes	24,127	14,512
Sundry creditors & accruals	<u>36,864</u>	<u>58,763</u>
	<u>69,223</u>	<u>85,304</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 17)	<u>50,000</u>	<u>31,995</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>351</u>	<u>7,679</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>7,679</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>30,000</u>	<u>23,036</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more than 5 years by instalments	10,000	1,280

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	17,583	26,500
Between one and five years	<u>-</u>	<u>10,833</u>
	<u>17,583</u>	<u>37,333</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2021 £	2020 £
Bank loans	<u>50,351</u>	<u>39,674</u>

The bank overdraft and bank loan are secured by legal charge over the freehold property known as 5 Hall Close, Hartford, Huntingdon.

Personal guarantees provided to Barclays have been withdrawn, as alternative finance has been arranged.

20. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General Charitable Activities	200,760	10,664	87,080	298,504
Pinnies Cafe	-	(35,978)	35,978	-
Service Care Provision	<u>-</u>	<u>123,058</u>	<u>(123,058)</u>	<u>-</u>
	<u>200,760</u>	<u>97,744</u>	<u>-</u>	<u>298,504</u>
TOTAL FUNDS	<u>200,760</u>	<u>97,744</u>	<u>-</u>	<u>298,504</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	66,457	(55,793)	10,664
Pinnies Cafe	59,682	(95,660)	(35,978)
Service Care Provision	<u>1,079,030</u>	<u>(955,972)</u>	<u>123,058</u>
	1,205,169	(1,107,425)	97,744
Restricted funds			
Workforce Capacity Grant Fund	<u>9,023</u>	<u>(9,023)</u>	<u>-</u>
TOTAL FUNDS	<u>1,214,192</u>	<u>(1,116,448)</u>	<u>97,744</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

20. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General Charitable Activities	175,653	(154,749)	179,856	200,760
Pinnies Cafe	(8,335)	(31,325)	39,660	-
Service Care Provision	-	219,516	(219,516)	-
	<u>167,318</u>	<u>33,442</u>	<u>-</u>	<u>200,760</u>
TOTAL FUNDS	<u>167,318</u>	<u>33,442</u>	<u>-</u>	<u>200,760</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	1,395	(156,144)	(154,749)
Pinnies Cafe	54,144	(85,469)	(31,325)
Service Care Provision	1,015,027	(795,511)	219,516
	<u>1,070,566</u>	<u>(1,037,124)</u>	<u>33,442</u>
TOTAL FUNDS	<u>1,070,566</u>	<u>(1,037,124)</u>	<u>33,442</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General Charitable Activities	175,653	(144,085)	266,936	298,504
Pinnies Cafe	(8,335)	(67,303)	75,638	-
Service Care Provision	-	342,574	(342,574)	-
	<u>167,318</u>	<u>131,186</u>	<u>-</u>	<u>298,504</u>
TOTAL FUNDS	<u>167,318</u>	<u>131,186</u>	<u>-</u>	<u>298,504</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Charitable Activities	67,852	(211,937)	(144,085)
Pinnies Cafe	113,826	(181,129)	(67,303)
Service Care Provision	<u>2,094,057</u>	<u>(1,751,483)</u>	<u>342,574</u>
	2,275,735	(2,144,549)	131,186
Restricted funds			
Workforce Capacity Grant Fund	9,023	(9,023)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>2,284,758</u></u>	<u><u>(2,153,572)</u></u>	<u><u>131,186</u></u>

Transfers between funds

The Charity is entitled to pool together unspent funding to support general activities such as the Pinnies Café project.

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost for the year ended 31 March 2021 represents the contributions payable by the charity to the scheme and amounted to £10,252 (2020: £8,016)

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,542	1,339
Other trading activities		
Pinnies Café sales	22,088	54,145
Investment income		
Interest receivable	29	55
Charitable activities		
Residential Income	1,068,940	1,002,362
Miscellaneous Grants Received	<u>99,502</u>	<u>-</u>
	1,168,442	1,002,362
Other income		
Rental income	<u>10,091</u>	<u>12,665</u>
Total incoming resources	1,214,192	1,070,566
EXPENDITURE		
Other trading activities		
Purchases for Pinnies Café	9,140	18,143
Charitable activities		
Wages	682,906	588,387
Social security	54,787	41,418
Pensions	9,213	7,633
Sub contractors	26,093	20,978
Travelling	11,084	18,546
Motor expenses	234	4,100
Welfare activities	11,310	14,760
Rent	42,111	43,737
Rates & Water	3,912	6,790
Insurance	16,438	14,214
Light & heat	3,457	4,680
Repairs & renewals	<u>1,176</u>	<u>605</u>
	862,721	765,848
Support costs		
Management		
Wages	123,416	128,750
Social security	10,018	14,289
Pensions	1,090	384
Rates and water	243	1,003
Insurance	676	971
Carried forward	135,443	145,397

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
Management		
Brought forward	135,443	145,397
Light and heat	1,919	2,640
Telephone	8,825	7,271
Postage and stationery	3,711	2,844
Advertising	2,884	2,772
Sundries	19,232	25,340
Rent	13,200	13,200
Motor expenses	436	3,087
Subscriptions	-	202
Training	1,261	1,820
Repairs and renewals	<u>11,248</u>	<u>5,293</u>
	198,159	209,866
Other		
Goodwill	600	600
Freehold property	4,500	3,000
Improvements to property	690	767
Loss on sale of intangible fixed assets	<u>3,484</u>	<u>-</u>
	9,274	4,367
Governance costs		
Legal & professional fees	6,835	8,706
Auditors' remuneration	10,248	9,240
Payroll services	3,090	2,880
Bookkeeping	11,696	9,645
Bank loan interest	2,688	2,730
Loan interest paid	<u>2,597</u>	<u>5,699</u>
	<u>37,154</u>	<u>38,900</u>
Total resources expended	<u>1,116,448</u>	<u>1,037,124</u>
Net income	<u><u>97,744</u></u>	<u><u>33,442</u></u>