



South Wilts Mencap

Trustees Statement for 2020

Achievements and Performance

The programme planned for 2020 was to have seen the revival of a club for 20 to 30-year olds, exciting new initiatives and days out by the sea; these in addition to our usual varied range of activities. Covid prevented delivery of these and the development of other enhancements. We had expected to spend our year's income but were left with a surplus of £31,117, unlike the dire position of some other charities.

Whilst clubs operated early in the year, the first Covid lockdown put an end to these in March. For the rest of the year we did our best to keep in contact with everyone through our Weekly Bulletin, post cards, telephone calls and the wonderful programme of activities on Zoom. Including the Christmas goody bags sent to all our active members these activities cost £10,092. The cancelled Breakaway programme had been largely paid for in advance, however we were able to carry the credit forward into 2021; indeed it now looks highly likely to slip into 2022.

Financial Review

Our main source of income continued to be 16 Catherine Street, the flat rental being unaffected by the Covid emergency. Transfers from the shop however were reduced by 50% due to lockdown closures, although this was partially mitigated by a government grant to the shop of which the charity received £20,000. Many charity shops in Salisbury shut down entirely, ours however was opened up whenever possible thanks to the staunch determination our volunteer staff.

Wiltshire Council continued to support to Our Club with a grant of £7,819. We also received donations totalling £4,751, some in memory of people who sadly had died during the year. Owing to Councillor John Walsh's term as Mayor of Salisbury being extended by a year, his mayoral appeal is still running, now standing at £13,257.

The Balance Sheet shows a very strong financial position, however there is significant uncertainty about earnings in 2022. Our first priority for the future is to reinstate our clubs and other activities which will take concentrated effort. Once the programme is up and running the Trustees will be able to put their minds to the further development of the society in consultation with those whom we serve and other interested individuals and organisations.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have a duty to identify the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The charity regularly reviews its procedures to minimise such risk to its assets and income and to ensure that where risks are identified procedures are in place to alleviate them as far as possible. For the major risks identified, the trustees have put in place appropriate measures to manage those risks.

Structure, Governance and Management

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company.

Charity Registration No. 1112202

Company Registration No. 05585404 (England and Wales)

SOUTH WILTS MENCAP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SOUTH WILTS MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | Mr N A Afford Mrs L Batchelor Mrs J Beddow Mr R C L Clifford Mrs K S Gallagher Mrs L F Lane Mr G McFaul Mrs P H T Reis |
| Secretary | Mr N A Afford |
| Charity number | 1112202 |
| Company number | 05585404 |
| Registered office | 16 Catherine Street Salisbury Wiltshire SP1 2DA |
| Independent examiner | Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ |

SOUTH WILTS MENCAP

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SOUTH WILTS MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- The relief of people with a learning disability in South Wiltshire in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability (LD) with the object of improving their conditions of life.

Despite being a relatively small charity, South Wilts Mencap routinely supports around 150 people with learning disabilities (LD) across the whole age range and their families. Our services include:

- running a small travel business, Breakaway, providing annually 64 holidays with carers for our LD community, and a theatre trip;
- providing clubs and activities on average four times a week throughout the year;
- holding monthly discos and a number of larger events;
- providing support and services for families and carers.

To make all this possible, South Wilts Mencap has around 70 staff including volunteers, one employee, casual workers and individual contractors all working throughout the year. The level of service provided has increased significantly over the last eight years. Whilst we have much to be grateful for, this expansion has generated a significant administrative overhead, not helped by all the statutory requirements that apply, not least safeguarding so many very vulnerable people.

The trustees of South Wilts Mencap and the directors of 16 Catherine St Ltd have taken measures to ensure that they work more closely to align and improve governance, financial management and employment practices.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

SOUTH WILTS MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

Achievements and performance

The programme planned for 2020 was to have seen the revival of a club for 20 to 30-year olds, exciting new initiatives and days out by the sea; these in addition to our usual varied range of activities. Covid prevented delivery of these and the development of other enhancements. We had expected to spend our year's income but were left with a surplus of £31,117, unlike the dire position of some other charities.

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Wiltshire Council continued to support to Our Club with a grant of £7,819. We also received donations totalling £4,751, some in memory of people who sadly had died during the year. Owing to Councillor John Walsh's term as Mayor of Salisbury being extended by a year, his mayoral appeal is still running, now standing at £13,257.

The Balance Sheet shows a very strong financial position, however there is significant uncertainty about earnings in 2022. Our first priority for the future is to reinstate our clubs and other activities which will take concentrated effort. Once the programme is up and running the Trustees will be able to put their minds to the further development of the society in consultation with those whom we serve and other interested individuals and organisations.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have a duty to identify the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The charity regularly reviews its procedures to minimise such risk to its assets and income and to ensure that where risks are identified procedures are in place to alleviate them as far as possible. For the major risks identified, the trustees have put in place appropriate measures to manage those risks.

Structure, governance and management

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is an incorporated company limited by guarantee. The Memorandum and Articles of Association were revised prior to our incorporation in October 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N A Afford

Mrs L Batchelor

Mrs J Beddow

SOUTH WILTS MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

Mr R C L Clifford
Mrs K S Gallagher
Mrs L F Lane
Mr G McFaul
Mrs P H T Reis

Membership of the company / charity is open to anyone who supports the principle of enriching the lives of our client group of local people with a LD (see Article 4).

The Executive Committee of directors consists of no less than 4 and normally no more than 12 directors. They are required to meet regularly and in fact meet on the second Tuesday of every month. There must be, and is, a Chair, a Vice Chair, a Treasurer / Company Secretary and other directors elected by the membership at the Annual General Meeting (AGM).

