

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

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Report of the Independent Auditors	8 to 102
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 23
Detailed Statement of Financial Activities	24 to 25



**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>
		<hr/>	<hr/>
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><u>45</u></u>	<u><u>43</u></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
COST

At 1 April 2021 and 31 March 2022

Goodwill £
<u>12,000</u>

AMORTISATION

At 1 April 2021

Charge for year

4,200
<u>600</u>

At 31 March 2022

<u>4,800</u>

NET BOOK VALUE

At 31 March 2022

<u><u>7,200</u></u>

At 31 March 2021

<u><u>7,800</u></u>

13. TANGIBLE FIXED ASSETS
COST

At 1 April 2021 and 31 March 2022

	Freehold property £	Improvements to property £	Totals £
	<u>225,000</u>	<u>3,879</u>	<u>228,879</u>

DEPRECIATION

At 1 April 2021

Charge for year

11,100	1,153	12,253
<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>
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NET BOOK VALUE

At 31 March 2022

<u><u>209,400</u></u>	<u><u>2,453</u></u>	<u><u>211,853</u></u>
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At 31 March 2021

<u><u>213,900</u></u>	<u><u>2,726</u></u>	<u><u>216,626</u></u>
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**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	-	123,058	(123,058)	-
	<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>

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	1,079,030	(955,972)	123,058
	1,205,169	(1,107,425)	97,744
Restricted funds			
Workforce Capacity Grant Fund	9,023	(9,023)	-
	<u>1,214,192</u>	<u>(1,116,448)</u>	<u>97,744</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	-	-	6,000	6,000
	<u>200,760</u>	<u>130,553</u>	<u>-</u>	<u>331,312</u>
TOTAL FUNDS	<u>200,760</u>	<u>130,553</u>	<u>-</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