

**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**

<b>Charity Name:</b>	Southampton Mencap
<b>Registered Charity Number:</b>	1103691
<b>Registered Company Number:</b>	04990720
<b>Registered Office and Operational Address:</b>	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**

<b>Independent Examiner:</b>	Abraham & Dobell 230 Shirley Road Southampton SO15 3HR
<b>Bankers:</b>	HSBC plc 55 Above Bar Street Southampton SO14 7DZ
<b>Investment Managers:</b>	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 LINSEN  
CHAIR

.....  
B STREVS  
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 £
<b>INCOME</b>				
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
<b>TOTAL INCOME</b>		350,487	350,487	372,509
<b>EXPENDITURE</b>				
Raising funds		710	710	292
Charitable activities	6	367,305	367,305	402,216
<b>TOTAL EXPENDITURE</b>		368,015	368,015	402,508
<b>NET INCOME BEFORE NET GAINS ON INVESTMENTS</b>				
		(17,528)	(17,528)	(29,999)
Net gains on investments	13	28,349	28,349	9,386
<b>NET INCOME FOR THE YEAR/NET MOVEMENT IN FUNDS FOR THE YEAR</b>	8	10,821	10,821	(20,613)
<b>RECONCILIATION OF FUNDS</b>				
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.

**The notes on pages 18 to 30 form part of these Financial Statements**

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

**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

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



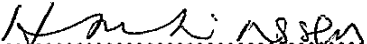
**SOUTHAMPTON MENCAP  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
(CONTINUED)**

**AS AT 31 DECEMBER 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 LINSEN**  
**CHAIR**

  
.....  
**B STREVEN**  
**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:

	<b>Asset Life</b>	<b>Rate</b>
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**

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

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**

	<b>Unrestricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
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**

	<b>Unrestricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
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**

	<b>Unrestricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
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**

	<b>Service Provision &amp; Support £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
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
<b>Total</b>	<b>£367,305</b>	<b>£367,305</b>	<b>£402,216</b>

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:

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

	<b>2024</b>	<b>2023</b>
Service provision	1.5	1.5
Day services	7.5	6.5
Governance	1.0	1.0
	<hr/>	<hr/>
	10.0	9.0
	<hr/>	<hr/>

**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**

	<b>Freehold Land &amp; Buildings £</b>	<b>Computer Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>At Cost or Valuation</b>				
At 1 January 2024	373,428	19,341	16,245	409,014
At 31 December 2024	373,428	19,341	16,245	409,014
<b>Depreciation</b>				
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
<b>Net Book Values</b>				
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**

	<b>2024 £</b>	<b>2023 £</b>
<b>At Market Value</b>		
Charifund Unit Trusts	£343,035	£314,686
<b>Movements in the Year</b>		
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
<hr/>	<hr/>

Investments are held in accordance with trustees' powers.

**14. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	18,011	15,585
Prepayments	4,951	5,264
	<hr/>	<hr/>
	£22,962	£20,849
	<hr/>	<hr/>

**15. CREDITORS: Amounts falling due within one year**

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

**16. FINANCIAL INSTRUMENTS**

Financial instruments measured at amortised cost comprise the following:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Financial assets that are debt instruments	18,011	15,585
Financial liabilities that are debt instruments	18,905	558
	<hr/>	<hr/>

**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**

	<b>General Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
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)
<b>Net Assets at 31 December 2024</b>	<b>£911,239</b>	<b>£55,000</b>	<b>£966,239</b>	<b>£955,418</b>

**18. ANALYSIS OF CHARITABLE FUNDS**

	<b>At 01.01.24 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Gain on Investment £</b>	<b>At 31.12.24 £</b>
<b>Analysis of Movements in Unrestricted Funds</b>					
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
<b>Total Unrestricted Funds</b>	<b>955,418</b>	<b>350,487</b>	<b>368,015</b>	<b>28,349</b>	<b>966,239</b>
<b>Total Funds</b>	<b>£955,418</b>	<b>350,487</b>	<b>368,015</b>	<b>28,349</b>	<b>966,239</b>

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



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

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
(CONTINUED)**

**FOR THE YEAR ENDED  
31 DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>		
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
	<hr/>	<hr/>
	£7,776	£27,543
	<hr/>	<hr/>
<b>Staff Costs</b>		
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
	<hr/>	<hr/>
	305,406	316,849
	<hr/>	<hr/>
<b>Premises Costs</b>		
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
	<hr/>	<hr/>
	13,370	14,946
	<hr/>	<hr/>
<b>Total Expenditure Carried Forward</b>	£326,552	£359,338
	<hr/>	<hr/>

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

**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**(CONTINUED)**

**FOR THE YEAR ENDED**  
**31 DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>EXPENDITURE (CONTINUED)</b>		
<b>Total Expenditure Brought Forward</b>	326,552	359,338
	<hr/>	<hr/>
<b>Administration Costs</b>		
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
	<hr/>	<hr/>
	41,463	43,170
	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>	£368,015	£402,508
	<hr/>	<hr/>