

**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.

To 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 email. 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.

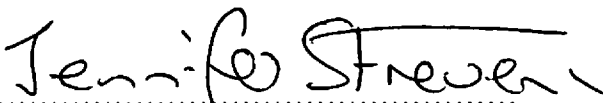
INDEPENDENT EXAMINERS

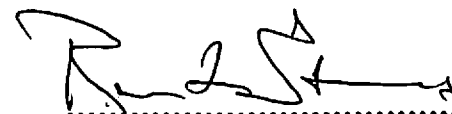
Abraham & Dobell were appointed as the charitable company's Independent Examiner during the year and have expressed their willingness to continue in that capacity.

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 STREVEN
CHAIR


.....
REV B L STREVEN
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:

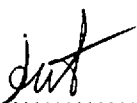
1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, other than any requirement that the accounts 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.

The notes on pages 18 to 31 form part of these Financial Statements

**SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	310,994	305,989
Investments	13	155,300	155,614
		<hr/>	<hr/>
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
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		545,947	631,751
LIABILITIES			
Creditors: Amounts falling due within one year	15	36,210	83,795
		<hr/>	<hr/>
NET CURRENT ASSETS		509,737	547,956
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	18	£976,031	£1,009,559
		<hr/>	<hr/>
THE FUNDS OF THE CHARITABLE COMPANY			
Unrestricted income funds	19	976,031	1,009,559
		<hr/>	<hr/>
TOTAL CHARITABLE COMPANY FUNDS		£976,031	£1,009,559
		<hr/>	<hr/>

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.

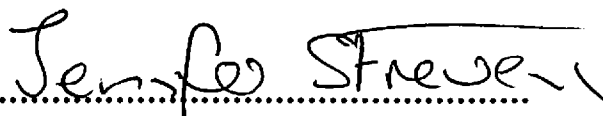
**SOUTHAMPTON MENCAP
(A COMPANY LIMITED BY GUARANTEE)**

**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
	<hr/>	<hr/>	<hr/>
	£4,334	£4,334	£2,215
	<hr/>	<hr/>	<hr/>

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

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

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
	<hr/>	<hr/>
	£641,348	£677,258
	<hr/>	<hr/>

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

4. OTHER TRADING ACTIVITIES

	2022	2021
	Unrestricted Funds	Total Funds
	£	£
Fundraising activities	£1,086	£22
	<hr/>	<hr/>

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
	<hr/> £75,222	<hr/> £32,916	<hr/> £108,138 <hr/>	

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2022 £	2021 £
Depreciation	£11,240	£7,991
	<hr/>	<hr/>

**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
	<hr/>	<hr/>
	£477,090	£421,666
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	16.2	15.4
	<hr/>	<hr/>

**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
<hr/>	<hr/>

Investments are held in accordance with trustees' powers.

14. DEBTORS

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

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
	<hr/>	<hr/>
	£36,210	£83,795
	<hr/>	<hr/>

**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
	<hr/>	<hr/>
Deferred income at 31 December 2022	£-	£37,944
	<hr/>	<hr/>

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
	<hr/>	<hr/>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General		2022	2021
	Unrestricted	Designated	Total	Total
	Funds	Funds	Funds	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)
	<hr/>	<hr/>	<hr/>	<hr/>
Net Assets at 31 December 2022	£921,031	£55,000	£976,031	£1,009,559
	<hr/>	<hr/>	<hr/>	<hr/>

**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
	<hr/>	<hr/>
Net cash provided by operating activities	£(76,196)	£63,880
	<hr/>	<hr/>

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

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.