SOUTHAMPTON MENCAP

England & Wales · Charity number 1103691

Details

Status	Registered
Legal form	Charitable company
Company number	04990720
Registered	2004-05-11
Register	View on the Charity Commission register

Contact

Address	Mencap 187A Portswood Road Southampton SO17 2NF
Phone	02380 584088
Email	ceo@southamptonmencap.org
Website	www.southamptonmencap.org.uk

Activities

Objects: 1. THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; AND2. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE."LEARNING DISABILITY MEANS ANY DEVELOPMENTAL DISABILITY OF THE MIND AND ANY ASSOCIATED CONDITION HOWSOEVER CAUSED AND WHETHER MIND. MODERATE OR SEVERE.

Activities: Southampton Mencap works to support people with a learning disability and their parents or carers.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CITY OF SOUTHAMPTON
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£350,487	£368,015	-	-
2023-12-31	£372,509	£402,508	-	-
2022-12-31	£646,831	£680,045	£976,031	16
2021-12-31	£679,498	£638,302	£1,009,559	15
2020-12-31	£669,106	£612,534	£943,460	14

Trustees

Name	Role	Appointed
Hilary Mary Linssen	Chair	2021-06-30
HEIDI OLDREY		2012-10-08
Jane Louise Vennik		2026-01-13
Kathryn Elizabeth Rankin		2024-08-13
Keith Morrell		2025-10-07
Lisa Stead		2019-12-03
MS J STREVENS		

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SOUTHAMPTON MENCAP

England & Wales - Charity number 1103691

Accounts

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2024

COMPANY NUMBER: 04990720

CHARITY NUMBER: 1103691

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2024

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SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED
31 DECEMBER 2024

The trustees are pleased to present their annual trustees' report together with the unaudited Financial Statements of the charitable company for the year ending 31 December 2024, which are also prepared to meet the requirements for a directors' report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Southampton Mencap
Registered Charity Number:	1103691
Registered Company Number:	04990720
Registered Office and Operational Address:	187A Portswood Road Southampton SO17 2NF

TRUSTEE DIRECTORS

The trustees are the directors of the charitable company for the purpose of company law and are its trustees for the purpose of charity law.

The trustees who served the charitable company during the year and since the year end are as follows:

Hilary Linssen	Chair		
Brian Strevens	Treasurer		
Diane Bernstein			
Clare Mar-Molinero		Appointed	14.10.24
Daniel Mar-Molinero			
Heidi Oldrey			
Kathryn Rankin		Appointed	13.08.24
Lisa Stead			
Jennifer Strevens			

KEY AND SENIOR MANAGEMENT

Alexandra Iles

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

OUR ADVISORS

Independent Examiner:	Abraham & Dobell 230 Shirley Road Southampton SO15 3HR
Bankers:	HSBC plc 55 Above Bar Street Southampton SO14 7DZ
Investment Managers:	M & G Investments PO Box 9038 Chelmsford CM99 2XF

OBJECTIVES AND ACTIVITIES

A small, local charity with big ambitions; specialising in truly relevant support and with clear objectives that focus on the needs of our users and their family carers.

Mission Statement

We believe that everyone with a learning disability should have the right to choice, opportunity and respect - whatever their age or disability. We also believe that support for the families of people with a learning disability is vital to achieving our vision.

The strategies employed to achieve the charity's objectives for the benefit of people with a learning disability and their family carers are to:

- Respond to needs of our client group in a flexible and appropriate manner and support them to have short breaks from each other.
- Deliver information which is timely, appropriate and up-to-date.
- Raise awareness to their rights by jointly working with others who share our goals in making a difference.
- Encourage participation of more people to get involved and have a say in the future planning of the charitable company.
- Represent views so that learning disability issues are taken into consideration at all levels.
- Support family carers by helping with the development of groups with similar goals to the charitable company.
- Provide more services by developing new activities which fill the gaps in provision.
- Raise funds to support our existing services and develop new initiatives.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit Statement
All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives 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)'.

ACHIEVEMENTS AND PERFORMANCE

Southampton Mencap exists to provide advice and practical support for our members, their families and carers and to campaign to ensure that their views are represented. We participate in strategic panels and partnerships within health, education and social care and are represented on the Learning Disability Partnership Board, where appropriate advice and information or support in the form of advocacy is available to parents and carers.

Social Activities

Southampton Mencap Clubs have formed part of our core offer since the beginning. The organisation recognises the importance for children, young people and adults with learning disabilities to have opportunities to engage in fun and affordable activities alongside their peer group and which give them and their parents/carers regular short breaks from each other. To make these as accessible as possible to those on limited incomes subscription fees have been kept to a minimum.

Social Activities for Adults 18+
Activities in the form of social clubs are available for adults offering a shorter session in a relaxed environment. There are 3 clubs based at the Centre running on a fortnightly basis grouped by age. Each offers a variety of social programmes, with activities chosen by members where they can meet, make new friends or sustain longstanding relationships often developed from childhood.
Livewire 18 (6.30pm-9pm on alternate Wednesdays) 23 sessions, 57.5 hours were delivered. The number of club members stayed constant at 14 during the year.

Livewire 25 (6.30pm-9pm on alternate Wednesdays) 23 sessions, 57.5 hours were delivered. The number of club members rose from 17 to 19 during the year.

Adult Gateway (1.30pm-4pm on alternate Saturdays) 22 sessions, 55 hours were delivered. The number of club members fell slightly from 15 to 13 during the year.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Social Activities (Continued)

Fairplay Saturday Clubs and Holiday Schemes
These are care and play based activities for 5–18-year-olds and funded through Southampton City Council's short breaks framework. Eligibility is based on children/young people's status as member of the Buzz Network. These activities are also open to Jigsaw Members.

The Fairplay Saturday Clubs meet every other Saturday – Fairplay Juniors meet 9.30am -1pm and Fairplay Teens meet (2pm-5.30pm). Both clubs delivered 18 sessions or 63 hours of support. At the end of the year, there were 8 members attending the Junior Club and 7 members attending the Teen Club.

The Holiday Scheme operates during the school holidays. In half terms we run two mixed age days and over Easter and the Summer we run four mixed age days each week. Members tend to access both Saturday clubs and holiday schemes, though there are a small number who only access one of these options.

Activities include sensory based play, music, arts and crafts, physical play and imaginative play.

Volunteers are an important part of staffing levels, where 1:1 support is needed as this can leave other children with lower support needs wanting more engagement with adult staff; volunteers are invaluable in helping these children.

During the year, the Fairplay holiday schemes delivered 34 sessions or 255 hours. 25 children attended the schemes with an average attendance per day of 10.

Day Service Enterprises and Opportunities

The Mencap Centre offers weekday opportunities from 9:30 am to 4:30 pm for individuals aged 18 and above with learning disabilities offering a unique experience based on individual preferences and interests. Led by an experienced staff team, the programme facilitates continued learning, acquisition of practical work skills, and a deeper understanding of the world for participants, empowering them to contribute to their communities. Additional benefits include improved communication, staying active, understanding health and safety, reducing isolation, and alleviates the pressure on carers.

Currently, the programme offers 15 places per day spread across six sessions, including two groups on Tuesdays.

At the end of December, the service provided 68 out of an available 87 places per week, spread across the different services.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Day Service Enterprises and Opportunities (Continued)

Monday Handycrafts Activities are craft/art based and include upcycling various products which are used around the Centre. (14/20 places filled)

Tuesday O2F and Thursday O2F offer a programme of continued learning which develop and improve IT, numeracy and literacy skills. In addition, members engage in campaigns on issues of significant relevance to them and through this participate in several related community projects. (23/32 places filled)

Bakery down the Lane is open to the public on Thursday afternoons and enables participants from the O2F group to learn a range of hospitality skills, including customer service and health and hygiene skills.

Tuesday MG & M runs alongside the O2F group offering its members a chance to participate in a range of repair, garden and maintenance work. Their work has evolved from small scale repair work around the centre, to maintaining several private gardens. (8/12 places filled)

Wednesday Makers & Bakers group is dedicated to creating home baked goods. Participants develop skills in producing quality products at realistic and affordable prices which can be promoted to the public. The leader ensures each receive training and support in food handling, hygiene and presentation. This group provide the goods needed for Bakery down the Lane. (8/12 places filled)

Friday Home Kitchen promotes a practical and holistic approach in enabling participants to live and eat healthily. The group is taught to adopt healthier lifestyles, including exercise and making healthy food choices. In addition, the group supports the Bakers Group in making sure that there are sufficient supplies available to meet customer orders. (15/15 places filled)

Transport The Mencap car offers **5** places each day to members accessing the day service programme, to and from the Centre. The car is at full capacity for 3 days each week, with a total of 6 members benefitting across the week from this reliable service. The majority are funded through adult social care. (42/50 available journeys filled)

Carers Meetings take place usually where there is a need to address specific challenges faced by carers and their loved ones. Taking place at the Centre, the last 2 meetings have focussed on the topic of dementia and the pathways available to people with learning disabilities. On average 12 carers, supported by 6 professionals, attended. In addition, we have supported carers with a respite campaign in the city.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Day Service Enterprises and Opportunities (Continued)

Carers Meetings (Continued)
We continue to participate in meetings across the city to ensure that the voice of carers of people with learning disabilities and their carers is conveyed. We also actively seek people who are willing to directly get involved in local forums and steering groups. Staff have attended **40** meetings relating to carers and people with learning disabilities, as well as some debating local community issues and their potential impact on this client group.

Advice and Support
A vital element of our work is in providing information, advice and guidance to our members, their families, carers and interested organisations or individuals, either face to face, by phone or via email.

During the last year we published 3 copies of our Learning Disability News newsletter distributed to over 200 people within our organisation and emailed to a further 200. The newsletter raises awareness of our work, local and national topical issues and practical day-to-day information about our services.

Website and Social Media
We continue to develop our online presence recognising that this is a good tool for reaching those who can benefit from our services, with this area steadily growing. We provide regular social media updates **(1.2k followers)** which spotlight groups and individuals. We also take steps to ensure that our website is relevant and up to date.

Volunteer Support
Volunteers are important to our work and are greatly appreciated. Through ongoing support, they are encouraged to share any special skills they have. Currently we benefit from **23** active volunteers who support across our range of services or act as trustees. Between them they provided over 1,300 hours of support during year.

FINANCIAL REVIEW

In the year to 31 December 2024, the charitable company incurred a deficit of £(17,528) (2023 - £(29,999)). This was reduced by an unrealised gain on the charitable company's investments of £28,349 (2023 - £9,386). Overall, therefore, the charitable company incurred a net movement in funds surplus of £10,821 in the year to 31 December 2024 compared to £(20,613) in the year to 31 December 2023.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

FINANCIAL REVIEW (CONTINUED)

Principal Funding Sources
All income received by the organisation is used solely for the benefit of local children, young people and adults with a learning disability and their families or carers.

Our principal source of funding is Southampton City Council.

The FairPlay Service is funded through a grant from SCC.

The Day Services are funded through Personal Budgets to the clients and paid either by Direct Payments to the clients or via SCC, Hampshire or NHS.

Donations and fundraising from local organisations and individuals help with funding the other activities.

Investment Powers and Policy
The trustees have considered the most appropriate policy for investing funds and have found that deposit accounts and Charifund Unit Trust units meet their requirements.

Reserves Policy and Going Concern
The trustees have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets held by the charitable company, should cover six months' of resources expended. At this level, the trustees feel they would be able to continue the current activities of the charitable company in the event of a significant drop in funding. The trustees are of the view that the charitable company is a going concern.

PLANS FOR FUTURE PERIODS

A five-year Business Strategy **(2024-2028)** has been approved and is being implemented. Alongside this exists an action plan with a breakdown of how we will achieve these. This is monitored and reviewed regularly by trustees and the CEO. The following are amongst the key priorities for 2025/2026.

a. Continually improve our services to both retain current users and achieve full capacity within our day services and social activities.
b. Improve our on-line presence.
c. Increase income-generation through fund-raising activities, applying for grants to develop services which fill identified unmet needs, as well as tendering for those which align with the organisation's mission and ethos.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

PLANS FOR FUTURE PERIODS (CONTINUED)

d. Be clear about everything we do to support people of all ages with learning disabilities and their families/carers, e.g. provide direct services, campaign, advocate, offer relevant advice and information and disseminate relevant information from others.
e. Produce at least 3 editions of Learning Disability News and share widely with interested individuals.
f. Maintain the Mencap Centre to ensure that it is fit for purpose.
g. Regularly consult with our client group to identify gaps in services.
h. Remain informed on both national and local policy by representing the needs of our client group at relevant boards, forums and steering groups.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Southampton Mencap is a charitable company limited by guarantee, incorporated on 10 December 2003 and registered as a charity on 11 May 2004. The charitable company, previously registered as Southampton Society for Mentally Handicapped Children and Adults, 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 charitable company winding up, each member is required to contribute £1.

Recruitment and Appointment of Trustees

The directors of the charitable company are also trustees for the purpose of charity law.

Owing to the specialised work of the charity a broad range of skills is required amongst trustees. Those currently on the board bring a mixture of skills, including education, social care, personnel as well as some with lived experiences. A recent audit has highlighted the need to further recruit trustees with legal and financial backgrounds. Interested people are usually nominated at the AGM and elected at the first meeting following this

Trustee Induction and Training

A programme of visits to Southampton Mencap activities and discussions with key staff and honorary officers is arranged for new recruits. They are introduced to policies and procedures of the charitable company and current guidance leaflets for trustees issued by the Charity Commission.

Risk Management

The trustees have conducted their own review of the major risks to which the charitable company is exposed and have established systems accordingly. These procedures are periodically reviewed to ensure they still meet the needs of the charitable company.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Organisational Structure
The board of trustees meets at least quarterly to monitor the progress of the charitable company against its plans and budgets. Its performance against key performance indicators is measured particularly in relation to contract specifications. To maintain feedback and participation from users, volunteers and staff groups, feedback and involvement is sought

Related Parties and Co-operation with Other Organisations
Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society and is one of 400 groups across the UK responding to local needs within their communities.

Key Management and Personnel Remuneration
The directors consider the trustees of the charitable company and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed regularly by the trustees and any increments are dependent upon performance of the individual staff member concerned and the charitable company as a whole.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charitable company's trustees (who are also the directors of Southampton Mencap for the purposes of company law) are responsible for preparing the annual Report of the Trustees and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statement unless they are satisfied that they 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 these Financial Statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINERS

Following a review of the charitable company's ongoing statutory and accounting requirements, the charity has decided to appoint new Independent Examiners for the year ended 31 December 2025.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption under the Companies Act 2006.

Approved by the Board of Trustees on 3 June 2025 and signed on its behalf by:

.....

H LINSSEN
CHAIR

.....

B STREVENS
TREASURER

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2024

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 14 to 31.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

INDEPENDENT EXAMINER'S REPORT
(CONTINUED)

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2024

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

.....

DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES

230 Shirley Road
Southampton
SO15 3HR

3 June 2025

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED
31 DECEMBER 2024

	Note	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOME				
Donations and legacies	2	29,170	29,170	5,511
Charitable activities	3	308,516	308,516	359,750
Other trading activities	4	8,157	8,157	3,917
Investment income	5	4,644	4,644	3,331
TOTAL INCOME		350,487	350,487	372,509
EXPENDITURE				
Raising funds		710	710	292
Charitable activities	6	367,305	367,305	402,216
TOTAL EXPENDITURE		368,015	368,015	402,508
NET INCOME BEFORE NET GAINS ON INVESTMENTS		(17,528)	(17,528)	(29,999)
Net gains on investments	13	28,349	28,349	9,386
NET INCOME FOR THE YEAR/NET MOVEMENT IN FUNDS FOR THE YEAR	8	10,821	10,821	(20,613)
RECONCILIATION OF FUNDS				
Total funds brought forward		955,418	955,418	976,031
Total funds carried forward		£966,239	£966,239	£955,418

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	12		290,335		300,404
Investments	13		343,035		314,686
TOTAL FIXED ASSETS			633,370		615,090
CURRENT ASSETS					
Debtors	14	22,962		20,849	
Cash at bank and in hand		338,823		341,633	
TOTAL CURRENT ASSETS		361,785		362,482	
LIABILITIES					
Creditors: Amounts falling due within one year	15	28,916		22,154	
NET CURRENT ASSETS			332,869		340,328
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	17		£966,239		£955,418
THE FUNDS OF THE CHARITABLE COMPANY	18				
Unrestricted income funds			966,239		955,418
TOTAL CHARITABLE COMPANY FUNDS			£966,239		£955,418

In approving these Financial Statements as directors of the company, we hereby confirm the following:

- For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

- Directors' Responsibilities

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

  2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
(CONTINUED)

AS AT 31 DECEMBER 2024

The trustees have prepared these Financial Statements in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the trustees on 3 June 2025 and signed on their behalf by:

.....
H LINSSEN
CHAIR

.....
B STREVENS
TREASURER

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2024

1. ACCOUNTING POLICIES

Charity Information
Southampton Mencap is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 187A Portswood Road, Southampton, SO17 2NF. The charitable company is a public benefit entity.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) **Basis of Preparation**
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

(b) **Preparation of the Accounts on a Going Concern Basis**
The trustees have prepared the Financial Statements on a going concern basis.

(c) **Income**
All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in the Financial Statements.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

1. ACCOUNTING POLICIES (CONTINUED)

(d) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charitable company but do not directly undertake the charitable activities. These costs have been allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and includes the audit fees and costs linked to the strategic management of the charitable company.

(e) **Operating Leases**

The charitable company classifies the lease of property as an operating lease. The rental payments are charged to the Income and Expenditure Account when due.

(f) **Fixed Assets**

Tangible fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write-off the cost of each asset over its expected useful life as follows:

	Asset Life	Rate
Freehold land and buildings	50/10 years	2/10%
Computer equipment	5 years	20%
Motor vehicles	Reducing balance	20%

Investments held as fixed assets are revalued at mid-market value at the Balance Sheet date and the gain or loss taken to the Statement of Financial Activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

1. ACCOUNTING POLICIES (CONTINUED)

(g) **Debtors**
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) **Creditors and Provisions**
Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

(j) **Pensions**
The charitable company does not operate its own pension scheme. Pension payments are contributed on behalf of members of staff who are enrolled in the NEST pension auto enrolment scheme.

