

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

**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**

<b>TRUSTEES</b>	Mrs A Aldred (resigned 28.9.22) Mrs P Robson Mr T Shears Ms S Duley Mr M Ryman Mrs J Sanders
<b>REGISTERED OFFICE</b>	107c High Street Huntingdon Cambridgeshire PE29 3DL
<b>REGISTERED COMPANY NUMBER</b>	04730602 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1101927
<b>AUDITORS</b>	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 in-formation 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.

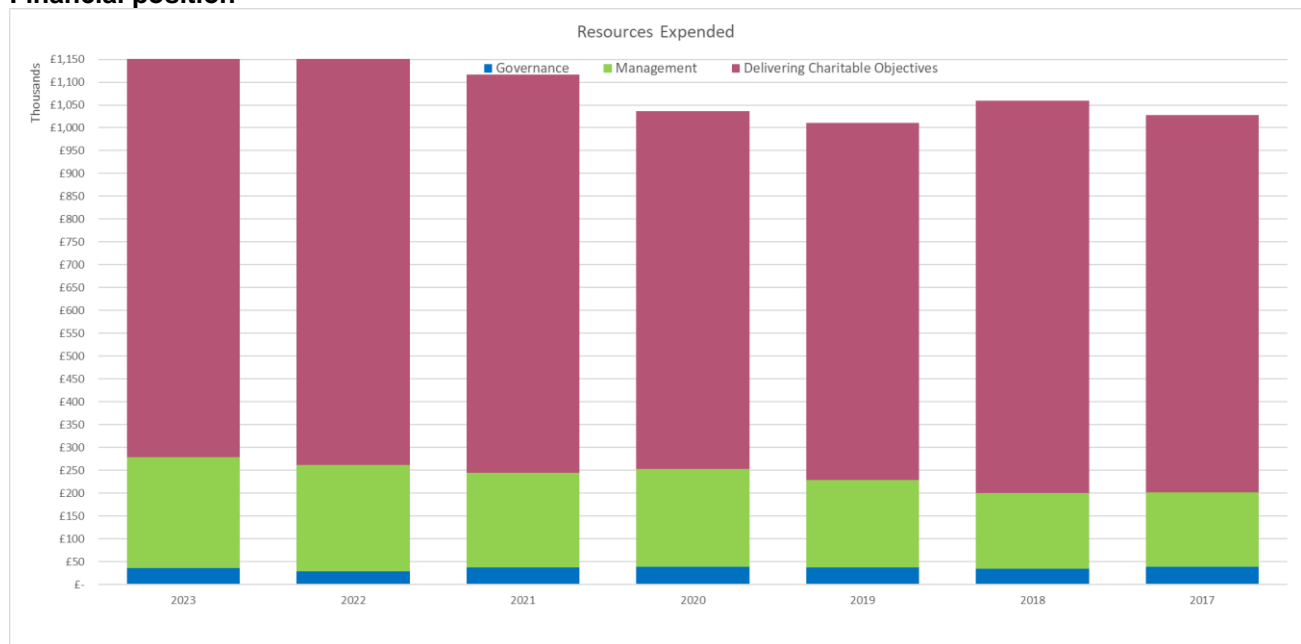
The outside catering part of the business has flourished and accounts for more than half of Pinnies income and have regular contracts with local businesses to provide a wide range of products requested by our customers.

**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 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, 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 29<sup>th</sup> 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](http://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: 19<sup>th</sup> December 2023

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,209	-	2,209	305
<b>Charitable activities</b>	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
<b>Total</b>		<u>1,397,727</u>	<u>-</u>	<u>1,397,727</u>	<u>1,287,655</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	34,830	-	34,830	19,631
<b>Charitable activities</b>	7				
Delivering support and promoting awareness		<u>1,370,316</u>	<u>-</u>	<u>1,370,316</u>	<u>1,235,217</u>
<b>Total</b>		<u>1,405,146</u>	<u>-</u>	<u>1,405,146</u>	<u>1,254,848</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,419)	-	(7,419)	32,807
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		331,312	-	331,312	298,505
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(110,595)</u>	<u>-</u>	<u>(110,595)</u>	<u>(98,805)</u>
<b>NET CURRENT ASSETS</b>		<u>147,812</u>	<u>-</u>	<u>147,812</u>	<u>155,479</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		361,520	-	361,520	374,532
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	<u>(37,627)</u>	<u>-</u>	<u>(37,627)</u>	<u>(43,220)</u>
<b>NET ASSETS</b>		<u>323,893</u>	<u>-</u>	<u>323,893</u>	<u>331,312</u>
<b>FUNDS</b>	20				
Unrestricted funds				<u>323,893</u>	<u>331,312</u>
<b>TOTAL FUNDS</b>				<u>323,893</u>	<u>331,312</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29<sup>th</sup> 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 £
<b>Cash flows from operating activities</b>		
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>
 <b>Cash flows from investing activities</b>		
Interest received	<u>126</u>	<u>14</u>
Net cash provided by investing activities	<u>126</u>	<u>14</u>
 <b>Cash flows from financing activities</b>		
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>
 <b>Change in cash and cash equivalents in the reporting period</b>	 3,153	 64,537
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>228,558</u>	<u>164,021</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>	 <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 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(7,419)	32,807
<b>Adjustments for:</b>		
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>
<b>Net cash provided by operations</b>	<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 £
<b>Net cash</b>			
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>
<b>Debt</b>			
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>
<b>Total</b>	<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****COST**

At 1 April 2022 and 31 March 2023

Goodwill  
£

12,000

**AMORTISATION**

At 1 April 2022

4,800

Charge for year

600

At 31 March 2023

5,400

**NET BOOK VALUE**

At 31 March 2023

6,600

At 31 March 2022

7,200

**13. TANGIBLE FIXED ASSETS****COST**

At 1 April 2022 and 31 March 2023

Freehold property £	Improvements to property £	Totals £
<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

4,500      245      4,745

At 31 March 2023

20,100      1,671      21,771

**NET BOOK VALUE**

At 31 March 2023

204,900      2,208      207,108

At 31 March 2022

209,400      2,453      211,853

**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><u>26,695</u></u>	<u><u>25,726</u></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><u>110,595</u></u>	<u><u>98,805</u></u>

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

	2023	2022
	£	£
Bank loans (see note 17)	<u><u>37,627</u></u>	<u><u>43,220</u></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><u>6,780</u></u>	<u><u>6,780</u></u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u><u>13,560</u></u>	<u><u>13,560</u></u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u><u>24,067</u></u>	<u><u>29,660</u></u>

**18. LEASING AGREEMENTS**

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

	2023	2022
	£	£
Within one year	<u><u>7,850</u></u>	<u><u>7,850</u></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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,209	305
<b>Other trading activities</b>		
Pinnies Café sales	86,389	52,360
<b>Investment income</b>		
Interest receivable	126	14
<b>Charitable activities</b>		
Residential Income	1,296,303	1,137,870
Miscellaneous Grants Received	-	86,284
	1,296,303	1,224,154
<b>Other income</b>		
Rental income	12,700	10,822
<b>Total incoming resources</b>	1,397,727	1,287,655
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases for Pinnies Café	34,830	19,631
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
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
<b>Other</b>		
Goodwill	600	600
Freehold property	4,500	4,500
Improvements to property	<u>245</u>	<u>275</u>
	5,345	5,375
<b>Governance costs</b>		
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>
<b>Net (expenditure)/income</b>	<u><u>(7,419)</u></u>	<u><u>32,807</u></u>