

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



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

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for the Year Ended 31 March 2024**

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

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

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- 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 2024**

STRATEGIC REPORT

Achievement and performance

Charitable activities

CEO Report

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

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

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

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

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

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

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

Pinnies & Pinnies 2 (Rica Scott)

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

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

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

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

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

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

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

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

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

Operational Report (Lynne Spratt)

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

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

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

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

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

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

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

Security for future provision

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

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

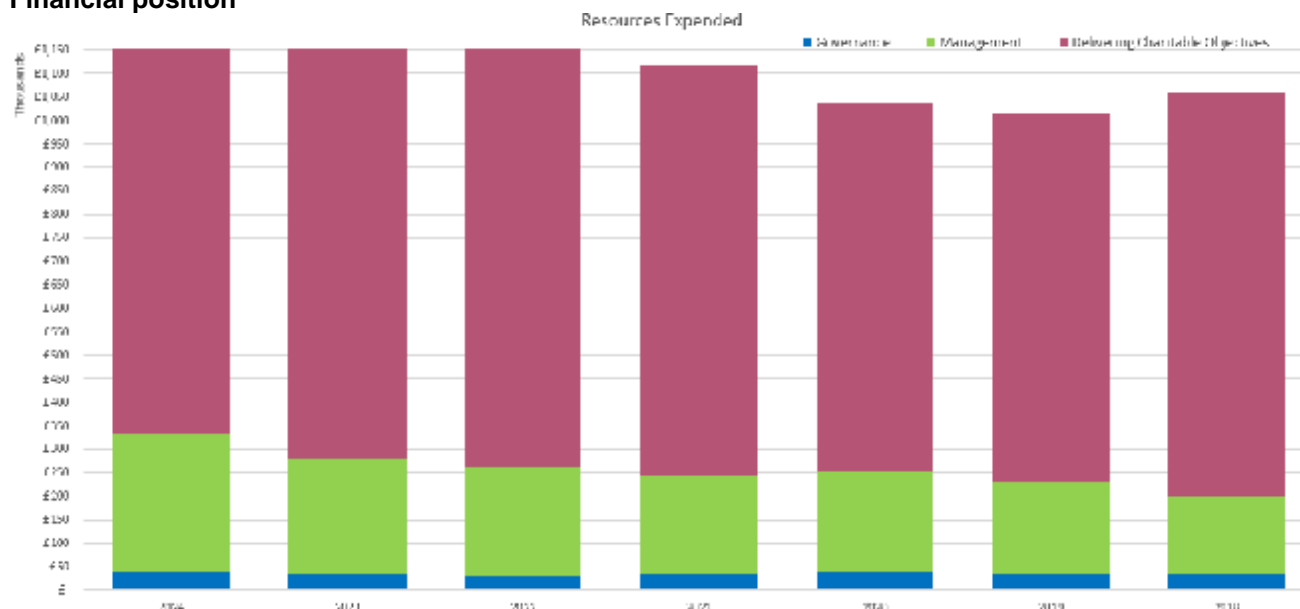
**Report of the Trustees
for the Year Ended 31 March 2024**

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

Since April 2024 we have welcomed six new staff.

Financial review

Financial position



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

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

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

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

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

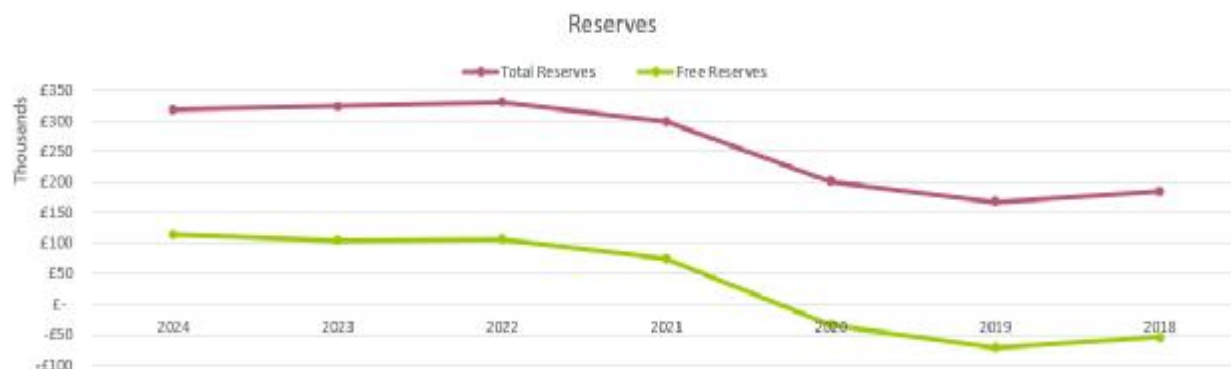
Recruitment was an issue as social care struggled to attract new staff to the industry.

Principal funding sources and reserves policy

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

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

Principal funding sources and reserves policy continued



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of executive committee

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

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

Organisational structure

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

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

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

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

Key Personnel

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

Amongst the key management of the charity are the following:

Susan (Sue) Roberts - CEO

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

Lynne Spratt - Support Services Registered Manager

Marie Huggins - Administrator

Andrea Bell - Bookkeeper

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

Risk management and use of professional advisers

Risk Management

Three main pillars of risk management are recognised:

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

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

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

Accounting

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

Banking

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

HR and Health & Safety consultants

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Huntingdon Mencap Society Ltd for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

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

T Shears
Trustee

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

Audit response to risks identified:

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

Date: 5 November 2024

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

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

The notes form part of these financial statements

Balance Sheet
31 March 2024

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

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

T Shears
Trustee

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

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Goodwill

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

Tangible fixed assets

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

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

Taxation

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

Pension costs and other post-retirement benefits

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

Debtors and creditors receivable / payable within one year

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

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

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

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. RAISING FUNDS**Other trading activities**

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

7. CHARITABLE ACTIVITIES COSTS

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

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

8. SUPPORT COSTS

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

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

Management

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

Governance costs

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

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

9. NET INCOME/(EXPENDITURE)

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

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

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

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

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

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

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

12. INTANGIBLE FIXED ASSETS

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

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

13. TANGIBLE FIXED ASSETS

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

17. LOANS

An analysis of the maturity of loans is given below:

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

18. LEASING AGREEMENTS

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

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

19. SECURED DEBTS

The following secured debts are included within creditors:

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

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

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

20. PROVISIONS FOR LIABILITIES

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

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

21. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

21. MOVEMENT IN FUNDS - continued

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

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

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

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

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

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

Transfers between funds

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

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

22. EMPLOYEE BENEFIT OBLIGATIONS

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

23. RELATED PARTY DISCLOSURES

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

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

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

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

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