(k) **Taxation**
The charitable company is exempt from Corporation Tax on its charitable activities.

(l) **Donated Services**
Donated services and facilities are included at the value to the charitable company where this can be quantified.

(m) **Fund Accounting**
Unrestricted funds are general funds available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the trustees from time to time for particular projects or purposes. They are not in any way restricted and any surplus or deficit will be transferred to/from the general funds when the designated fund is closed.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The purpose and use of designated and restricted funds are set out in the notes to the Financial Statements.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

1. ACCOUNTING POLICIES (CONTINUED)

(n) **Financial Instruments**
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(o) **Significant Judgements and Estimates**
Preparation of the Financial Statements may require trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Donations	9,170	9,170	4,777
Gift Aid	-	-	734
Legacies	20,000	20,000	-
	£29,170	£29,170	£5,511

In 2023 the donations and legacies received of £5,511 were unrestricted. There were no donated services and facilities receivable which could be quantified in the year (2023 - £nil).

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Service provision	39,210	39,210	125,030
Parental contributions	15,083	15,083	17,657
Day services	253,836	253,836	216,506
Sundry income	387	387	557
	£308,516	£308,516	£359,750

The charitable company has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the charitable company provides.

In 2023 the income from charitable activities of £359,750 was unrestricted.

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Fundraising activities	£8,157	£8,157	£3,917

In 2023 the income received from other trading activities of £3,917 was unrestricted.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

5. INVESTMENT INCOME

	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Interest on deposit accounts	£4,644	£4,644	£3,331

In 2023 the investment income of £3,331 was unrestricted.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Service Provision & Support £	2024 Total Funds £	2023 Total Funds £
Staff costs	251,046	251,046	296,073
Service provision	-	-	22,307
Publicity	334	334	294
Recruitment and training	140	140	1,768
Travel, transport and motor	3,340	3,340	2,849
Volunteers' expenses	194	194	259
Activities	1,268	1,268	1,258
Ingredients	5,270	5,270	3,081
Bad debts	182	182	5,462
Support costs	93,548	93,548	46,921
Governance costs	11,983	11,983	21,944
Total	£367,305	£367,305	£402,216

The expenditure on charitable activities in 2024 of £367,305 (2023 - £402,216) were unrestricted funds.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charitable company identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Premises	12,702	668	13,370	Usage
General Office	24,968	1,314	26,282	Usage
Bank charges	218	-	218	Transactions
Depreciation	10,069	-	10,069	Usage
Independent Examiner's fee	-	4,936	4,936	Governance
Staff costs	45,591	5,065	50,656	Governance
	£93,548	£11,983	£105,531	

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2024 £	2023 £
Depreciation	£10,069	£10,590

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff Costs

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	279,683	290,646
Social Security costs	17,464	16,197
Pension costs (Auto Enrolment)	4,555	4,813
	£301,702	£311,656

No employee received emoluments of £60,000 or more in this year or the previous year.

Staff Numbers

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

	2024	2023
Service provision	1.5	1.5
Day services	7.5	6.5
Governance	1.0	1.0
	10.0	9.0

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (CONTINUED)

Volunteers
23 volunteers contributing hours of unpaid support has greatly enhanced the work of the company.

Trustees' Remuneration and Expenses
No remuneration was payable to any trustee in their role as trustee or to any persons known to be connected with any of them during the year (2023 - £nil).

During the year ended 31 December 2024, there were no payments for services provided in relation to other activities carried out on behalf of Southampton Mencap (2023 - £nil).

No reimbursement of expenses has been made to any of the trustees in respect of the year (2023 - £nil).

Employee Benefits
The employee benefits of the key management personnel total £360 (2023 - £1,312).

10. RELATED PARTIES

Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society and is one of 400 groups across the UK responding to local needs within their communities.

11. TAXATION

As a registered charity, Southampton Mencap is exempt from tax on income and gains under Section 478 of the Corporation Taxes Act 2010 by reason of its charitable objects and activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

12. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Computer Equipment £	Motor Vehicles £	Total £
At Cost or Valuation				
At 1 January 2024	373,428	19,341	16,245	409,014
At 31 December 2024	373,428	19,341	16,245	409,014
Depreciation				
At 1 January 2024	84,805	17,957	5,848	108,610
Charge for the year	6,806	1,184	2,079	10,069
At 31 December 2024	91,611	19,141	7,927	118,679
Net Book Values				
At 31 December 2024	£281,817	£200	£8,318	£290,335
At 31 December 2023	£288,623	£1,384	£10,397	£300,404

13. INVESTMENTS

	2024 £	2023 £
At Market Value		
Charifund Unit Trusts	£343,035	£314,686
Movements in the Year		
At 1 January 2024	314,686	155,300
Additions	-	150,000
Net unrealised investment gains/(losses)	28,349	9,386
At 31 December 2024	£343,035	£314,686

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

13. INVESTMENTS (CONTINUED)

The historical cost to the charitable company of the Charifund Unit Trust investment held at 31 December is	£208,481	£208,481

Investments are held in accordance with trustees' powers.

14. DEBTORS

	2024 £	2023 £
Trade debtors	18,011	15,585
Prepayments	4,951	5,264
	£22,962	£20,849

15. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	18,905	558
PAYE	5,578	-
Accruals	4,433	21,596
	£28,916	£22,154

16. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2024 £	2023 £
Financial assets that are debt instruments	18,011	15,585
Financial liabilities that are debt instruments	18,905	558

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Funds £	Designated Funds £	2024 Total Funds £	2023 Total Funds £
Tangible fixed assets	290,335	-	290,335	300,404
Investments	343,035	-	343,035	314,686
Current assets	306,785	55,000	361,785	362,482
Current liabilities	(28,916)	-	(28,916)	(22,154)
Net Assets at 31 December 2024	£911,239	£55,000	£966,239	£955,418

18. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.24 £	Incoming Resources £	Outgoing Resources £	Gain on Investment £	At 31.12.24 £
Analysis of Movements in Unrestricted Funds					
General Fund	900,418	350,487	368,015	28,349	911,239
Designated Fund:					
- Building Fund	30,000	-	-	-	30,000
- Employment Fund	25,000	-	-	-	25,000
Total Unrestricted Funds	955,418	350,487	368,015	28,349	966,239
Total Funds	£955,418	350,487	368,015	28,349	966,239

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

18. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

Unrestricted Funds

General Funds

These are funds which the charitable company is free to use in accordance with the charitable objects.

Designated Funds

The trustees can designate unrestricted funds for a particular purpose.

The Building Fund is a fund which the charitable company has set aside for the maintenance and refurbishment of its property 187A Portswood Road, Southampton.

The Employment Fund is a fund which the charitable company has set aside to fund future staff restructuring.

Restricted Funds

These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

19. RELATED PARTY TRANSACTIONS

There were no related party transactions arising in the year to 31 December 2024 (2023 - £nil).

20. AFFILIATION

The charitable company is affiliated to the national organisation, Royal Mencap Society.

21. LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

THE FOLLOWING PAGES

ARE FOR

MANAGEMENT PURPOSES ONLY

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED
31 DECEMBER 2024

	2024 £	2023 £
INCOME		
Donations and Legacies		
Donations	9,170	4,777
Gift Aid	-	734
Legacies	20,000	-
	29,170	5,511
Charitable Activities		
Service provision	39,210	125,030
Parental contributions	15,083	17,657
Day services	253,836	216,506
Sundry income	387	557
	308,516	359,750
Other Trading Activities		
Fundraising	8,157	3,917
Investment Income		
Interest on deposit accounts	4,644	3,331
TOTAL INCOME	£350,487	£372,509

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

	2024 £	2023 £
EXPENDITURE		
Fundraising	710	292
Publicity	334	346
Activities and outings	1,268	1,258
Service provision	-	22,307
Volunteers' expenses	194	259
Ingredients	5,270	3,081
	£7,776	£27,543
Staff Costs		
Salaries and staff costs	279,683	290,646
Employer's National Insurance	17,464	16,197
Pension costs	4,555	4,813
Recruitment and training	140	2,080
Disclosure and Barring Service	224	114
Transport and motor expenses	3,061	2,885
Travel	279	114
	305,406	316,849
Premises Costs		
Rates and water	1,046	492
Refuse	460	416
Repairs and renewals	2,185	3,281
Light and heat	8,853	7,222
Rent	826	3,535
	13,370	14,946
Total Expenditure Carried Forward	£326,552	£359,338

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2024

	2024 £	2023 £
EXPENDITURE (CONTINUED)		
Total Expenditure Brought Forward	326,552	359,338
Administration Costs		
Affiliation and licence	714	794
Equipment and consumables	4,240	5,046
Bank charges	218	176
Independent Examiner	4,936	3,700
Bad debts written-off	182	5,462
Depreciation of buildings	6,806	6,806
Depreciation of computer equipment	1,184	1,185
Depreciation of motor vehicles	2,079	2,599
Postage and carriage	136	526
Telephone	2,029	3,403
Stationery and printing	1,274	1,331
Office equipment maintenance	2,236	1,216
Cleaning	8,603	3,521
Insurance	6,776	6,617
Website	-	707
Sundries	50	81
	41,463	43,170
TOTAL EXPENDITURE	£368,015	£402,508

SOUTHAMPTON MENCAP

England & Wales - Charity number 1103691

Accounts

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023

COMPANY NUMBER: 04990720

CHARITY NUMBER: 1103691

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023

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SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED
31 DECEMBER 2023

The trustees are pleased to present their annual trustees' report together with the unaudited Financial Statements of the charitable company for the year ending 31 December 2023, which are also prepared to meet the requirements for a directors' report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Southampton Mencap
Registered Charity Number:	1103691
Registered Company Number:	04990720
Registered Office and Operational Address:	187A Portswood Road Southampton SO17 2NF

TRUSTEE DIRECTORS

The trustees are the directors of the charitable company for the purpose of company law and are its trustees for the purpose of charity law.

The trustees who served the charitable company during the year and since the year end are as follows:

Jennifer Strevens	Chair
Brian Strevens	Treasurer
Diane Bernstein	
Hilary Linssen	
Daniel Mar-Molinero	
Heidi Oldrey	
Lisa Stead	

KEY AND SENIOR MANAGEMENT

Alexandra Iles

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

OUR ADVISORS

Independent Examiner:	Abraham & Dobell 230 Shirley Road Southampton SO15 3HR
Bankers:	HSBC plc 55 Above Bar Street Southampton SO14 7DZ
Investment Managers:	M & G Investments PO Box 9038 Chelmsford CM99 2XF

OBJECTIVES AND ACTIVITIES

A small, local charity with big ambitions; specialising in truly relevant support and with clear objectives that focus on the needs of our users and their family carers.

Mission Statement

We believe that everyone with a learning disability should have the right to choice, opportunity and respect - whatever their age or disability. We also believe that support for the families of people with a learning disability is vital to achieving our vision.

The strategies employed to achieve the charity's objectives for the benefit of people with a learning disability and their family carers are to:

- Respond to needs of our client group in a flexible and appropriate manner and support them to have short breaks from each other.
- Deliver information which is timely, appropriate and up-to-date.
- Raise awareness to their rights by jointly working with others who share our goals in making a difference.
- Encourage participation of more people to get involved and have a say in the future planning of the charitable company.
- Represent views so that learning disability issues are taken into consideration at all levels.
- Support family carers by helping with the development of groups with similar goals to the charitable company.
- Provide more services by developing new activities which fill the gaps in provision.
- Raise funds to support our existing services and develop new initiatives.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit Statement
All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives 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)'.

ACHIEVEMENTS AND PERFORMANCE

Southampton Mencap exists to provide advice and practical support for our members, their families and carers and to campaign to ensure that their views are represented. We participate in strategic panels and partnerships within health, education and social care and are represented on the Learning Disability Partnership Board. Confidential, personal advice and support is given to carers either within the individual services or from members of the Mencap staff.

Practical support is given by the services we provide.

Social Activities

Southampton Mencap Clubs have formed part of our core offer since the beginning. The organisation recognises the importance for children, young people and adults with learning disabilities to have opportunities to engage in fun and affordable activities alongside their peer group and which give them and their parents/carers regular short breaks from each other. To make these as accessible as possible to those on limited incomes subscription fees have been kept to a minimum.

Over 18 Social Clubs
There are several social activities for members over the age of 18 looking to socialise and experience leisure activities in a shorter, more relaxed setting to the more structured day service programme. The clubs are grouped by age. They meet every other week and are very well attended. The clubs offer a range of different activities including gaming sessions, arts and crafts, cooking and visits to cafes, pubs and bowling all very much led by member choice. There are vacancies in all the clubs.

Livewire 18 (6.30pm-9pm on alternate Wednesdays). 23 sessions, 57.5 hours were delivered. The number of club members rose from 12 to 14 during the year.

Livewire 25 (6.30-9pm on alternate Wednesdays). 23 sessions, 57.5 hours were delivered. The number of club members rose from 15 to 17 during the year.

Adult Gateway (1.30pm-4pm on alternate Saturdays). 20 sessions, 50 hours were delivered. The number of club members rose from 13 to 15.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Fairplay Saturday Clubs and Holiday Schemes
These are care and play based activities for 5-18 year-olds and funded through Southampton City Council's short breaks framework. Eligibility is based on children/young people's status as a member of the Buzz Network. These activities are also open to Jigsaw members.

The Fairplay Saturday Clubs meet every other Saturday - Fairplay Juniors meet 9.30am-1.00pm and Fairplay Teens meet 2.00pm to 5.30pm. These largely employ the same staff, though supervisors for the two groups are different. The Activities Manager supervises the Junior group.

Both clubs delivered 17 sessions or 59.5 hours of support. 15 members attended the Junior Club with an average attendance of 8. 15 members attended the Teen club with an average attendance of 6.

The Holiday Scheme operates during the school holidays. In half terms we run two mixed age days and over Easter and Summer we run four mixed age days each week. Members tend to access both Saturday clubs and holiday schemes, though there are a small number who only access one of these options.

Activities include sensory based play, music, arts and crafts, physical play and imaginative play. In early 2023 the Junior group was OFSTED inspected and met all required criteria.

Volunteers are an important part of staffing levels, particularly for Saturday Clubs where 1:1 support for at least two children per session can leave other children with lower support needs wanting more engagement with adult staff; volunteers are invaluable in helping these children.

During the year, the FairPlay holiday schemes delivered 40 sessions or 260 hours. 44 children attended the schemes with an average attendance per day of 11.

Day Service Enterprises and Opportunities

The Mencap Centre offers weekday opportunities from 9:30 am to 4:30 pm for individuals aged 18 and above with learning disabilities offering a unique experience based on individual preferences and interests. Led by an experienced staff team, the programme facilitates continued learning, acquisition of practical work skills, and a deeper understanding of the world for participants, empowering them to contribute to their communities. Additional benefits include improved communication, staying active, understanding health and safety, reducing isolation, and alleviates the pressure on carers.
Currently, the programme offers 15 places per day spread across six sessions, including two groups on Tuesdays.
At the end of December, the service provided 63 places per week, spread across the different services.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Handicraft Creation Group
Provides participants with the opportunity to get involved in regular craft activities and learn practical new skills with a tangible end product, this arm of our enterprise is fast developing a range of hand produced cards and gifts. This has resulted in an increasing range of items which are available throughout the year. The stock is on display and available to customers using the Bakery on Thursdays.

Own2Feet Day Service, one of our original offerings, began in September 2012 and continues to operate for 2 days each week. It has proved a popular educational programme which has retained a core element of learning through activities targeted at literacy, numeracy and IT skills. In recent times, the programme has expanded its scope to integrate targeted project work within the community. Members are not only encouraged but actively supported to engage in various campaigns addressing issues of significance to them, such as health, advocacy, addressing charging concerns, or participating in initiatives to improve the lane leading up to the Mencap premises.

Home Kitchen Established as one of our originals in March 2013, the Home Kitchen Day Service has played a pivotal role in promoting a practical and holistic approach to fostering healthy lifestyles among people with learning disabilities. Over the last 10 years, the programme has consistently evolved, focusing on empowering participants to make informed choices about nutrition, develop culinary skills using seasonal produce, and enhance overall well-being through healthier lifestyles.

An integral aspect of the Home Kitchen Day Service is its collaborative support for the Bakery. When necessary, the group actively contributes to the Bakery's efforts to ensure that supply meets demand. This symbiotic relationship not only highlights the interconnectedness of our various programmes but also reinforces the importance of teamwork and mutual support within our organisation.

Bakers
'Makers & Bakers' convene every Wednesday and are dedicated to crafting delectable freshly baked goods with an unwavering commitment to quality and value for money. Recipes are adaptable to cater to specific dietary needs upon request. Our skilled tutor, leading the bakers, ensures comprehensive training in food handling, hygiene, and presentation.

The group fulfils several orders weekly, including a consistent order from a High Street restaurant.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Mencap Maintenance & Gardening Group
MG&M Services comprises of individuals with learning disabilities who enjoy engaging in garden and maintenance work. Since the inception of the initiative in early 2022, these individuals have been actively cultivating and honing their skills across various facets of this domain. Initially commencing with projects centred on the Mencap premises, the group has progressively evolved.

Their accomplishments include transforming areas for crop cultivation, establishing inviting seated patio spaces, and undertaking a myriad of tasks within and around the Mencap building. In addition to successfully managing local gardens, MG&M Services has ventured into a forward-thinking financial model by receiving suggested donations from property owners for their visits. This has the potential to establish a consistent and sustainable income stream for the organisation.

Adapting to the growing demand, the group has expansively broadened its scope, venturing into an additional day to effectively manage increased responsibilities. Skilled staff members provide support to participants, guiding them in diverse tasks at the Mencap Centre, ranging from comprehensive painting projects to addressing small-scale maintenance issues. This proactive approach not only contributes to cost savings by avoiding hefty professional bills but also facilitates the development of crucial skills through engaging in upcycling projects and fostering a commitment to sustainability.

Bakery Down the Lane
The café re-opened in September, renamed 'Bakery Down the Lane' and with a reduced menu. The bakery is open every Thursday from 10am to 3pm offering a hot drink and a tasty snack while you sit and chat or delicious home cooked cakes to buy and take away. The bakery also sells items made by the Handicrafts group. This enterprise gives day service members the opportunity to interact with the public and to practise a variety of hospitality skills.

Transport
The Mencap car has proved invaluable, replacing previously unreliable taxi arrangements for two individuals attending our services, as agreed with the Learning Disability team. Initially accommodating two passengers, we aspire to soon operate at full capacity, providing far more reliable transport to and from the Mencap Centre for up to five people.

Services for Carers

Carers in Southampton
The contract for this service ended on 31st March. A temporary contract was awarded to Southampton Citizen's Advice who have renamed the service 'Unpaid Carers Support. All the CiS staff either accepted Tupe arrangements or found alternative employment. Much of the three months from January to March was spent liaising with the commissioners and CAB to ensure a smooth handover.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Carers Network Lunch Meetings.
These take place quarterly at the Mencap centre. These meetings focus on addressing the specific challenges faced by individuals caring for people with a learning disability. During these meetings, carers are encouraged to participate in meaningful discussions about their priorities and concerns, subsequently identifying and inviting relevant speakers. Topics covered so far have included respite, transition, and adult social care. Importantly, these gatherings serve not only as platforms for addressing important issues but also as opportunities for socialisation, sharing information, and fostering connections among carers facing similar circumstances. On average 25 carers of people with LD have accessed each of the 3 meetings held during this period.

The Carers Co-production Group.
Two key forums where we play a crucial role are the Learning Disability Partnership Board and the LD Carers Co-production group. Here we can ensure the voices of carers in the City are effectively conveyed and we provide insightful reports on collective issues raised by carers. Encouraging family carers to actively participate in local forums and share feedback is integral to our commitment. Their valuable input significantly contributes to shaping future planning initiatives. Staff have attended 46 meetings relating to LD, voluntary sector, and local community issues during the year.

Advice and Support
A vital element of our work is in providing information, advice and guidance to our members, their families, and carers, and interested organizations or individuals, either face to face, by phone or via e mail. Many people have known us over several years and feel confident and able to call on us when needed. We may not always have the answer, but our experienced team has a wealth of experience.

During the last year we published 4 copies of our Learning Disability News newsletter packed full of helpful articles and distributed to over 200 people within our organization and e - mailed to a further 200. The newsletter raises awareness of our work, local and national topical issues, and practical day-to-day information about our services.

Website and Social Media
This continues to play a key part in raising awareness of the work that we do, and regular updates and highlights the good work the services provide to people with a learning disability, their families and carers. Our number of followers sits at 1250 different people and organizations (a slight drop from last year, though our engagement has risen year on year suggesting we are attracting more people genuinely interested in our updates) and our most successful post in the past three months spotlighted day service members attending a workshop at Southampton City Art Gallery which reached 433 people and had 216 unique engagements.

Alongside this our website is updated regularly to ensure it is up to date and is also aligned to our social media accounts. This year we have particularly focused on improving the Enterprise pages to better showcase what our members are achieving.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Volunteer Support

Volunteers continue to play a vital role in all that we do. As well as long term, continuing volunteers, we have benefited from new volunteers coming in to support our services though it is worth noting that there has been a sharp drop in volunteer applications since Covid-19.

Through training and support, volunteers are encouraged to share useful practical skills (for example, art, drama, cooking, sports and music) while also joining in the broad support needed in Day Services and Clubs. Some volunteers are drawn to under 18 activities, where they are placed in a support and play capacity particularly for children with support needs classed as 'basic', but we also have a good number in our over 18 volunteers. Training sessions during the year included First Aid, safeguarding, and domestic violence.

FINANCIAL REVIEW

In the year to 31 December 2023, the charitable company incurred a deficit of £(29,999) (2022 - £(33,214)). This was reduced by an unrealised gain on the charitable company's investments of £9,386 (2022 - loss of £(314)). Overall, therefore, the charitable company incurred a net movement in funds deficit of £(20,613) in the year to 31 December 2023 compared to £(33,528) in the year to 31 December 2022.

Principal Funding Sources

All income received by the organisation is used solely for the benefit of local children, young people and adults with a learning disability and their families or carers.

Our principal source of funding is Southampton City Council.

The FairPlay Service is funded through a grant from SCC.

The Day Services are funded through Personal Budgets to the clients and paid either by Direct Payments to the clients or via SCC, Hampshire or NHS.

Donations and fundraising from local organisations and individuals help with funding the other activities.

Investment Powers and Policy

The trustees have considered the most appropriate policy for investing funds and have found that deposit accounts and Charifund Unit Trust units meet their requirements.

Reserves Policy and Going Concern

The trustees have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets held by the charitable company, should cover six months' of resources expended. At this level, the trustees feel they would be able to continue the current activities of the charitable company in the event of a significant drop in funding. The trustees are of the view that the charitable company is a going concern.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

PLANS FOR FUTURE PERIODS

The termination of the CiS contract has meant that income from other activities must be increased. A three - year business plan will be agreed and implemented as soon as possible.

Our plans to balance the books within three years will need, increased activity, careful investment of our reserves and an increase in fundraising. We aim to achieve this and to continue to serve people with a learning disability, their families and carers by providing services that are relevant and required.

We need to increase the number of people attending the day services and will explore gaps in the market to encourage this. The Enterprises initiative offers the opportunity to attract clients who need more meaningful day time activities. It is hoped to fill the present vacancies and expand the service to extra days. This service also provides the possibility of fundraising by selling the goods and services.

A stronger focus will be placed on marketing and promotion to inform potential clients about the added benefits of using our services. We need to be more vocal about what it is that makes us stand out from other organisations, e.g. the availability of free advice, information, advocacy or individual support when required,

We will remain vigilant to unmet need amongst those with learning disabilities and their carers by seeking to fill these by developing new services. We recognise the changing needs of children and young people transitioning into adult services, those who are aging or whose health is deteriorating, as well as those with complex needs and challenging behaviours and will seek opportunities to work with others to ensure these are met.

To achieve our aspirations of stability and growth a staffing re-organisation which will incorporate a succession plan will be implemented.

We will consider funding and contract opportunities which align with the organisation's mission and ethos by keeping a close eye on the market or funding opportunities.

Our online presence has steadily grown, and we will develop our platforms further whilst finding a balance of continuing to reach our older population some of whom may not be IT savvy.

We will not lose sight of the importance of campaigning by remaining vigilant to local and national issues, or proposed changes which impact on people with learning disabilities of all ages and those who provide their care. We will achieve this by seeking information and sharing this widely and equitably. We will support people to voice their views or represent these on their behalf.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

PLANS FOR FUTURE PERIODS (CONTINUED)

We will ensure that the Mencap premises are fully functional and fit for purpose by drawing up and carefully monitoring a building maintenance plan.
We will complete the conversion of the lounge into a sensory space enabling our members to benefit from a calm quite area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Southampton Mencap is a charitable company limited by guarantee, incorporated on 10 December 2003 and registered as a charity on 11 May 2004. The charitable company, previously registered as Southampton Society for Mentally Handicapped Children and Adults, 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 charitable company winding up, each member is required to contribute £1.

Recruitment and Appointment of Trustees

The directors of the charitable company are also trustees for the purposes of charity law.

Owing to the specialised work of Southampton Mencap, a broad skill mix of trustees is sought. The core of the trustees has always been parents/carers of people with a learning disability supplemented by supporters from the wider community with a specific background that can contribute to the general good of the charitable company. We currently have such trustees with backgrounds in education, provision of social care and business and we are actively seeking trustees with financial and legal backgrounds. Individuals are approached with a view to the contribution they can make and then nominated for election at the annual general meeting.

Trustee Induction and Training

A programme of visits to Southampton Mencap activities and discussions with key staff and honorary officers is arranged for new recruits. They are introduced to policies and procedures of the charitable company and current guidance leaflets for trustees issued by the Charity Commission.

Risk Management

The trustees have conducted their own review of the major risks to which the charitable company is exposed and have established systems accordingly. These procedures are periodically reviewed to ensure they still meet the needs of the charitable company.

Organisational Structure

The board of trustees meets at least quarterly to monitor the progress of the charitable company against its plans and budgets. Its performance against key performance indicators is measured particularly in relation to contract specifications. To maintain feedback and participation from users, volunteers and staff, a number of specialist groups meet as necessary.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Related Parties and Co-operation with Other Organisations
Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society which assists local societies by a network of county based staff. Southampton Mencap is an active partner in the Southampton Learning Disability Partnership Board and its implementation group.

Key Management and Personnel Remuneration
The directors consider the trustees of the charitable company and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed regularly by the trustees and any increments are dependent upon performance of the individual staff member concerned and the charitable company as a whole.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charitable company's trustees (who are also the directors of Southampton Mencap for the purposes of company law) are responsible for preparing the annual Report of the Trustees and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statement unless they are satisfied that they 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 these Financial Statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINERS

Abraham & Dobell were appointed as the charitable company's Independent Examiner during the year and have expressed their willingness to continue in that capacity.

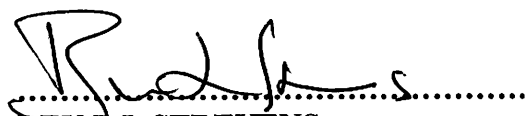
SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption under the Companies Act 2006.

Approved by the Board of Trustees on 11 June 2024 and signed on its behalf by:



MRS J STREVENS
CHAIR



REV B L STREVENS
TREASURER

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2023

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 14 to 31.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

INDEPENDENT EXAMINER'S REPORT
(CONTINUED)

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2023

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

.....

DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES

230 Shirley Road
Southampton
SO15 3HR

11 June 2024

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED
31 DECEMBER 2023

	Note	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME				
Donations and legacies	2	5,511	5,511	4,334
Charitable activities	3	359,750	359,750	641,348
Other trading activities	4	3,917	3,917	1,086
Investment income	5	3,331	3,331	63
TOTAL INCOME		372,509	372,509	646,831
EXPENDITURE				
Raising funds		292	292	81
Charitable activities	6	402,216	402,216	679,964
TOTAL EXPENDITURE		402,508	402,508	680,045
NET INCOME BEFORE NET GAINS ON INVESTMENTS		(29,999)	(29,999)	(33,214)
Net gains/(losses) on investments	13	9,386	9,386	(314)
NET INCOME FOR THE YEAR/NET MOVEMENT IN FUNDS FOR THE YEAR	8	(20,613)	(20,613)	(33,528)
RECONCILIATION OF FUNDS				
Total funds brought forward		976,031	976,031	1,009,559
Total funds carried forward		£955,418	£955,418	£976,031

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	12		300,404		310,994
Investments	13		314,686		155,300
TOTAL FIXED ASSETS			615,090		466,294
CURRENT ASSETS					
Debtors	14	20,849		33,906	
Cash at bank and in hand		341,633		512,041	
TOTAL CURRENT ASSETS		362,482		545,947	
LIABILITIES					
Creditors: Amounts falling due within one year	15	22,154		36,210	
NET CURRENT ASSETS			340,328		509,737
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	17		£955,418		£976,031
THE FUNDS OF THE CHARITABLE COMPANY	18				
Unrestricted income funds			955,418		976,031
TOTAL CHARITABLE COMPANY FUNDS			£955,418		£976,031

In approving these Financial Statements as directors of the company, we hereby confirm the following:

- For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

- Directors' Responsibilities

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

  2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

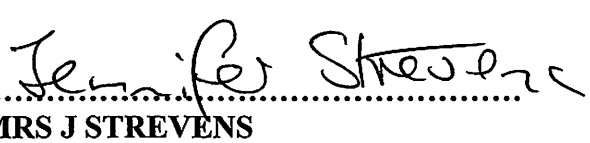
SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
(CONTINUED)

AS AT 31 DECEMBER 2023

The trustees have prepared these Financial Statements in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the trustees on 11 June 2024 and signed on their behalf by:



MRS J STREVENS
CHAIR



~~REV B~~ L STREVENS
TREASURER

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023

1. ACCOUNTING POLICIES

Charity Information
Southampton Mencap is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 187A Portswood Road, Southampton, SO17 2NF. The charitable company is a public benefit entity.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) **Basis of Preparation**
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

(b) **Preparation of the Accounts on a Going Concern Basis**
The trustees have prepared the Financial Statements on a going concern basis.

(c) **Income**
All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in the Financial Statements.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

1. ACCOUNTING POLICIES (CONTINUED)

(d) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charitable company but do not directly undertake the charitable activities. These costs have been allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and includes the audit fees and costs linked to the strategic management of the charitable company.

(e) **Operating Leases**

The charitable company classifies the lease of property as an operating lease. The rental payments are charged to the Income and Expenditure Account when due.

(f) **Fixed Assets**

Tangible fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write-off the cost of each asset over its expected useful life as follows:

	Asset Life	Rate
Freehold land and buildings	50/10 years	2/10%
Computer equipment	5 years	20%
Motor vehicles	Reducing balance	20%

Investments held as fixed assets are revalued at mid-market value at the Balance Sheet date and the gain or loss taken to the Statement of Financial Activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

1. ACCOUNTING POLICIES (CONTINUED)

(g) **Debtors**
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) **Creditors and Provisions**
Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

(j) **Pensions**
The charitable company does not operate its own pension scheme. Pension payments are contributed on behalf of members of staff who are enrolled in the NEST pension auto enrolment scheme.

(k) **Taxation**
The charitable company is exempt from Corporation Tax on its charitable activities.

(l) **Donated Services**
Donated services and facilities are included at the value to the charitable company where this can be quantified.

(m) **Fund Accounting**
Unrestricted funds are general funds available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the trustees from time to time for particular projects or purposes. They are not in any way restricted and any surplus or deficit will be transferred to/from the general funds when the designated fund is closed.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The purpose and use of designated and restricted funds are set out in the notes to the Financial Statements.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

1. ACCOUNTING POLICIES (CONTINUED)

(n) **Financial Instruments**
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(o) **Significant Judgements and Estimates**
Preparation of the Financial Statements may require trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	4,777	4,777	4,219
Gift Aid	734	734	115
	£5,511	£5,511	£4,334

In 2022 the donations and legacies received of £4,334 were unrestricted. There were no donated services and facilities receivable which could be quantified in the year (2022 - £nil).

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Grants	-	-	2,500
Service provision	125,030	125,030	416,395
Parental contributions	17,657	17,657	15,928
Day services	216,506	216,506	205,677
Sundry income	557	557	848
	£359,750	£359,750	£641,348

The charitable company has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the charitable company provides.

The income received from charitable activities is split across the charitable company's key activities as follows:

	2023 £	2022 £
Service provision and support	353,872	636,227
Leisure clubs	5,878	5,121
	£359,750	£641,348

In 2022 the income from charitable activities of £677,258 was unrestricted.

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Fundraising activities	£3,917	£3,917	£1,086

In 2022 the income received from other trading activities of £1,086 was unrestricted.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

5. INVESTMENT INCOME

	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Interest on deposit accounts	£3,331	£3,331	£63

In 2022 the investment income of £63 was unrestricted.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Service Provision & Support £	Leisure Clubs £	2023 Total Funds £	2022 Total Funds £
Staff costs	285,721	10,352	296,073	453,236
Service provision	22,307	-	22,307	100,779
Publicity	294	-	294	6,254
Recruitment and training	1,768	-	1,768	3,524
Travel, transport and motor	2,849	-	2,849	2,883
Volunteers' expenses	259	-	259	730
Activities	587	671	1,258	1,661
Ingredients	2,460	-	2,460	1,673
Resources	602	19	621	1,086
Bad debts	5,255	207	5,462	-
Support costs	46,866	55	46,921	75,222
Governance costs	21,944	-	21,944	32,916
Total	£390,912	£11,304	£402,216	£679,964

The expenditure on charitable activities in 2023 of £402,216 (2022 - £679,964) were unrestricted funds.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charitable company identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two key charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Premises	14,199	747	14,946	Usage
General Office	16,532	870	17,402	Usage
Affiliation fee and licence	794	-	794	Transactions
Equipment and consumables	5,046	-	5,046	Usage
Bank charges	176	-	176	Transactions
Disclosure and barring service	114	-	114	Usage
Depreciation	10,060	530	10,590	Usage
Independent Examiner's fee	-	3,700	3,700	Governance
Staff costs	-	15,583	15,583	Governance
Publicity	-	52	52	Governance
Recruitment and training	-	312	312	Governance
Travel, transport and motor	-	150	150	Governance
	£46,921	£21,944	£68,865	

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2023 £	2022 £
Depreciation	£10,590	£11,240

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff Costs

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	290,646	440,001
Social Security costs	16,197	29,326
Pension costs (Auto Enrolment)	4,813	7,763
	£311,656	£477,090

No employee received emoluments of £60,000 or more in this year or the previous year.

Staff Numbers

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

	2023	2022
Service provision	1.5	7.2
Day services	6.0	5.3
Mencap clubs	0.5	2.7
Governance	1.0	1.0
	9.0	16.2

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (CONTINUED)

Volunteers
50 volunteers contributing hours of unpaid support has greatly enhanced the work of the company.

Trustees' Remuneration and Expenses
No remuneration was payable to any trustee in their role as trustee or to any persons known to be connected with any of them during the year (2022 - £nil).

During the year ended 31 December 2023, there were no payments for services provided in relation to other activities carried out on behalf of Southampton Mencap (2022 - £nil).

No reimbursement of expenses has been made to any of the trustees in respect of the year (2022 - £nil).

Employee Benefits
The employee benefits of the key management personnel total £1,312 (2022 - £1,288).

10. RELATED PARTIES

Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society, which assists local societies by a network of County based staff.

11. TAXATION

As a registered charity, Southampton Mencap is exempt from tax on income and gains under Section 478 of the Corporation Taxes Act 2010 by reason of its charitable objects and activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

12. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Computer Equipment £	Motor Vehicles £	Total £
At Cost or Valuation				
At 1 January 2023	373,428	19,341	16,245	409,014
At 31 December 2023	373,428	19,341	16,245	409,014
Depreciation				
At 1 January 2023	77,999	16,772	3,249	98,020
Charge for the year	6,806	1,185	2,599	10,590
At 31 December 2023	84,805	17,957	5,848	108,610
Net Book Values				
At 31 December 2023	£288,623	£1,384	£10,397	£300,404
At 31 December 2022	£295,429	£2,569	£12,996	£310,994

13. INVESTMENTS

	2023 £	2022 £
At Market Value		
Charifund Unit Trusts	£314,686	£155,300
Movements in the Year		
At 1 January 2023	155,300	155,614
Additions	150,000	-
Net unrealised investment gains/(losses)	9,386	(314)
At 31 December 2023	£314,686	£155,300

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

13. INVESTMENTS (CONTINUED)

The historical cost to the charitable company of the Charifund Unit Trust investment held at 31 December is	£208,481	£58,481

Investments are held in accordance with trustees' powers.

14. DEBTORS

	2023 £	2022 £
Trade debtors	15,585	29,044
Prepayments	5,264	4,862
	£20,849	£33,906

15. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	558	10,403
PAYE	-	7,911
Accruals	21,596	17,896
	£22,154	£36,210

16. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2023 £	2022 £
Financial assets that are debt instruments	15,585	29,044
Financial liabilities that are debt instruments	558	18,314

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Funds £	Designated Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	300,404	-	300,404	310,994
Investments	314,686	-	314,686	155,300
Current assets	307,482	55,000	362,482	545,947
Current liabilities	(22,154)	-	(22,154)	(36,210)
Net Assets at 31 December 2023	£900,418	£55,000	£955,418	£976,031

18. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.23 £	Incoming Resources £	Outgoing Resources £	Gain on Investment £	At 31.12.23 £
Analysis of Movements in Unrestricted Funds					
General Fund	921,031	372,509	402,508	9,386	900,418
Designated Fund:					
- Building Fund	30,000	-	-	-	30,000
- Employment Fund	25,000	-	-	-	25,000
Total Unrestricted Funds	976,031	372,509	402,508	9,386	955,418
Total Funds	£976,031	£372,509	£402,508	£9,386	£955,418

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

18. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

Unrestricted Funds
General Funds
These are funds which the charitable company is free to use in accordance with the charitable objects.

Designated Funds
The trustees can designate unrestricted funds for a particular purpose.

The Building Fund is a fund which the charitable company has set aside for the maintenance and refurbishment of its property 187A Portswood Road, Southampton.

The Employment Fund is a fund which the charitable company has set aside to fund future staff restructuring.

Restricted Funds
These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

19. RELATED PARTY TRANSACTIONS

There were no related party transactions arising in the year to 31 December 2023 (2022 - £nil).

20. AFFILIATION

The charitable company is affiliated to the national organisation, Royal Mencap Society.

21. LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SOUTHAMPTON MENCAP

England & Wales - Charity number 1103691

Accounts

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2022

COMPANY NUMBER: 04990720

CHARITY NUMBER: 1103691

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2022

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SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED
31 DECEMBER 2022

The trustees are pleased to present their annual trustees' report together with the unaudited Financial Statements of the charitable company for the year ending 31 December 2022, which are also prepared to meet the requirements for a directors' report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Southampton Mencap
Registered Charity Number:	1103691
Registered Company Number:	04990720
Registered Office and Operational Address:	187A Portswood Road Southampton SO17 2NF

TRUSTEE DIRECTORS

The trustees are the directors of the charitable company for the purpose of company law and are its trustees for the purpose of charity law.

The trustees who served the charitable company during the year and since the year end are as follows:

Jennifer Strevens	Chair		
Brian Strevens	Treasurer		
Diane Bernstein			
Hilary Linssen			
Daniel Mar-Molinero			
Heidi Oldrey			
Manoj Patel		Resigned	Nov 2022
Lisa Stead			

COMPANY SECRETARY

Gail Baker

KEY AND SENIOR MANAGEMENT

Alexandra Iles

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

OUR ADVISORS

Independent Examiner:	Abraham & Dobell 230 Shirley Road Southampton SO15 3HR
Bankers:	HSBC plc 55 Above Bar Street Southampton SO14 7DZ
Investment Managers:	M & G Investments PO Box 9038 Chelmsford CM99 2XF

OBJECTIVES AND ACTIVITIES

A small, local charity with big ambitions; specialising in truly relevant support and with clear objectives that focus on the needs of our users and their family carers.

Mission Statement

We believe that everyone with a learning disability should have the right to choice, opportunity and respect - whatever their age or disability. We also believe that support for the families of people with a learning disability is vital to achieving our vision.

The strategies employed to achieve the charity's objectives for the benefit of people with a learning disability and their family carers are to:

- Respond to needs of our client group in a flexible and appropriate manner and support them to have short breaks from each other.
- Deliver information which is timely, appropriate and up-to-date.
- Raise awareness to their rights by jointly working with others who share our goals in making a difference.
- Encourage participation of more people to get involved and have a say in the future planning of the charitable company.
- Represent views so that learning disability issues are taken into consideration at all levels.
- Support family carers by helping with the development of groups with similar goals to the charitable company.
- Provide more services by developing new activities which fill the gaps in provision.
- Raise funds to support our existing services and develop new initiatives.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit Statement
All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives 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)'.

ACHIEVEMENTS AND PERFORMANCE

Southampton Mencap exists to provide advice and practical support for our members, their families and carers and to campaign to ensure that their views are represented. We participate in strategic panels and partnerships within health, education and social care and are represented on the Learning Disability Partnership Board. Confidential, personal advice and support is given to carers either within the individual services or from members of the Mencap staff.

Practical support is given by the services we provide.

Social Activities
We provide social opportunities for both children and adults with learning disabilities which support friendships and relationships and in turn provide them and their family carers with regular short breaks from each other.

Mencap Clubs
Southampton Mencap funds leisure clubs for older members.

The Mencap social clubs re-opened in September 2021. As Covid restrictions have gradually eased the attendance at all the clubs has increased.

The Livewire Clubs take place on a Wednesday evening between 6:30pm and 9pm alternating between Livewire 18+ and Livewire 25+. Livewire 18+ delivered 22 sessions with the number of attendees rising from 10 to 12 each session. Livewire 25+ delivered 21 sessions with the number rising from 11 to 15.

Adult Gateway which takes place between 1:30pm – 4pm on alternate Saturdays delivered 22 sessions with an increase in the number of attendees from 10 to 13.

FairPlay Clubs and Schemes
Southampton City funds the FairPlay Service through the 'Short Breaks' grant. This service provides holiday schemes and Saturday clubs for children and young people between the ages of 5 and 18. Southampton Mencap are on a framework to provide this service with the contract due to end 31 March 2023. It is thought that this contract will be extended for a further year.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

FairPlay Clubs and Schemes (Continued)

The Playschemes have proved especially popular this year. Most have been of mixed age groups which gives more flexibility for parents/carers to book the dates most useful to them. The playschemes took place for five weeks during the summer holidays and attracted a high number of new referrals. This was due to better information given to the families by the Jigsaw team. There have been 23 new referrals since January. It proved difficult to balance the demand from these new referrals and regular users.

During the year, the FairPlay Schemes delivered 38 sessions or 247 hours. The average daily attendance was 11.

The Saturday Clubs take place on alternate Saturdays with the Junior Club operating in the morning and the Teen Club in the afternoon. New referrals for the playschemes fed into the Saturday clubs. These clubs had been very slow to recover after the closure for Covid but the numbers have been gradually building up during the year. Group sizes reached 11 or Teens and 12 for Juniors, but the attendance was varied and did not often reach 100%.

Day Services

There has been a gradual shift in day service members who are growing in confidence and exploring other options. Some have swapped their days across our own services, taken up more days, or regrettably left as they have decided to join other services. Own2Feet continues to operate on both Tuesdays and Thursdays with the numbers on Tuesdays dropping to 8 with 13 attendees on Thursdays. Home Kitchen and Handicrafts have averaged 12 and 14.

The focus this year has been to increase the numbers accessing our new services, Makers and Bakers and Garden and Maintenance. The aim of these groups is to encourage the members to learn new skills which could contribute to leading a more independent life. The Garden and Maintenance Group, which has 9 members, has continued to do small repairs to the Headquarters, including painting the fences, café and sensory room. Some people have agreed that their gardens can be used by the gardening group. This started with only a few gardens being offered but now it is difficult to keep up with the demand.

The Maker and Baker Group spend their time baking bread, scones and cakes. Orders are taken and the produce is sold as part of a fundraising campaign. The number of members in this group remains small, 6 attendees, and it is hoped that this figure will rise in 2023.

Th assist with these enterprises a vehicle was purchased at the start of the year. This is used to transport members and tools to various garden and to deliver the bakery produce as required. An awning will be purchased the car used as a focal point at stalls and fetes where goods from the Makers and Bakers will be sold. It should also provide a good marketing tool for our services.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Services for Carers

Carers Co-Production Group

With other family carers we continue to actively participate in this group which has proved to be productive and with some successful outcomes. One of the key successes has been the proposed development of an allocated care manager system within the ASC Learning Disability Team and improvements to the information given on invoices. The group tends to come closer to the meaning of co-production than most as it is well supported by the commissioning team and council officers. Meetings continue to be online which saves time for everyone and are held on average every 6 weeks which ensures that things don't slip off the agenda. Through the relationships that have been developed since the group started during COVID, carers on the group tend to be open and vocal about things that continue to cause issues for themselves and other carers or those they care for. 9 meetings have been held in the last year covering a range of topics: charging procedures, financial matters, communications, respite, etc. as well as updates from adult health and social care professionals.

Learning Disability Partnership Board

We attend these 6 weekly meetings led by the council which offer a chance to participate online or at the Civic Centre. A report is provided by us on key issues for carers which have been raised at the Carers Co-production meetings and the Carers Network Lunch group. In addition, we have introduced carers to the board to ensure they have a voice. In the last year 8 meetings have been held.

Carers' Sub-Group/Carers' Network Lunch Meetings

Our monthly Carers' Lunches established over many years, and which merged with the Carers in Southampton service have now been resurrected and amalgamated with the carers' subgroup. The focus of this newly named 'Carers Network Lunch Meetings' has brought the focus firmly back on carers of people with learning disabilities; a group unique to others as the caring role is often from birth to the grave. 3 meetings have taken place so far at the Mencap Centre with plans to run these on a 6- weekly basis. Carers are asked about the things that matter most to them and those they care for. speakers are then identified and invited to attend. To date, the topics have included respite, transition and adult social care. However, another purpose of these meetings is to ensure that there is some time for socialising and sharing information with each other as well as meeting and making friends with others in similar circumstances. Lunch is provided by the Bakers & Makers Group and has brought in new orders from people impressed by the quality of the food!

Carers in Southampton, CiS

The year was dominated by the fact that the contract was due to come to an end on 31st March 2023. The work done on the Carers Strategy in 2021 meant that the commissioners expected CiS to pilot some of the new ideas. The service was due to go out to tender in August with a completely new specification. This left many of the staff concerned about their future and a number found new employment over the course of the year. The introduction of a new data storage system by the council also proved to be problematic.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Carers in Southampton, CiS (Continued)
Despite this the services continued to deliver advice and support to over 4,000 carers, 500 of whom registered with the service as new carers. 460 new carers assessments were completed with a further 350 reviews and 396 support plans. 600 carers cards were issued.

Some new ways of connecting with carers have proved successful, albeit not with a large take up by carers. Those who do attend give excellent feedback about the events which have included walk and talk sessions, first aid, and an art session. 10 carers' lunches have taken place during the year. Some have been limited to a small number of carers as small, local venues have been booked, but others have had attendances of over 40.

Monthly newsletters have been distributed both as hard copies and via email and links from the website. These have offered links to relevant sites and to events organised by CiS. The service has also been advertised in the lifts at Southampton University Hospital and by a video produced in a variety of languages.

Advice and Support
A vital element of our work is in providing information, advice and guidance to our members, their families and carers, and interested organizations or individuals, either face to face, by phone or via e mail. Many people have known us over several years and feel confident and able to call on us when needed. We may not always have the answer, but our experienced team has a wealth of experience.

During the last year we published 4 copies of our Learning Disability News newsletter packed full of helpful articles and distributed to over 200 people within our organization and e - mailed to a further 200. The newsletter raises awareness of our work, local and national topical issues and practical day-to-day information about our services.

Website and Social Media
The Southampton Mencap website is maintained and updated regularly by the Activities Manager through the Wix publishing suite.

In 2022 improvements were made to the Enterprises page, to highlight the opportunities available to both potential service users and the public through our enterprise output.

The website also advertises vacancies and gives links to the newsletters and any important updates.

Social media continues to play a key part in raising awareness of the work that we do, and regular updates highlight the good work of the services provided to people with a learning disability, their families and carers. Our number of followers has grown to 1300.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Treat Me Well
Since the departure of the Royal Mencap campaigns officer, Mike Le Surf, we have helped our groups to refocus and to continue integrating this campaign within their day service activities. This is a subject that our members and staff feel strongly about and understand being part of driving improvements in health services for people with a learning disability. We aim to carry on raising awareness to reasonable adjustments, highlighting good and bad practice relating to health through individual experiences and feedback. We have continued to support the learning of new students and health professionals through visits to our groups as well as involvement and participation in training.

In the last year we have:

- Visited a local optician.
- Invited a speaker to talk about the paramedic service.
- Facilitated visits for 3 paramedic students,3 student nurses and a care coordinator to spend some time with our members.
- Expanded our health training resources and supported members and carers in actively participating in training events to medical students.
- Developed our links with the new Learning Disability Strategic Health Facilitator
- Shared information on behalf of others including our website and social media which has a reach of over 1000 people on subjects such as end of life care, hospital passports and easy read health related information.
- Groups have provided feedback to the LD Liaison & Autism Nurses at the hospital on draft easy read literature.

Volunteers
Volunteers continue to play a vital role in all that we do working in all areas of the organisation. There are 12 regular volunteers working across the Day Services and clubs. Volunteers also help by chairing committees, representing the Southampton Mencap on outside bodies, assisting with HR issues, and working in the finance department. In total there are about 20 regular volunteers with others who can be called upon in an emergency.

FINANCIAL REVIEW

In the year to 31 December 2022, the charitable company incurred a deficit of £(33,214) (2021 - surplus of £41,196). This was increased by an unrealised loss on the charitable company's investments of £(314) (2021 - unrealised gain of £24,903). Overall, therefore, the charitable company incurred a net movement in funds deficit of £(33,528) in the year to 31 December 2022 compared to a surplus of £66,099 in the year to 31 December 2021.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

FINANCIAL REVIEW (CONTINUED)

Principal Funding Sources
All income received by the organisation is used solely for the benefit of local children, young people and adults with a learning disability and their families or carers.

Our principal source of funding is Southampton City Council.

The contract to fund 'Carers in Southampton' is now in its fifth year. And due to terminate at the end of March 2023.

The FairPlay Service is funded through a grant from SCC.

The Day Services are funded through Personal Budgets to the clients and paid either by Direct Payments to the clients or via SCC, Hampshire of NHS.

We have also received grants from the Adult Learning Skills Council.

Donations and fundraising from local organisations and individuals help with funding the other activities.

Investment Powers and Policy
The trustees have considered the most appropriate policy for investing funds and have found that deposit accounts and Charifund Unit Trust units meet their requirements.

Reserves Policy and Going Concern
The trustees have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets held by the charitable company, should cover six months' of resources expended. At this level, the trustees feel they would be able to continue the current activities of the charitable company in the event of a significant drop in funding. The trustees are of the view that the charitable company is a going concern.

PLANS FOR FUTURE PERIODS

In the post March 2023 period at the end of the CiS contract, the Society will need to regroup and implement new priorities. We will need to work with a reduction in staffing and finance. A new three- year plan will be agreed to be implemented from January 2024.

We need to increase the number of people attending the day services and will explore gaps in the market to encourage this. The Enterprises initiative offers the opportunity to attract clients who need more meaningful day time activities. It is hoped to fill the present vacancies and expand the service to extra days. This service also provides the possibility of fundraising by selling the goods and services.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

PLANS FOR FUTURE PERIODS (CONTINUED)

Southampton Mencap has developed and impressive 'family spirit' over the years. This was demonstrated during the pandemic when our mencap team offered invaluable help and emotional support to carers. We aim to continue and improve this by re-instating the Mencap Carers lunches on a regular basis and by providing advice and support when required.

Our plans to balance the books within three years will need, increased activity, careful investment of our reserves and an increase in fundraising. We aim to achieve this and to continue to serve people with a learning disability, their families and carers by providing services that are relevant and required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Southampton Mencap is a charitable company limited by guarantee, incorporated on 10 December 2003 and registered as a charity on 11 May 2004. The charitable company, previously registered as Southampton Society for Mentally Handicapped Children and Adults, 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 charitable company winding up, each member is required to contribute £1.

Recruitment and Appointment of Trustees

The directors of the charitable company are also trustees for the purposes of charity law.

Owing to the specialised work of Southampton Mencap, a broad skill mix of trustees is sought. The core of the trustees has always been parents/carers of people with a learning disability supplemented by supporters from the wider community with a specific background that can contribute to the general good of the charitable company. We currently have such trustees with backgrounds in education, provision of social care and business and we are actively seeking trustees with financial and legal backgrounds. Individuals are approached with a view to the contribution they can make and then nominated for election at the annual general meeting.

Trustee Induction and Training

A programme of visits to Southampton Mencap activities and discussions with key staff and honorary officers is arranged for new recruits. They are introduced to policies and procedures of the charitable company and current guidance leaflets for trustees issued by the Charity Commission.

Risk Management

The trustees have conducted their own review of the major risks to which the charitable company is exposed and have established systems accordingly. These procedures are periodically reviewed to ensure they still meet the needs of the charitable company.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Organisational Structure
The board of trustees meets at least quarterly to monitor the progress of the charitable company against its plans and budgets. Its performance against key performance indicators is measured particularly in relation to contract specifications. To maintain feedback and participation from users, volunteers and staff, a number of specialist groups meet as necessary.

Related Parties and Co-operation with Other Organisations
Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society which assists local societies by a network of county based staff. Southampton Mencap is an active partner in the Southampton Learning Disability Partnership Board and its implementation group.

Key Management and Personnel Remuneration
The directors consider the trustees of the charitable company and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed regularly by the trustees and any increments are dependent upon performance of the individual staff member concerned and the charitable company as a whole.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charitable company's trustees (who are also the directors of Southampton Mencap for the purposes of company law) are responsible for preparing the annual Report of the Trustees and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statement unless they are satisfied that they 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 these Financial Statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

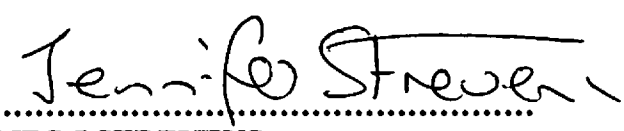
INDEPENDENT EXAMINERS

Abraham & Dobell were appointed as the charitable company's Independent Examiner during the year and have expressed their willingness to continue in that capacity.

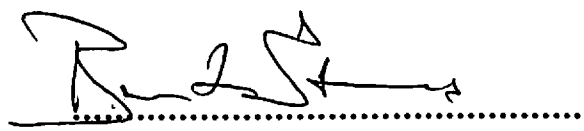
SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption under the Companies Act 2006.

Approved by the Board of Trustees on 6 June 2023 and signed on its behalf by:



MRS J STREVENS
CHAIR



REV B L STREVENS
TREASURER

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2022

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 14 to 31.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

INDEPENDENT EXAMINER'S REPORT
(CONTINUED)

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2022

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

.....

DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES

230 Shirley Road
Southampton
SO15 3HR

6 June 2023

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED
31 DECEMBER 2022

	Note	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOME				
Donations and legacies	2	4,334	4,334	2,215
Charitable activities	3	641,348	641,348	677,258
Other trading activities	4	1,086	1,086	22
Investment income	5	63	63	3
TOTAL INCOME		646,831	646,831	679,498
EXPENDITURE				
Raising funds		81	81	54
Charitable activities	6	679,964	679,964	638,248
TOTAL EXPENDITURE		680,045	680,045	638,302
NET INCOME BEFORE NET GAINS ON INVESTMENTS		(33,214)	(33,214)	41,196
Net gains/(losses) on investments	13	(314)	(314)	24,903
NET INCOME FOR THE YEAR/NET MOVEMENT IN FUNDS FOR THE YEAR	8	(33,528)	(33,528)	66,099
RECONCILIATION OF FUNDS				
Total funds brought forward		1,009,559	1,009,559	943,460
Total funds carried forward		£976,031	£976,031	£1,009,559

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	12		310,994		305,989
Investments	13		155,300		155,614
TOTAL FIXED ASSETS			466,294		461,603
CURRENT ASSETS					
Debtors	14	33,906		27,269	
Cash at bank and in hand		512,041		604,482	
TOTAL CURRENT ASSETS		545,947		631,751	
LIABILITIES					
Creditors: Amounts falling due within one year	15	36,210		83,795	
NET CURRENT ASSETS			509,737		547,956
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	18		£976,031		£1,009,559
THE FUNDS OF THE CHARITABLE COMPANY	19				
Unrestricted income funds			976,031		1,009,559
TOTAL CHARITABLE COMPANY FUNDS			£976,031		£1,009,559

In approving these Financial Statements as directors of the company, we hereby confirm the following:

- For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

- Directors' Responsibilities

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

  2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

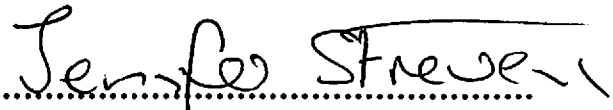
SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
(CONTINUED)

AS AT 31 DECEMBER 2022

The trustees have prepared these Financial Statements in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the trustees on 6 June 2023 and signed on their behalf by:



MRS J STREVENS
CHAIR



REV B L STREVENS
TREASURER

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED
31 DECEMBER 2022

	Note	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by operating activities	21	(76,196)	63,880
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(16,245)	(1,003)
Net cash (used in) investing activities		(16,245)	(1,003)
Change in cash and cash equivalents in the year		(92,441)	62,877
Cash and cash equivalents at the beginning of the year		604,482	541,605
Cash and cash equivalents at the end of the year	22	£512,041	£604,482

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2022

1. ACCOUNTING POLICIES

Charity Information
Southampton Mencap is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 187A Portswood Road, Southampton, SO17 2NF. The charitable company is a public benefit entity.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) **Basis of Preparation**
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

(b) **Preparation of the Accounts on a Going Concern Basis**
The trustees have prepared the Financial Statements on a going concern basis.

(c) **Income**
All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in the Financial Statements.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

1. ACCOUNTING POLICIES (CONTINUED)

(d) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charitable company but do not directly undertake the charitable activities. These costs have been allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and includes the audit fees and costs linked to the strategic management of the charitable company.

(e) **Operating Leases**

The charitable company classifies the lease of property as an operating lease. The rental payments are charged to the Income and Expenditure Account when due.

(f) **Fixed Assets**

Tangible fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write-off the cost of each asset over its expected useful life as follows:

	Asset Life	Rate
Freehold land and buildings	50/10 years	2/10%
Computer equipment	5 years	20%
Motor vehicles	Reducing balance	20%

Investments held as fixed assets are revalued at mid-market value at the Balance Sheet date and the gain or loss taken to the Statement of Financial Activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

1. ACCOUNTING POLICIES (CONTINUED)

(g) **Debtors**
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) **Creditors and Provisions**
Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

(j) **Pensions**
The charitable company does not operate its own pension scheme. Pension payments are contributed on behalf of members of staff who are enrolled in the NEST pension auto enrolment scheme.

(k) **Taxation**
The charitable company is exempt from Corporation Tax on its charitable activities.

(l) **Donated Services**
Donated services and facilities are included at the value to the charitable company where this can be quantified.

(m) **Fund Accounting**
Unrestricted funds are general funds available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the trustees from time to time for particular projects or purposes. They are not in any way restricted and any surplus or deficit will be transferred to/from the general funds when the designated fund is closed.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The purpose and use of designated and restricted funds are set out in the notes to the Financial Statements.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

1. ACCOUNTING POLICIES (CONTINUED)

(n) **Financial Instruments**
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(o) **Significant Judgements and Estimates**
Preparation of the Financial Statements may require trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
Donations	4,219	4,219	2,095
Gift Aid	115	115	120
	£4,334	£4,334	£2,215

In 2021 the donations and legacies received of £2,215 were unrestricted. There were no donated services and facilities receivable which could be quantified in the year (2021 - £nil).

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
Grants	2,500	2,500	23,828
Service provision	416,395	416,395	445,060
Parental contributions	15,928	15,928	8,494
Day services	205,677	205,677	199,490
Sundry income	848	848	386
	£641,348	£641,348	£677,258

The charitable company has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the charitable company provides.

The grants shown above relate to payments received during the charitable company's year to 31 December 2022 but adjusted for any deferments where the expenditure arising for that grant is being incurred in a subsequent year.

The income received from charitable activities is split across the charitable company's key activities as follows:

	2022 £	2021 £
Service provision and support	636,227	675,770
Leisure clubs	5,121	1,488
	£641,348	£677,258

In 2021 the income from charitable activities of £677,258 was unrestricted.

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
Fundraising activities	£1,086	£1,086	£22

In 2021 the income received from other trading activities of £22 was unrestricted.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

5. INVESTMENT INCOME

	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
Interest on deposit accounts	£63	£63	£3

In 2021 the investment income of £3 was unrestricted.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Service Provision & Support £	Leisure Clubs £	2022 Total Funds £	2021 Total Funds £
Staff costs	442,630	10,606	453,236	400,583
Service provision	100,779	-	100,779	125,204
Publicity	6,254	-	6,254	3,810
Recruitment and training	3,524	-	3,524	2,675
Travel, transport and motor	2,883	-	2,883	884
Volunteers' expenses	730	-	730	-
Activities	1,166	495	1,661	873
Ingredients	1,673	-	1,673	357
Resources	1,086	-	1,086	1,026
Bad debts	-	-	-	2,164
Support costs	75,222	-	75,222	71,614
Governance costs	32,916	-	32,916	29,058
Total	£668,863	£11,101	£679,964	£638,248

The expenditure on charitable activities in 2022 of £679,964 (2021 - £638,248) were unrestricted funds.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charitable company identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two key charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Premises	25,056	1,319	26,375	Usage
General Office	32,356	1,703	34,059	Usage
Affiliation fee and licence	1,251	-	1,251	Transactions
Equipment and consumables	5,410	-	5,410	Usage
Bank charges	217	-	217	Transactions
Disclosure and barring service	254	-	254	Usage
Depreciation	10,678	562	11,240	Usage
Independent Examiner's fee	-	3,600	3,600	Governance
Staff costs	-	23,854	23,854	Governance
Publicity	-	1,104	1,104	Governance
Recruitment and training	-	622	622	Governance
Travel, transport and motor	-	152	152	Governance
	£75,222	£32,916	£108,138	

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2022 £	2021 £
Depreciation	£11,240	£7,991

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff Costs

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	440,001	389,637
Social Security costs	29,326	25,366
Pension costs (Auto Enrolment)	7,763	6,663
	£477,090	£421,666

No employee received emoluments of £60,000 or more in this year or the previous year.

Staff Numbers

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

	2022	2021
Service provision	7.2	10.0
Day services	5.3	3.4
Mencap clubs	2.7	1.0
Governance	1.0	1.0
	16.2	15.4

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (CONTINUED)

Volunteers
50 volunteers contributing hours of unpaid support has greatly enhanced the work of the company.

Trustees' Remuneration and Expenses
No remuneration was payable to any trustee in their role as trustee or to any persons known to be connected with any of them during the year (2021 - £nil).

During the year ended 31 December 2022, there were no payments for services provided in relation to other activities carried out on behalf of Southampton Mencap (2021 - £nil).

No reimbursement of expenses has been made to any of the trustees in respect of the year (2021 - £nil).

Employee Benefits
The employee benefits of the key management personnel total £1,288 (2021 - £1,253).

10. RELATED PARTIES

Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society, which assists local societies by a network of County based staff.

11. TAXATION

As a registered charity, Southampton Mencap is exempt from tax on income and gains under Section 478 of the Corporation Taxes Act 2010 by reason of its charitable objects and activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

12. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Computer Equipment £	Motor Vehicles £	Total £
At Cost or Valuation				
At 1 January 2022	373,428	19,341	-	392,769
Additions	-	-	16,245	16,245
At 31 December 2022	373,428	19,341	16,245	409,014
Depreciation				
At 1 January 2022	71,193	15,587	-	86,780
Charge for the year	6,806	1,185	3,249	11,240
At 31 December 2022	77,999	16,772	3,249	98,020
Net Book Values				
At 31 December 2022	£295,429	£2,569	£12,996	£310,994
At 31 December 2021	£302,235	£3,754	£-	£305,989

13. INVESTMENTS

	2022 £	2021 £
At Market Value		
Charifund Unit Trusts	£155,300	£155,614
Movements in the Year		
At 1 January 2022	155,614	130,711
Net unrealised investment gains/(losses)	(314)	24,903
At 31 December 2022	£155,300	£155,614

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

13. INVESTMENTS (CONTINUED)

The historical cost to the charitable company of the Charifund Unit Trust investment held at 31 December is	£58,481	£58,481

Investments are held in accordance with trustees' powers.

14. DEBTORS

	2022 £	2021 £
Trade debtors	29,044	25,890
Prepayments	4,862	1,379
	£33,906	£27,269

15. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	10,403	22,657
Deferred income (note 16)	-	37,944
PAYE	7,911	8,898
Accruals	17,896	14,296
	£36,210	£83,795

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

16. MOVEMENTS IN DEFERRED INCOME

	2022 £	2021 £
Deferred income at 1 January 2022	37,944	17,836
Resources released from previous year	(37,944)	(17,836)
Resources deferred in the year	-	37,944
Deferred income at 31 December 2022	£-	£37,944

17. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2022 £	2021 £
Financial assets that are debt instruments	29,044	25,890
Financial liabilities that are debt instruments	18,314	36,953

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Funds £	Designated Funds £	2022 Total Funds £	2021 Total Funds £
Tangible fixed assets	310,994	-	310,994	305,989
Investments	155,300	-	155,300	155,614
Current assets	490,947	55,000	545,947	631,751
Current liabilities	(36,210)	-	(36,210)	(83,795)
Net Assets at 31 December 2022	£921,031	£55,000	£976,031	£1,009,559

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

19. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.22 £	Incoming Resources £	Outgoing Resources £	(Loss) on Investment £	Transfers £	At 31.12.22 £
Analysis of Movements in Unrestricted Funds						
General Fund	954,559	646,831	680,045	(314)	-	921,031
Designated Fund:						
- Building Fund	30,000	-	-	-	-	30,000
- Employment Fund	25,000	-	-	-	-	25,000
Total Unrestricted Funds	1,009,559	646,831	680,045	(314)	-	976,031
Total Funds	£1,009,559	£646,831	£680,045	£(314)	£-	£976,031

Unrestricted Funds
General Funds
These are funds which the charitable company is free to use in accordance with the charitable objects.

Designated Funds
The trustees can designate unrestricted funds for a particular purpose.

The Building Fund is a fund which the charitable company has set aside for the maintenance and refurbishment of its property 187A Portswood Road, Southampton.

The Employment Fund is a fund which the charitable company has set aside to fund future staff restructuring.

Restricted Funds
These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

20. RELATED PARTY TRANSACTIONS

There were no related party transactions arising in the year to 31 December 2022 (2021 - £nil).

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

21. RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

		2022 £	2021 £
Net income for the year before net gains on investments (as per the Statement of Financial Activities)		(33,214)	41,196
Adjustments for:	Depreciation charges	11,240	7,991
	(Increase) in debtors	(6,637)	(8,208)
	(Decrease)/Increase in creditors	(47,585)	22,901
Net cash provided by operating activities		£(76,196)	£63,880

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	512,041	604,482
Total cash and cash equivalents	£512,041	£604,482

23. AFFILIATION

The charitable company is affiliated to the national organisation, Royal Mencap Society.

24. LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SOUTHAMPTON MENCAP

England & Wales - Charity number 1103691

Accounts

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

COMPANY NUMBER: 04990720

CHARITY NUMBER: 1103691

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

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SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED
31 DECEMBER 2021

The trustees are pleased to present their annual trustees' report together with the unaudited Financial Statements of the charitable company for the year ending 31 December 2021, which are also prepared to meet the requirements for a directors' report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Southampton Mencap
Registered Charity Number:	1103691
Registered Company Number:	04990720
Registered Office and Operational Address:	187A Portswood Road Southampton SO17 2NF

TRUSTEE DIRECTORS

The trustees are the directors of the charitable company for the purpose of company law and are its trustees for the purpose of charity law.

The trustees who served the charitable company during the year and since the year end are as follows:

Jennifer Strevens	Chair		
Brian Strevens	Treasurer		
Diane Bernstein			
Hilary Linssen		Appointed	30 June 2021
Daniel Mar-Molinero			
Heidi Oldrey			
Manoj Patel		Appointed	17 March 2022
Lisa Stead			

COMPANY SECRETARY

Gail Baker

KEY AND SENIOR MANAGEMENT

Alexandra Iles

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

OUR ADVISORS

Independent Examiner:
Abraham & Dobell
230 Shirley Road
Southampton
SO15 3HR

Bankers:
HSBC plc
55 Above Bar Street
Southampton
SO14 7DZ

Investment Managers:
M & G Investments
PO Box 9038
Chelmsford
CM99 2XF

OBJECTIVES AND ACTIVITIES

A small, local charity with big ambitions; specialising in truly relevant support and with clear objectives that focus on the needs of our users and their family carers.

Mission Statement

We believe that everyone with a learning disability should have the right to choice, opportunity and respect - whatever their age or disability. We also believe that support for the families of people with a learning disability is vital to achieving our vision.

The strategies employed to achieve the charity's objectives for the benefit of people with a learning disability and their family carers are to:

- Respond to needs of our client group in a flexible and appropriate manner and support them to have short breaks from each other.
- Deliver information which is timely, appropriate and up-to-date.
- Raise awareness to their rights by jointly working with others who share our goals in making a difference.
- Encourage participation of more people to get involved and have a say in the future planning of the charitable company.
- Represent views so that learning disability issues are taken into consideration at all levels.
- Support family carers by helping with the development of groups with similar goals to the charitable company.
- Provide more services by developing new activities which fill the gaps in provision.
- Raise funds to support our existing services and develop new initiatives.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit Statement
All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives 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)'.

ACHIEVEMENTS AND PERFORMANCE

Southampton Mencap exists to provide advice and practical support for our members, their families and carers and to campaign to ensure that their views are represented. We participate in strategic panels and partnerships within health, education and social care and are represented on the Learning Disability Partnership Board. Confidential, personal advice and support is given to carers either within the individual services or from members of the Mencap staff.

Practical support is given by the services we provide.

Social Activities

We provide social opportunities for both children and adults with learning disabilities which support friendships and relationships and in turn provide them and their family carers with regular short breaks from each other.

Mencap Clubs

Southampton Mencap funds leisure clubs for older members.

The over-18 social clubs returned at the end of September. Due to the extensive time period members have been away, membership was essentially 'closed' and members were informed they would need to re-apply if they wished to return – this has seen a bit of a drop-off in numbers, however extensive phone calls have ensured that everyone received the information and many of those non-returners have valid reasons for not wishing to resume services yet such as ongoing illness, moving out of the area, changes in circumstance related to transport and in two cases, sadly passing away.

Those members returning are delighted to be back and there is a genuine buzz.

Adult Gateway delivered 5 sessions with 12 members attending by the end of the year.

Livewire 18 and Livewire 25+ each delivered 6 sessions with 12 and 13 members attending respectively.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

FairPlay Clubs and Schemes

Southampton City funds the FairPlay Service through the 'Short Breaks' grant. This service provides holiday schemes and Saturday clubs for children and young people between the ages of 5 and 18.

The FairPlay Schemes have made a successful bounce-back since lockdown periods. Numbers have grown steadily since the May half-term and an average 10-11 members attend each session. 22 sessions were held during the year.

The numbers attending the Saturday clubs are taking longer to build up. Parents/Carers are now more protective of free time and the children are tired after returning to full-time schooling. By the end of December, 13 sessions of each club had been held, with 6 attending Fair Play Junior and 10 FairPlay Teen Club.

Social distancing and Covid -19 precautions are maintained as far as possible with young children. The children are not expected to wear face masks, but the staff use full PPE and ensure that there is a thorough clean of all surfaces at the end of each session.

Day Time Activities

Mencap Day Services

The Day Services programme continues to develop with the focus on continued learning, healthy lifestyles and increasing independence.

The services re-opened after Easter. It is a concern but not a surprise that numbers have dipped. Many members and their carers have been under extreme pressure during the lockdowns and are anxious to minimise risk as far as possible so have decided to attend one service only. Some new members attended during this period but has been outweighed by those who have left. The Tuesday visits to Longdown farm were no longer possible, but this activity has been replaced by the Gardening and Maintenance Group which has proved very popular. By the end of December, 29 members were attending the services, several attending more than one day. The breakdown is 10 in Own2Feet on Tuesday and 22 on Thursday. 15 in both Home Kitchen and Handicrafts and 8 in Gardening and Maintenance. There are still vacancies.

Plans are in progress to start a new service to be named Mencap Enterprises.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Services for Carers

Carers' Subgroup

Throughout the pandemic the carers on the distribution list have been kept updated with regular emails and telephone calls. Many have said how helpful they found this. We have provided regular feedback on carers' issues to the Learning Disability Partnership Board. Some carers have also participated in a newly established LD carers co-production group which has addressed key issues with SCC officers, who seem very keen to attend virtual meetings. This group has also been involved in the development of the new Carers' Strategy.

The first 'face to face' meeting since the pandemic took place at the end of September.

Advice and Support

Giving advice, information and support has always been a priority for Southampton Mencap. The mencap office stayed open throughout the pandemic providing help and support by phone.

Treat Me Well

This National Mencap campaign is now into its fifth year and is really beginning to impact by changing attitudes and raising awareness as well as introducing improved mandatory training for medical staff. The group met regularly via Zoom to talk about life.

Some members of the O2F group linked up with the School of Health Sciences to make a video to raise awareness around the way medical staff communicate with people with learning disabilities. The lecturer involved was also keen to highlight ways of communicating with people with limited or no verbal speech. Two of the members are regularly supported to participate in Treat Me Well Leaders Sessions held via Zoom. This gives them the opportunity to meet with other people across the country and talk about the campaign to exchange ideas. Some of the issues we have identified locally include the impact on people's health when they are moved into supported housing or shared lives, the poor take up of hospital passports, etc. There is a zoom session in November, involving the whole OTF group, tackled the issue of bullying.

Website

The Southampton Mencap website is maintained and updated regularly by the Activities Manager through the Wix publishing suite.

In 2021 improvements were made to increase accessibility, with the Day Service and Activities Pages improved to ensure that new referrals have a quick and easy point of access for finding out about activities.

The website also hosts new vacancy positions, newsletter updates and important announcements. Facebook is regularly updated for instant updates; this is displayed on the main website news feed.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Volunteers
Volunteers continue to play a vital role in all that we do working in all areas of the organisation. Fewer opportunities for 'hands on' volunteering during the pandemic has meant that a few volunteers have left, but about 40 volunteers are available to help when needed.

CiS
The year began with Covid restrictions still in place. Most of the staff worked from home. We were asked to support the CCG in registering carers for their COVID 19 vaccine. Over 800 carers previously unknown to us were registered.

CIS supported SCC in engagement events to gather carer feedback on the strategy via face to face, hosting an online feedback form and webinar, hosted by the service. The Service Manager attended the Carers Strategy Partnership Board meetings and supported the writing of both adult and young carer strategies.

Southampton City Council undertook a Carer Friendly Southampton Inquiry to support Southampton to become a carer friendly City and CIS were involved in gathering data, best practice from other authorities and interviewing carers regarding their caring role.

Carers assessments continued throughout the year. Between Jan 2021 and Dec 2021, 323 Carers Assessments, 365 support plans and 57 reviews were completed.

The service will also be worked across the city with a range of stakeholders to enhance the offer of the carers' card and the emergency planning form.

With many carers reluctant to meet inside, the main activity during Carers Week was to lead on carer walks across the city to support loneliness and isolation as well as fitness. These are the areas reported by Carers UK to be a concern for carers, (this was also reflected in our conversations with carers).

Action Hampshire – funding used to generate a health newsletter with a focus on cancer awareness and screening. This posted to all carers and distributed across the city.

We were successful in securing funding from Solent NHS to deliver a project on supporting carers from minority ethnic groups and other marginalised groups. The work on this project, BAME, has included an easy read leaflet to incorporate Young Carers, a What's App phone message and video clips in a range of languages.

Community learning funding was used to deliver 13 well-being sessions over Zoom. Carers were also able to view the recorded Information sessions. These included 70 carers viewing the session on advocacy, 103 on 'Accessing Hospital Support', 120 on 'Housing Services', and 45 on Parent Carer Services.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Three training sessions were delivered to staff in Adult Social Care's Safeguarding Team to support their understanding of a caring role.

The biggest source of referrals to the website is social media, followed by local government. Apart from Solent NHS (Mental Health) there is notably little referral from other healthcare providers or other local non-profit organisations. Work is underway regarding areas of opportunity to increase referrals - particularly from GP and hospitals and with a focus on advertising to reach hidden carers.

FINANCIAL REVIEW

In the year to 31 December 2021, the charitable company achieved a surplus of £41,196 (2020 - £56,572). This was increased by an unrealised gain on the charitable company's investments of £24,903 (2020 - decrease of £19,350). Overall, therefore, the charitable company achieved a net movement in funds surplus of £66,099 in the year to 31 December 2021 compared to £37,222 in the year to 31 December 2020.

Principal Funding Sources

All income received by the organisation is used solely for the benefit of local children, young people and adults with a learning disability and their families or carers.

Our principal source of funding is Southampton City Council.

The contract to fund 'Carers in Southampton' is now in its fourth year.

The FairPlay Service is funded through a grant from SCC.

The Day Services are funded through Personal Budgets to the clients and paid either by Direct Payments to the clients or via SCC.

SCC continued to fund both the Day services and the Shorts Breaks based on those on the registers in February 2020 until September 2021 when funding resumed based on the number of attendees. Service users receiving Direct payments have continued to pay for the service. Hampshire County Council and NHS have also continued to fund their clients. We are grateful for this support.

We have also received grants from Action Hampshire and the Adult Learning Skills Council.

Donations and fundraising from local organisations and individuals help with funding the other activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

FINANCIAL REVIEW (CONTINUED)

Investment Powers and Policy
The trustees have considered the most appropriate policy for investing funds and have found that deposit accounts and Charifund Unit Trust units meet their requirements.

Reserves Policy and Going Concern
The trustees have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets held by the charitable company, should cover six months' of resources expended. At this level, the trustees feel they would be able to continue the current activities of the charitable company in the event of a significant drop in funding. The trustees are of the view that the charitable company is a going concern.

PLANS FOR FUTURE PERIODS

A new business plan will be drawn up during the second half of 2022. The current five- year 'Carers in Southampton' contract expires on 31 March 2023. The business enterprise development will have run for 18 months by this date. Another priority will be support of the ever- increasing numbers of our older members who are still the sole carers.

It is clear that our Society needs to shape itself for these and other emerging challenges in what is an uncertain and difficult future.

2022 will involve the staff, trustees and members in planning the next five years of activity. At the same time, we have to be ready to respond to any favourable opportunities that arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
Southampton Mencap is a charitable company limited by guarantee, incorporated on 10 December 2003 and registered as a charity on 11 May 2004. The charitable company, previously registered as Southampton Society for Mentally Handicapped Children and Adults, 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 charitable company winding up, each member is required to contribute £1.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Recruitment and Appointment of Trustees

The directors of the charitable company are also trustees for the purposes of charity law.

Owing to the specialised work of Southampton Mencap, a broad skill mix of trustees is sought. The core of the trustees has always been parents/carers of people with a learning disability supplemented by supporters from the wider community with a specific background that can contribute to the general good of the charitable company. We currently have such trustees with backgrounds in education, provision of social care and business and we are actively seeking trustees with financial and legal backgrounds. Individuals are approached with a view to the contribution they can make and then nominated for election at the annual general meeting.

Trustee Induction and Training

A programme of visits to Southampton Mencap activities and discussions with key staff and honorary officers is arranged for new recruits. They are introduced to policies and procedures of the charitable company and current guidance leaflets for trustees issued by the Charity Commission.

Risk Management

The trustees have conducted their own review of the major risks to which the charitable company is exposed and have established systems accordingly. These procedures are periodically reviewed to ensure they still meet the needs of the charitable company.

Organisational Structure

The board of trustees meets at least quarterly to monitor the progress of the charitable company against its plans and budgets. Its performance against key performance indicators is measured particularly in relation to contract specifications. To maintain feedback and participation from users, volunteers and staff, a number of specialist groups meet as necessary.

Related Parties and Co-operation with Other Organisations

Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society which assists local societies by a network of county based staff. Southampton Mencap is an active partner in the Southampton Learning Disability Partnership Board and its implementation group.

Key Management and Personnel Remuneration

The directors consider the trustees of the charitable company and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed regularly by the trustees and any increments are dependent upon performance of the individual staff member concerned and the charitable company as a whole.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charitable company's trustees (who are also the directors of Southampton Mencap for the purposes of company law) are responsible for preparing the annual Report of the Trustees and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statement unless they are satisfied that they 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 these Financial Statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on a 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINERS

Abraham & Dobell were appointed as the charitable company's Independent Examiner during the year and have expressed their willingness to continue in that capacity.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption under the Companies Act 2006.

Approved by the Board of Trustees on 24 May 2022 and signed on its behalf by:



.....

MRS J STREVENS
CHAIR



.....

REV B L STREVENS
TREASURER

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2021

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 14 to 31.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

INDEPENDENT EXAMINER'S REPORT
(CONTINUED)

TO THE TRUSTEES OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2021

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

.....

DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES

230 Shirley Road
Southampton
SO15 3HR

24 May 2022

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED
31 DECEMBER 2021

	Note	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOME				
Donations and legacies	2	2,215	2,215	4,261
Charitable activities	3	677,258	677,258	663,932
Other trading activities	4	22	22	883
Investment income	5	3	3	30
TOTAL INCOME		679,498	679,498	669,106
EXPENDITURE				
Raising funds		54	54	216
Charitable activities	6	638,248	638,248	612,318
TOTAL EXPENDITURE		638,302	638,302	612,534
NET INCOME BEFORE NET GAINS ON INVESTMENTS		41,196	41,196	56,572
Net gains/(losses) on investments	13	24,903	24,903	(19,350)
NET INCOME FOR THE YEAR/NET MOVEMENT IN FUNDS FOR THE YEAR	8	66,099	66,099	37,222
RECONCILIATION OF FUNDS				
Total funds brought forward		943,460	943,460	906,238
Total funds carried forward		£1,009,559	£1,009,559	£943,460

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	12		305,989		312,977
Investments	13		155,614		130,711
TOTAL FIXED ASSETS			461,603		443,688
CURRENT ASSETS					
Debtors	14	27,269		19,061	
Cash at bank and in hand		604,482		541,605	
TOTAL CURRENT ASSETS		631,751		560,666	
LIABILITIES					
Creditors: Amounts falling due within one year	15	83,795		60,894	
NET CURRENT ASSETS			547,956		499,772
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	18		£1,009,559		£943,460
THE FUNDS OF THE CHARITABLE COMPANY	19				
Unrestricted income funds			1,009,559		943,460
TOTAL CHARITABLE COMPANY FUNDS			£1,009,559		£943,460

In approving these Financial Statements as directors of the company, we hereby confirm the following:

- For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

- Directors' Responsibilities

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

  2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
(CONTINUED)

AS AT 31 DECEMBER 2021

The trustees have prepared these Financial Statements in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the trustees on 24 May 2022 and signed on their behalf by:

.....
MRS J STREVENS
CHAIR

.....
REV B L STREVENS
TREASURER

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED
31 DECEMBER 2021

	Note	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by operating activities	21	63,880	133,656
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(1,003)	(4,923)
Net cash (used in) investing activities		(1,003)	(4,923)
Change in cash and cash equivalents in the year		62,877	128,733
Cash and cash equivalents at the beginning of the year		541,605	412,872
Cash and cash equivalents at the end of the year	22	£604,482	£541,605

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2021

1. ACCOUNTING POLICIES

Charity Information
Southampton Mencap is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 187A Portswood Road, Southampton, SO17 2NF. The charitable company is a public benefit entity.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) **Basis of Preparation**
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

(b) **Preparation of the Accounts on a Going Concern Basis**
The trustees have prepared the Financial Statements on a going concern basis.

(c) **Income**
All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in the Financial Statements.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

(d) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charitable company but do not directly undertake the charitable activities. These costs have been allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and includes the audit fees and costs linked to the strategic management of the charitable company.

(e) **Operating Leases**

The charitable company classifies the lease of property as an operating lease. The rental payments are charged to the Income and Expenditure Account when due.

(f) **Fixed Assets**

Tangible fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write-off the cost of each asset over its expected useful life as follows:

	Asset Life	Rate
Freehold land and buildings	50/10 years	2/10%
Office equipment	5 years	20%
Computer equipment	5 years	20%
Furniture	5 years	20%

Investments held as fixed assets are revalued at mid-market value at the Balance Sheet date and the gain or loss taken to the Statement of Financial Activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

(g) **Debtors**
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) **Creditors and Provisions**
Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

(j) **Pensions**
The charitable company does not operate its own pension scheme. Pension payments are contributed on behalf of members of staff who are enrolled in the NEST pension auto enrolment scheme.

(k) **Taxation**
The charitable company is exempt from Corporation Tax on its charitable activities.

(l) **Donated Services**
Donated services and facilities are included at the value to the charitable company where this can be quantified.

(m) **Fund Accounting**
Unrestricted funds are general funds available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the trustees from time to time for particular projects or purposes. They are not in any way restricted and any surplus or deficit will be transferred to/from the general funds when the designated fund is closed.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The purpose and use of designated and restricted funds are set out in the notes to the Financial Statements.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

(n) **Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(o) **Significant Judgements and Estimates**

Preparation of the Financial Statements may require trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Donations	2,095	2,095	1,684
Gift Aid	120	120	928
Grants - Job Retention Scheme	-	-	1,649
	£2,215	£2,215	£4,261

In 2020 the donations and legacies received of £4,261 were unrestricted. There were no donated services and facilities receivable which could be quantified in the year (2020 - £nil).

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Grants	23,828	23,828	8,316
Service provision	445,060	445,060	446,712
Parental contributions	8,494	8,494	8,875
Day services	199,490	199,490	199,123
Café	386	386	906
	£677,258	£677,258	£663,932

The charitable company has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the charitable company provides.

The grants shown above relate to payments received during the charitable company's year to 31 December 2021 but adjusted for any deferments where the expenditure arising for that grant is being incurred in a subsequent year.

The income received from charitable activities is split across the charitable company's key activities as follows:

	2021 £	2020 £
Service provision and support	675,770	660,823
Leisure clubs	1,488	2,496
Café	-	613
	£677,258	£663,932

In 2020 the income from charitable activities of £663,932 was unrestricted.

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Fundraising activities	£22	£22	£883

In 2020 the income received from other trading activities of £883 was unrestricted.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

5. INVESTMENT INCOME

	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Interest on deposit accounts	£3	£3	£30

In 2020 the investment income of £30 was unrestricted.

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Service Provision & Support £	Leisure Clubs £	2021 Total Funds £	2020 Total Funds £
Staff costs	394,111	6,472	400,583	381,787
Service provision	125,204	-	125,204	109,419
Publicity	3,810	-	3,810	2,262
Recruitment and training	2,675	-	2,675	2,447
Travel and transport	832	52	884	2,500
Volunteers' expenses	-	-	-	238
Activities	839	34	873	1,229
Ingredients	357	-	357	861
Resources	1,026	-	1,026	498
Bad debts	2,125	39	2,164	5,634
Support costs	71,578	36	71,614	77,318
Governance costs	29,058	-	29,058	28,125
Total	£631,615	£6,633	£638,248	£612,318

The expenditure on charitable activities in 2021 of £638,248 (2020 - £612,318) were unrestricted funds.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charitable company identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the four key charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Premises	20,525	1,080	21,605	Usage
General Office	34,272	1,804	36,076	Usage
Affiliation fee and licence	1,200	-	1,200	Transactions
Equipment and consumables	5,653	-	5,653	Usage
Bank charges	389	-	389	Transactions
Disclosure and barring service	160	-	160	Usage
Depreciation	7,591	400	7,991	Usage
Independent Examiner's fee	-	3,500	3,500	Governance
Professional fees	1,824	-	1,824	Transactions
Staff costs	-	21,083	21,083	Governance
Publicity	-	672	672	Governance
Recruitment and training	-	472	472	Governance
Travel and transport	-	47	47	Governance
	£71,614	£29,058	£100,672	

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Depreciation	£7,991	£8,179

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff Costs

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	389,637	370,218
Social Security costs	25,366	21,866
Pension costs (Auto Enrolment)	6,663	6,374
Redundancies	-	3,423
	£421,666	£401,881

No employee received emoluments of £60,000 or more in this year or the previous year.

Staff Numbers

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

	2021	2020
Service provision	10.0	8.1
Day services	3.4	3.7
Mencap clubs	1.0	1.0
Governance	1.0	1.0
	15.4	13.8

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (CONTINUED)

Volunteers
50 volunteers contributing hours of unpaid support has greatly enhanced the work of the company.

Trustees' Remuneration and Expenses
No remuneration was payable to any trustee in their role as trustee or to any persons known to be connected with any of them during the year (2020 - £nil).

During the year ended 31 December 2021, there were payments for services provided in relation to other activities carried out on behalf of Southampton Mencap (2020 - £nil) as follows:

Hilary Linssen	£790

No reimbursement of expenses has been made to any of the trustees in respect of the year (2020 - £nil).

Employee Benefits
The employee benefits of the key management personnel total £1,253 (2020 - £1,106).

10. RELATED PARTIES

Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society, which assists local societies by a network of County based staff.

11. TAXATION

As a registered charity, Southampton Mencap is exempt from tax on income and gains under Section 478 of the Corporation Taxes Act 2010 by reason of its charitable objects and activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

12. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings	Office Equipment	Computer Equipment	Furniture	Total
	£	£	£	£	£
At Cost or Valuation					
At 1 January 2021	373,428	2,357	18,338	14,644	408,767
Additions	-	-	1,003	-	1,003
Disposals	-	(2,357)	-	(14,644)	(17,001)
At 31 December 2021	373,428	-	19,341	-	392,769
Depreciation					
At 1 January 2021	64,387	2,357	14,402	14,644	95,790
Charge for the year	6,806	-	1,185	-	7,991
Eliminated on disposal	-	(2,357)	-	(14,644)	(17,001)
At 31 December 2021	71,193	-	15,587	-	86,780
Net Book Values					
At 31 December 2021	£302,235	£-	£3,754	£-	£305,989
At 31 December 2020	£309,041	£-	£3,936	£-	£312,977

13. INVESTMENTS

	2021	2020
	£	£
At Market Value		
Charifund Unit Trusts	£155,614	£130,711
Movements in the Year		
At 1 January 2021	130,711	150,061
Net unrealised investment gains/(losses)	24,903	(19,350)
At 31 December 2021	£155,614	£130,711

13. INVESTMENTS (CONTINUED)

The historical cost to the charitable company of the Charifund Unit Trust investment held at 31 December is	£58,481	£58,481

Investments are held in accordance with trustees' powers.

14. DEBTORS

	2021 £	2020 £
Trade debtors	25,890	17,646
Prepayments	1,379	1,315
Other debtors	-	100
	£27,269	£19,061

15. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	22,657	13,574
Deferred income (note 16)	37,944	17,836
PAYE	8,898	6,562
Accruals	14,296	22,922
	£83,795	£60,894

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

16. MOVEMENTS IN DEFERRED INCOME

	2021 £	2020 £
Deferred income at 1 January 2021	17,836	-
Resources released from previous year	(17,836)	-
Resources deferred in the year	37,944	17,836
Deferred income at 31 December 2021	£37,944	£17,836

17. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2021 £	2020 £
Financial assets that are debt instruments	25,890	17,746
Financial liabilities that are debt instruments	36,953	36,496

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Funds £	Designated Funds £	2021 Total Funds £	2020 Total Funds £
Tangible fixed assets	305,989	-	305,989	312,977
Investments	155,614	-	155,614	130,711
Current assets	576,751	55,000	631,751	560,666
Current liabilities	(83,795)	-	(83,795)	(60,894)
Net Assets at 31 December 2021	£954,559	£55,000	£1,009,559	£943,460

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

19. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.21 £	Incoming Resources £	Outgoing Resources £	Gain on Investment £	Transfers £	At 31.12.21 £
Analysis of Movements in Unrestricted Funds						
General Fund	898,460	679,498	638,302	24,903	(10,000)	954,559
Designated Fund:						
- Building Fund	30,000	-	-	-	-	30,000
- Employment Fund	15,000	-	-	-	10,000	25,000
Total Unrestricted Funds	943,460	679,498	638,302	24,903	-	1,009,559
Total Funds	£943,460	£679,498	£638,302	£24,903	£-	£1,009,559

Unrestricted Funds

General Funds

These are funds which the charitable company is free to use in accordance with the charitable objects.

Designated Funds

The trustees can designate unrestricted funds for a particular purpose.

The Building Fund is a fund which the charitable company has set aside for the maintenance and refurbishment of its property 187A Portswood Road, Southampton.

The Employment Fund is a fund which the charitable company has set aside to fund future staff restructuring.

Restricted Funds

These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

20. RELATED PARTY TRANSACTIONS

There were no related party transactions arising in the year to 31 December 2021 (2020 - £nil).

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2021

21. RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

		2021 £	2020 £
Net income for the year before net gains on investments (as per the Statement of Financial Activities)		41,196	56,572
Adjustments for:	Depreciation charges	7,991	8,179
	(Increase)/Decrease in debtors	(8,208)	45,307
	Increase in creditors	22,901	23,598
Net cash provided by operating activities		£63,880	£133,656

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	604,482	541,605
Total cash and cash equivalents	£604,482	£541,605

23. AFFILIATION

The charitable company is affiliated to the national organisation, Royal Mencap Society.

24. LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SOUTHAMPTON MENCAP

England & Wales - Charity number 1103691

Accounts

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2020

COMPANY NUMBER: 04990720

CHARITY NUMBER: 1103691

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2020

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SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED
31 DECEMBER 2020

The trustees are pleased to present their annual trustees' report together with the audited Financial Statements of the charitable company for the year ending 31 December 2020, which are also prepared to meet the requirements for a directors' report and Financial Statements for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Southampton Mencap
Registered Charity Number:	1103691
Registered Company Number:	04990720
Registered Office and Operational Address:	187A Portswood Road Southampton SO17 2NF

TRUSTEE DIRECTORS

The trustees are the directors of the charitable company for the purpose of company law and are its trustees for the purpose of charity law.

The trustees who served the charitable company during the year and since the year end are as follows:

Jennifer Strevens	Chair		
Brian Strevens	Treasurer		
Diane Bernstein			
Daniel Mar-Molinero			
Heidi Oldrey			
Zulfigar Ali Sheikh		Died	March 2021
Lisa Stead			

COMPANY SECRETARY

Gail Baker

KEY AND SENIOR MANAGEMENT

Alexandra Iles

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

OUR ADVISORS

Auditors:	Abraham & Dobell 230 Shirley Road Southampton SO15 3HR
Bankers:	HSBC plc 55 Above Bar Street Southampton SO14 7DZ
Investment Managers:	M & G Investments PO Box 9038 Chelmsford CM99 2XF

OBJECTIVES AND ACTIVITIES

A small, local charity with big ambitions; specialising in truly relevant support and with clear objectives that focus on the needs of our users and their family carers.

Mission Statement

We believe that everyone with a learning disability should have the right to choice, opportunity and respect - whatever their age or disability. We also believe that support for the families of people with a learning disability is vital to achieving our vision.

The strategies employed to achieve the charity's objectives for the benefit of people with a learning disability and their family carers are to:

- Respond to needs of our client group in a flexible and appropriate manner and support them to have short breaks from each other.
- Deliver information which is timely, appropriate and up-to-date.
- Raise awareness to their rights by jointly working with others who share our goals in making a difference.
- Encourage participation of more people to get involved and have a say in the future planning of the charitable company.
- Represent views so that learning disability issues are taken into consideration at all levels.
- Support family carers by helping with the development of groups with similar goals to the charitable company.
- Provide more services by developing new activities which fill the gaps in provision.
- Raise funds to support our existing services and develop new initiatives.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit Statement
All of our activities are undertaken to further our charitable purposes for the public benefit. In shaping our objectives 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)'.

ACHIEVEMENTS AND PERFORMANCE

Southampton Mencap exists to provide advice and practical support for our members, their families and carers and to campaign to ensure that their views are represented. We participate in strategic panels and partnerships within health, education and social care and are represented on the Learning Disability Partnership Board. Confidential, personal advice and support is given to carers either within the individual services or from members of the Mencap staff.

Practical support is given by the services we provide.

Social Activities

We provide social opportunities for both children and adults with learning disabilities which support friendships and relationships and in turn provide them and their family carers with regular short breaks from each other.

Mencap Clubs
Southampton Mencap funds leisure clubs for older members. These have delivered 51.5 hours in 17 sessions to 58 members from January to mid-March. The clubs then were suspended due to COVID-19.

FairPlay Clubs and Schemes
Southampton City Council funds the FairPlay Service through the 'Short Breaks' grant. This service provides holiday schemes and Saturday clubs for children and young people between the ages of 5 and 18.

The Saturday Clubs, Junior and Teen, normally operate for 4 hours each twice a month during term time. These each delivered 20 hours of support in 5 sessions to 13 members from January to mid-March. They re-opened in October to each deliver 5 sessions. The number of young people attending these sessions was quite low as parents were reluctant to send their children.

The holiday playschemes took place as usual in February with a total of 27 young people attending. They re-opened in the summer with the capacity reduced due to social distancing. 26 sessions were delivered, mainly to mixed age groups, between August and December. The average daily attendance was 9, with the highest attendance reached was in December when there was only 1 session for a mixed age group.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Day Time Activities

Mencap Day Services

The Day Services programme continues to develop with the focus on continued learning, healthy lifestyles and increasing independence. The activities in the Own2Feet group were expanded in January to include the gardening and maintenance group on a Thursday afternoon and Café Down the Lane as an optional module on Tuesdays.

40 people accessed the 4 different services between January and mid-March with several members attending more than one service. The service was suspended at the request of Southampton City Council from mid-March. It re-opened between September and December with a much reduced capacity. Social distancing, shielding and the fact that members could only attend one day service meant that the daily limit of 15 people was sufficient.

Portswood Learning Centre

Southampton Mencap received funding from Southampton City Council in July 2018 to deliver a mixture of OCR – accredited Work Skills theory based work as well as practical experience in the world of work to 32 people each year. This service stopped operating in February as the numbers attending had considerably reduced. The contract came to an end in June.

COVID-19

COVID-19 has affected all the building-based services.

The Southampton Mencap office has stayed open throughout the pandemic providing telephone help and support.

Since the start of the lockdown in March, the staff have worked hard to maintain contact with our members and their families. Activity packs were delivered to 60 service users from all parts of our service, day services and our clubs. The packs contained various weekly themes as well as crafts, challenges and physical activities. The packs were delivered by Southampton Mencap staff which enabled them to keep in contact with the members.

The staff also kept in touch by making weekly telephone calls to offer help and support.

Since the lockdown, many activities have been delivered by Zoom. Initially these were delivered to all service users, but this changed to just over 18s as there was little take-up from those under 18. The number of sessions delivered increased from 1 to 2 a day, continuing throughout the year to support those unable to attend when the services re-opened in September.

In June and July, a new walk and talk activity was piloted. This took place in the open air following social distancing and infection prevention control measures. The 2 hour sessions were made available to 12 of the day service users and staffed by 2 members of staff for 8 weeks.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

COVID-19 (Continued)

The playschemes operated 4 days a week throughout the summer. This involved fewer children than usual and using both sides of the building, the main hall and the café. The staff wore visors and there was a strict cleansing routine in place.

The building and car park were prepared - stickers, hand sanitisers and wipes and a short video was made to show service users what to expect when they returned to the day services. A detailed risk assessment had to be returned to the commissioners and the day services finally re-opened in mid-September.

Social Media
Many people were updated by reading 'Good News Blogs', posted on a weekly basis from March to July, a weekly News Bulletin, posted from September and 2 issues of Learning Disability News.

Website
A new website which links directly with Facebook was launched late in the year.

Services for Carers

Carers' Subgroup - This continues with the key purpose of providing carers of people with learning disabilities with regular updates on developments which impact on them or their loved ones. The group reports back to the Learning Disability Partnership Board where key issues and concerns are highlighted. The meetings are held as and when necessary but generally on a quarterly basis. During the pandemic a number of meetings took place via Zoom.

Learning Disability News
This publication provides relevant local and national news of interest to anyone affected by or with an interest in learning disability issues. A special COVID-19 edition was published in May.

Advice and Support

Giving advice, information and support has always been a priority for Southampton Mencap. The Mencap office stayed open throughout the pandemic providing help and support by phone.

Treat Me Well
This National Mencap campaign is now into its fourth year and is really beginning to impact by changing attitudes and raising awareness as well as introducing improved mandatory training for medical staff. The group met regularly via Zoom to talk about life during the pandemic and how they plan to influence hospitals and GP surgeries to improve the ways in which they deal with people with learning disabilities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Volunteers

Volunteers continue to play a vital role in all that we do working in all areas of the organisation. The trustees have continued to give emailed support and are available to give specialist advice when required. There have been fewer opportunities for 'hands on' volunteering this year, but we have a total over 50 people willing to volunteer when required.

Carers in Southampton, (CiS)

Southampton Mencap is contracted to deliver the Carers in Southampton Service, CiS. The contract was awarded for 5 years. We are now in the third year.

The CiS service which is available to all carers over the age of 18 living in Southampton and includes those who do not recognise or choose to identify themselves as carers.

This year has been extremely difficult for those in a caring role and consequently very busy for the CiS team with most of the staff working from home. During the first lockdown in March 2020, 1,119 individual carers were contacted by staff for Keeping in Touch calls. Over 3,000 letters and emails were sent to carers on the database detailing the support available across the city. From March to December the service made 1,861 wellbeing/emotional calls to carers compared with 658 for the previous full year. This was supported by staff from Mencap.

The CiS staff have had regular team meetings on Zoom and have also participated in a range of virtual meetings with external bodies to represent CiS and the differing needs of carers.

There has been an emphasis on carers' assessments and reviews. Assessors have found that carers have been extremely lonely and isolated during the lockdowns and have needed more time to talk with many displaying poor mental health resulting in missed appointments and a clear lack of support. 312 carers assessment and support plans were completed; 164 carers had reviews.

Carers lunches took place in January and February with a total of over 100 attendees. The subject was 'Carers' Health', and the lunches were part of the Cancer Awareness work. The virtual Christmas lunch was attended by 18 people.

A review of the Carers' Strategy began in November with CiS coordinating much of the work of the Scrutiny Inquiry.

A grant from the Community Learning Team enabled a 15 'Life After Caring' sessions for bereaved carers. These sessions were particularly valuable during lockdown. The grant also covered 12 'Well Being' and 'Carers Information' sessions with an average attendance of 6.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Carers in Southampton, (CiS) (Continued)

During lockdown, the Carers' website has been especially useful. There were over 80,000 views with the highest percentage (11%) wanting support for accessing food shopping.

FINANCIAL REVIEW

In the year to 31 December 2020, the charitable company achieved a surplus of £56,572 (2019 - £59,932). This was decreased by an unrealised loss on the charitable company's investments of £19,350 (2019 - increase of £28,048). Overall, therefore, the charitable company achieved a net movement in funds surplus of £37,222 in the year to 31 December 2020 compared to £87,980 in the year to 31 December 2019.

Principal Funding Sources
All income received by the organisation is used solely for the benefit of local children, young people and adults with a learning disability and their families or carers.

Our principal source of funding is Southampton City Council.

The contract to fund 'Carers in Southampton' is now in its third year.

The FairPlay Service is funded through a grant from SCC and Hampshire County Council provide a grant for Hampshire children attending the service.

SCC funded the training for integrated skills and employment at the Portswood learning centre.

The Day Services are funded through Personal Budgets to the clients and paid either by Direct Payments to the clients or via SCC.

Since March 2020, SCC has continued to fund both the Day services and the Shorts Breaks based on those on the registers in February 2020. Service users receiving Direct payments have continued to pay for the service. Hampshire County Council and NHS have also continued to fund their clients. We are very grateful for this support.

During the lockdown were only able to furlough the staff who worked solely in the Mencap Clubs.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

FINANCIAL REVIEW (CONTINUED)

Principal Funding Sources (Continued)
We received the following COVID-19 related payments:

- Job retention scheme - £1,649.
- Lottery, £4,988 for IT equipment.
- SGIT grant, via SVS, £4,307 for capital expenditure on IT for home working. This was matched funding and not all was spent in 2020.
- Police Commission - £500 for CiS.

We have also received a grant from the Adult Learning Skills Council.

Donations and fundraising from local organisations and individuals help with funding the other activities.

Investment Powers and Policy
The trustees have considered the most appropriate policy for investing funds and have found that deposit accounts and Charifund Unit Trust units meet their requirements.

Reserves Policy and Going Concern
The trustees have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets held by the charitable company, should cover six months' of resources expended. At this level, the trustees feel they would be able to continue the current activities of the charitable company in the event of a significant drop in funding. The trustees are of the view that the charitable company is a going concern.

PLANS FOR FUTURE PERIODS

Planning for the future has never been more difficult. COVID-19 regulations have completely changed the face of the day services and short breaks programmes. We propose to totally re-open as soon as the new 'normal' is restored, hopefully in the Autumn of 2021. The first task will be to re-establish trust in our services and enable carers to have the confidence to allow their charges to return. Once the current ban on anyone attending more than one provision is lifted, we will need to advertise our service and ensure that we make this as appealing and diverse as possible. We are exploring a number of developments, possibly building on the experience of the pandemic and re-instating the 'Walk and Talk' and some of the Zoom sessions.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

PLANS FOR FUTURE PERIODS (CONTINUED)

The charitable company planners are currently modelling other possible developments. The establishment of an 'artisan hub' of practical opportunities from gardening to baking is currently under consideration.

We aim to re-open the CiS office as the main point of contact for carers, ensuring that the necessary safety measures are in place. It is hoped to re-establish Carers Lunches. The evidence shows that carers appreciate the chance to leave their homes and meet socially. It is also anticipated that CiS will be involved in the implementation of the new Carers Strategy, following the conclusion of the City Council Scrutiny Panel.

From May 2021 the charitable company will have to establish a working relationship with the new administration after the City Council elections.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Southampton Mencap is a charitable company limited by guarantee, incorporated on 10 December 2003 and registered as a charity on 11 May 2004. The charitable company, previously registered as Southampton Society for Mentally Handicapped Children and Adults, 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 charitable company winding up, each member is required to contribute £1.

Recruitment and Appointment of Trustees

The directors of the charitable company are also trustees for the purposes of charity law.

Owing to the specialised work of Southampton Mencap, a broad skill mix of trustees is sought. The core of the trustees has always been parents/carers of people with a learning disability supplemented by supporters from the wider community with a specific background that can contribute to the general good of the charitable company. We currently have such trustees with backgrounds in education, provision of social care and business and we are actively seeking trustees with financial and legal backgrounds. Individuals are approached with a view to the contribution they can make and then nominated for election at the annual general meeting.

Trustee Induction and Training

A programme of visits to Southampton Mencap activities and discussions with key staff and honorary officers is arranged for new recruits. They are introduced to policies and procedures of the charitable company and current guidance leaflets for trustees issued by the Charity Commission.

Risk Management

The trustees have conducted their own review of the major risks to which the charitable company is exposed and have established systems accordingly. These procedures are periodically reviewed to ensure they still meet the needs of the charitable company.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Organisational Structure
The board of trustees meets at least quarterly to monitor the progress of the charitable company against its plans and budgets. Its performance against key performance indicators is measured particularly in relation to contract specifications. To maintain feedback and participation from users, volunteers and staff, a number of specialist groups meet as necessary.

Related Parties and Co-operation with Other Organisations
Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society which assists local societies by a network of county based staff. Southampton Mencap is an active partner in the Southampton Learning Disability Partnership Board and its implementation group.

Key Management and Personnel Remuneration
The directors consider the trustees of the charitable company and the senior management team comprise the key management personnel of the charitable company in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed regularly by the trustees and any increments are dependent upon performance of the individual staff member concerned and the charitable company as a whole.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charitable company's trustees (who are also the directors of Southampton Mencap for the purposes of company law) are responsible for preparing the annual Report of the Trustees and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the Financial Statement unless they are satisfied that they 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 these Financial Statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS (CONTINUED)

The trustees are responsible for maintaining 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE TO OUR AUDITOR

In so far as the trustees are aware at the time of approving our annual Report of the Trustees:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the charitable company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

INDEPENDENT AUDITORS

Abraham & Dobell were re-appointed as the charitable company's Independent Auditor during the year and have expressed their willingness to continue in that capacity.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption under the Companies Act 2006.

Approved by the Board of Trustees on 14 July 2021 and signed on its behalf by:

.....	.....
MRS J STREVENS	**REV B L STREVENS**
CHAIR	**TREASURER**

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2020

OPINION

We have audited the Financial Statements of Southampton Mencap (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 December 2020, 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 Auditor's 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.

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

TO THE MEMBERS OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2020

OTHER INFORMATION

The other information comprises the information included in the annual Report of the Trustees, other than the Financial Statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual Report of the Trustees. 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.

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 course of 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 (incorporating the directors' report) for the financial year for which the Financial Statements are prepared is consistent with the Financial Statements; and

- the directors' report has been prepared in accordance with applicable legal requirements.

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 directors' report.

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

TO THE MEMBERS OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2020

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION (CONTINUED)

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the Financial Statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on pages 9 to 10 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.

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

TO THE MEMBERS OF

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED
31 DECEMBER 2020

AUDITOR'S 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

A further description of our responsibilities for the audit of the Financial Statements is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

USE OF THE AUDIT 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 auditor's 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.

D J MANT

SENIOR STATUTORY AUDITOR

FOR AND ON BEHALF OF ABRAHAM & DOBELL

230 Shirley Road
Southampton
SO15 3HR

14 July 2021

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED
31 DECEMBER 2020

	Note	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
INCOME				
Donations and legacies	2	4,261	4,261	4,818
Charitable activities	3	663,932	663,932	698,009
Other trading activities	4	883	883	1,388
Investment income	5	30	30	65
TOTAL INCOME		669,106	669,106	704,280
EXPENDITURE				
Raising funds		216	216	255
Charitable activities	6	612,318	612,318	644,093
TOTAL EXPENDITURE		612,534	612,534	644,348
NET INCOME BEFORE NET GAINS ON INVESTMENTS		56,572	56,572	59,932
Net gains/(losses) on investments	13	(19,350)	(19,350)	28,048
NET INCOME FOR THE YEAR/NET MOVEMENT IN FUNDS FOR THE YEAR	8	37,222	37,222	87,980
RECONCILIATION OF FUNDS				
Total funds brought forward		906,238	906,238	818,258
Total funds carried forward		£943,460	£943,460	£906,238

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets	12		312,977		316,233
Investments	13		130,711		150,061
TOTAL FIXED ASSETS			443,688		466,294
CURRENT ASSETS					
Debtors	14	19,061		64,368	
Cash at bank and in hand		541,605		412,872	
TOTAL CURRENT ASSETS		560,666		477,240	
LIABILITIES					
Creditors: Amounts falling due within one year	15	60,894		37,296	
NET CURRENT ASSETS			499,772		439,944
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	19		£943,460		£906,238
THE FUNDS OF THE CHARITABLE COMPANY	20				
Unrestricted income funds			943,460		906,238
TOTAL CHARITABLE COMPANY FUNDS			£943,460		£906,238

The trustees have prepared these Financial Statements in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual Financial Statements required by the Companies Act 2006 and are for circulation to members of the charitable company.

Approved by the trustees on 14 July 2021 and signed on their behalf by:



MRS J STREVENS
CHAIR



REV B L STREVENS
TREASURER

Registered Company Number: 04990720

The notes on pages 19 to 34 form part of these Financial Statements

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED
31 DECEMBER 2020

	Note	2020 £	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by operating activities	25	133,656	33,033
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(4,923)	-
Net cash (used in) investing activities		(4,923)	-
Change in cash and cash equivalents in the year		128,733	33,033
Cash and cash equivalents at the beginning of the year		412,872	379,839
Cash and cash equivalents at the end of the year	26	£541,605	£412,872

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2020

1. ACCOUNTING POLICIES

Charity Information
Southampton Mencap is a charitable company established under its Memorandum and Articles of Association and registered with the Charity Commission and Companies House in England and Wales. The principal address is 187A Portswood Road, Southampton, SO17 2NF. The charitable company is a public benefit entity.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) **Basis of Preparation**
The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Financial Statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts are rounded to the nearest £.

(b) **Preparation of the Accounts on a Going Concern Basis**
The trustees have prepared the Financial Statements on a going concern basis.

(c) **Income**
All income is included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in the Financial Statements.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charitable company earns the right to consideration by its performance.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

1. ACCOUNTING POLICIES (CONTINUED)

(d) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as the charitable company is not VAT registered and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charitable company but do not directly undertake the charitable activities. These costs have been allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and includes the audit fees and costs linked to the strategic management of the charitable company.

(e) **Operating Leases**

The charitable company classifies the lease of property as an operating lease. The rental payments are charged to the Income and Expenditure Account when due.

(f) **Fixed Assets**

Tangible fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write-off the cost of each asset over its expected useful life as follows:

	Asset Life	Rate
Freehold land and buildings	50/10 years	2/10%
Office equipment	5 years	20%
Computer equipment	5 years	20%
Furniture	5 years	20%

Investments held as fixed assets are revalued at mid-market value at the Balance Sheet date and the gain or loss taken to the Statement of Financial Activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

1. ACCOUNTING POLICIES (CONTINUED)

(g) **Debtors**
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(h) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) **Creditors and Provisions**
Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

(j) **Pensions**
The charitable company does not operate its own pension scheme. Pension payments are contributed on behalf of members of staff who are enrolled in the NEST pension auto enrolment scheme.

(k) **Taxation**
The charitable company is exempt from Corporation Tax on its charitable activities.

(l) **Donated Services**
Donated services and facilities are included at the value to the charitable company where this can be quantified.

(m) **Fund Accounting**
Unrestricted funds are general funds available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the trustees from time to time for particular projects or purposes. They are not in any way restricted and any surplus or deficit will be transferred to/from the general funds when the designated fund is closed.

Restricted funds are subject to specific restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The purpose and use of designated and restricted funds are set out in the notes to the Financial Statements.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

1. ACCOUNTING POLICIES (CONTINUED)

(n) **Financial Instruments**
The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(o) **Significant Judgements and Estimates**
Preparation of the Financial Statements may require trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
Donations	1,684	1,684	4,165
Gift Aid	928	928	653
Grants - Job Retention Scheme	1,649	1,649	-
	£4,261	£4,261	£4,818

In 2019 the donations and legacies received of £4,818 were unrestricted. There were no donated services and facilities receivable which could be quantified in the year (2019 - £nil).

SOUTHAMPTON MENCAP
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
Grants	8,316	8,316	7,559
Service provision	446,712	446,712	468,032
Parental contributions	8,875	8,875	22,279
Day services	199,123	199,123	195,019
Café	906	906	5,120
	£663,932	£663,932	£698,009

The charitable company has entered into service agreement contracts with government bodies and local authorities to provide the various services and specific deliverables that the charitable company provides.

The amounts received and the relevant bodies are listed below. There were no unfilled conditions and/or other contingencies attaching to the grants that have been recognised in income.

	2020 £	2019 £
Southampton City Council	583,399	410,255
Hampshire County Council	2,891	-
NHS	6,422	14,976
Lottery	4,988	-
Community Action	-	6,358
Police Commission	500	-
	£598,200	£431,589

The grants shown above relate to payments received during the charitable company's year to 31 December 2020 but adjusted for any deferments where the expenditure arising for that grant is being incurred in a subsequent year.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

3. CHARITABLE ACTIVITIES (CONTINUED)

The income received from charitable activities is split across the charitable company's key activities as follows:

	2020	2019
	£	£
Service provision and support	660,823	685,812
Leisure clubs	2,496	7,710
Café	613	4,487
	£663,932	£698,009

In 2019 the income from charitable activities of £698,009 was unrestricted.

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£
Fundraising activities	£883	£883	£1,388

In 2019 the income received from other trading activities of £1,388 was unrestricted.

5. INVESTMENT INCOME

	Unrestricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£
Interest on deposit accounts	30	30	65
	£30	£30	£65

In 2019 the investment income of £65 was unrestricted.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Service Provision & Support £	Leisure Clubs £	Café £	2020 Total Funds £	2019 Total Funds £
Staff costs	369,482	8,625	3,680	381,787	416,932
Service provision	109,419	-	-	109,419	93,064
Publicity	2,202	-	60	2,262	2,619
Recruitment and training	2,447	-	-	2,447	5,696
Travel and transport	2,500	-	-	2,500	7,937
Volunteers' expenses	210	-	28	238	429
Activities	980	249	-	1,229	5,587
Ingredients	358	-	503	861	4,039
Resources	498	-	-	498	697
Bad debts	4,563	1,071	-	5,634	314
Support costs	77,211	28	79	77,318	75,583
Governance costs	28,125	-	-	28,125	31,196
Total	£597,995	£9,973	£4,350	£612,318	£644,093

The expenditure on charitable activities in 2020 of £612,318 (2019 - £644,093) were unrestricted funds.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charitable company identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the four key charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Premises	23,475	1,236	24,711	Usage
General Office	30,086	1,583	31,669	Usage
Affiliation fee and licence	1,236	-	1,236	Transactions
Equipment and consumables	9,337	-	9,337	Usage
Bank charges	415	-	415	Transactions
Disclosure and barring service	40	-	40	Usage
Depreciation	7,770	409	8,179	Usage
Audit fee	-	3,840	3,840	Governance
Professional fees	4,959	-	4,959	Transactions
Staff costs	-	20,094	20,094	Governance
Publicity	-	399	399	Governance
Recruitment and training	-	432	432	Governance
Travel and transport	-	132	132	Governance
	£77,318	£28,125	£105,443	

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2020 £	2019 £
Depreciation	8,179	8,522
Auditor's remuneration	3,840	3,804

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff Costs
Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	370,218	406,106
Social Security costs	21,866	26,156
Pension costs (Auto Enrolment)	6,374	6,614
Redundancies	3,423	-
	£401,881	£438,876

No employee received emoluments of £60,000 or more in this year or the previous year.

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

	2020	2019
Service provision	8.1	9.5
Day services	3.7	4.7
Mencap clubs	1.0	1.0
Café	0.0	0.5
Governance	1.0	1.0
	13.8	16.7

SOUTHAMPTON MENCAP
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

9. ANALYSIS OF STAFF COSTS, STAFF NUMBERS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (CONTINUED)

Volunteers
50 volunteers contributing hours of unpaid support has greatly enhanced the work of the company.

Trustees' Remuneration and Expenses
No remuneration was payable to any trustee in their role as trustee or to any persons known to be connected with any of them during the year (2019 - £nil).

During the year ended 31 December 2020, there were no payments for services provided in relation to other activities carried out on behalf of Southampton Mencap. (2019 - £nil)

No reimbursement of expenses has been made to any of the trustees in respect of the year (2019 - £nil).

Employee Benefits
The employee benefits of the key management personnel total £1,106 (2019 - £1,206).

Redundancies
During the year to 31 December 2020 there was one redundancy. There were no redundancies in the year to 31 December 2019.

10. RELATED PARTIES

Southampton Mencap is affiliated as an independent organisation to Royal Mencap Society, which assists local societies by a network of County based staff.

11. TAXATION

As a registered charity, Southampton Mencap is exempt from tax on income and gains under Section 478 of the Corporation Taxes Act 2010 by reason of its charitable objects and activities.

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

12. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings	Office Equipment	Computer Equipment	Furniture	Total
	£	£	£	£	£
At Cost or Valuation					
At 1 January 2020	373,428	2,357	13,415	14,644	403,844
Additions	-	-	4,923	-	4,923
At 31 December 2020	373,428	2,357	18,338	14,644	408,767
Depreciation					
At 1 January 2020	57,581	2,201	13,185	14,644	87,611
Charge for the year	6,806	156	1,217	-	8,179
At 31 December 2020	64,387	2,357	14,402	14,644	95,790
Net Book Values					
At 31 December 2020	£309,041	£-	£3,936	£-	£312,977
At 31 December 2019	£315,847	£156	£230	£-	£316,233

13. INVESTMENTS

	2020	2019
	£	£
At Market Value		
Charifund Unit Trusts	£130,711	£150,061
Movements		
At 1 January 2020	150,061	122,013
Net unrealised investment gains/(losses)	(19,350)	28,048
At 31 December 2020	£130,711	£150,061

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

13. INVESTMENTS (CONTINUED)

The historical cost to the charitable company of the Charifund Unit Trust investment held at 31 December is	58,481	58,481
	£58,481	£58,481

Investments are held in accordance with trustees' powers.

14. DEBTORS

	2020 £	2019 £
Trade debtors	17,646	63,243
Prepayments	1,315	1,125
Other debtors	100	-
	£19,061	£64,368

15. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	13,574	10,942
Deferred income (note 16)	17,836	-
PAYE	6,562	7,272
Accruals	22,922	19,082
	£60,894	£37,296

SOUTHAMPTON MENCAP
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

16. MOVEMENTS IN DEFERRED INCOME

	2020	2019
	£	£
Deferred income at 1 January 2020	-	279
Resources released from previous year	-	(279)
Resources deferred in the year	17,836	-
Deferred income at 31 December 2020	£17,836	£-

17. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2020	2019
	£	£
Financial assets that are debt instruments	17,746	63,243
Financial liabilities that are debt instruments	36,496	30,024

18. OPERATING LEASES

The charitable company is committed to a five year lease which commenced in July 2012 and ended in June 2017 under non-cancellable operating leases which expired as follows:

	2020	2019
	£	£
Land and Buildings		
Within one year	£-	£-

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Unrestricted Funds £	Designated Funds £	2020 Total Funds £	2019 Total Funds £
Tangible fixed assets	312,977	-	312,977	316,233
Investments	130,711	-	130,711	150,061
Current assets	515,666	45,000	560,666	477,240
Current liabilities	(60,894)	-	(60,894)	(37,296)
Net Assets at 31 December 2020	£898,460	£45,000	£943,460	£906,238

20. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.20 £	Incoming Resources £	Outgoing Resources £	(Loss) on Investment £	At 31.12.20 £
Analysis of Movements in Unrestricted Funds					
General Fund	861,238	669,106	612,534	(19,350)	898,460
Designated Fund:					
- Building Fund	30,000	-	-	-	30,000
- Employment Fund	15,000	-	-	-	15,000
Total Unrestricted Funds	906,238	669,106	612,534	(19,350)	943,460
Total Funds	£906,238	£669,106	£612,534	£(19,350)	£943,460

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

20. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

Unrestricted Funds
General Funds
These are funds which the charitable company is free to use in accordance with the charitable objects.

Designated Funds
The trustees can designate unrestricted funds for a particular purpose.

The Building Fund is a fund which the charitable company has set aside for the maintenance and refurbishment of its property 187A Portswood Road, Southampton.

The Employment Fund is a fund which the charitable company has set aside to fund future staff restructuring.

Restricted Funds
These are funds which the charitable company can only spend on a purpose determined by the terms on which the fund is received.

21. RELATED PARTY TRANSACTIONS

There were no related party transactions arising in the year to 31 December 2020 (2019 - £nil).

22. CONTINGENT LIABILITIES

The charitable company had no contingent liabilities as at 31 December 2020 (2019 - £nil).

23 CAPITAL COMMITMENTS

The charitable company had no capital commitments at 31 December 2020 (2019 - £nil).

24. POST BALANCE SHEET EVENTS

The charitable company has no post Balance Sheet events (2019 - £nil).

SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2020

25. RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

		2020 £	2019 £
Net income for the year before net gains on investments (as per the Statement of Financial Activities)		56,572	59,932
Adjustments for:	Depreciation charges	8,179	8,522
	Decrease/(Increase) in debtors	45,307	(36,551)
	Increase in creditors	23,598	1,130
Net cash provided by operating activities		£133,656	£33,033

26. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash at bank and in hand	541,605	412,872
Total cash and cash equivalents	£541,605	£412,872

27. AFFILIATION

The charitable company is affiliated to the national organisation, Royal Mencap Society.

28. LEGAL STATUS OF THE CHARITABLE COMPANY

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.