At each AGM the Executive Committee retires but may be re-elected. No person may be appointed to the Executive Committee except by the above procedure at the AGM. New trustees are recruited through advertising and personal contact. The Chair has prime responsibility for the quality and excellence of all tasks and activities undertaken. In addition, the non-executive President occasionally attends monthly meetings, maintains oversight of the Society's activity and presides at the AGM.

Whilst the Executive Committee sets policy and procedures, allocates funds and monitors performance the day-to-day management of individual activities is vested in club and activity leaders coordinated by the Operations Manager.

The trustees met 12 times during the year to conduct the charity's business, the majority of meetings being held on Zoom as a result of the Covid emergency. The AGM normally held in April was delayed until September 2020 when it was held on Zoom.

The trustees' report was approved by the Board of Trustees.

.....
Mr N A Afford
trustee
Dated:

SOUTH WILTS MENCAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH WILTS MENCAP

I report to the trustees on my examination of the financial statements of South Wilts Mencap (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

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 financial statements to be reached.

Robert Macdonald FCCA
Moore (South) LLP

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated:

SOUTH WILTS MENCAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

| | | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 19,887 | 7,428 | 27,315 | 34,481 | - | 34,481 |
| Charitable activities | 4 | 82,909 | 4,792 | 87,701 | 114,948 | 37,363 | 152,311 |
| Investments | 5 | 458 | - | 458 | 600 | - | 600 |
| Total income | | 103,254 | 12,220 | 115,474 | 150,029 | 37,363 | 187,392 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 71,732 | 12,626 | 84,358 | 108,875 | 31,839 | 140,714 |
| Gross transfers between funds | | - | - | - | (5,284) | 5,284 | - |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 31,522 | (406) | 31,116 | 35,870 | 10,808 | 46,678 |
| Fund balances at 1 January 2020 | | 402,442 | 16,021 | 418,463 | 366,572 | 5,213 | 371,785 |
| Fund balances at 31 December 2020 | | 433,964 | 15,615 | 449,579 | 402,442 | 16,021 | 418,463 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOUTH WILTS MENCAP

BALANCE SHEET

AS AT 31 DECEMBER 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | 16,000 | | 28,000 | |
| Investments | 11 | 190,500 | | 190,500 | |
| | | <u>206,500</u> | | <u>218,500</u> | |
| Current assets | | | | | |
| Debtors | 12 | 35,367 | | 22,328 | |
| Cash at bank and in hand | | 221,126 | | 180,264 | |
| | | <u>256,493</u> | | <u>202,592</u> | |
| Creditors: amounts falling due within one year | 13 | (13,414) | | (2,629) | |
| Net current assets | | | 243,079 | | 199,963 |
| Total assets less current liabilities | | | <u>449,579</u> | | <u>418,463</u> |
| Income funds | | | | | |
| Restricted funds | | 15,615 | | 16,021 | |
| Unrestricted funds | | 433,964 | | 402,442 | |
| | | <u>449,579</u> | | <u>418,463</u> | |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
Mr N A Afford
Trustee

Company Registration No. 05585404

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

South Wilts Mencap is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Catherine Street, Salisbury, Wiltshire, SP1 2DA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, which includes the costs of all activities undertaken to further the purpose of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance costs and governance costs which support the charity's programme of activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|---------|
| Fixtures and fittings | 3 years |
| Motor vehicles | 5 years |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total 2020 | Total 2019 |
|--|--------------------|------------------|------------|---------------|
| | £ | £ | £ | £ |
| Donations and gifts | 4,751 | 7,428 | 12,179 | 9,956 |
| Breakaway | 15,136 | - | 15,136 | 24,525 |
| | <u>34,481</u> | <u>-</u> | | <u>34,481</u> |
| For the year ended 31 December 2019 | | | | |

4 Charitable activities

| | 2020 £ | 2019 £ |
|--|---------------|----------------|
| transfers from 16 Catherine Street | 70,114 | 100,000 |
| Fundraising | - | 565 |
| Membership subscriptions | - | 303 |
| Rent | 12,100 | 13,200 |
| Other income | 671 | 2,099 |
| Fundays (15-25 years) | - | 2,790 |
| Our club income | - | 8,949 |
| Play partner parties | 24 | 1,586 |
| Mayors appeal | 4,792 | 22,819 |
| | <u>87,701</u> | <u>152,311</u> |
| Analysis by fund | | |
| Unrestricted funds | 82,909 | |
| Restricted funds | 4,792 | |
| | <u>87,701</u> | |
| For the year ended 31 December 2019 | | |
| Unrestricted funds | | 114,948 |
| Restricted funds | | 37,363 |
| | | <u>152,311</u> |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2020 | 2019 |
| | £ | £ |
| Interest receivable | 458 | 600 |

6 Charitable activities

| | Charitable Expenditure | Charitable Expenditure |
|--|------------------------|------------------------|
| | 2020 | 2019 |
| | £ | £ |
| Staff costs | 11,771 | 1,560 |
| Depreciation and impairment | 12,000 | 12,052 |
| Core services | 9,917 | 86,652 |
| Charity expenses | 5,722 | 7,758 |
| Insurance | 802 | 771 |
| Motor expenses | 1,340 | 2,483 |
| Grants given | 2,265 | 3,495 |
| 60th Anniversary costs | - | 3,935 |
| Mayors appeal | 3,360 | 10,993 |
| Lockdown support | 10,093 | - |
| Breakaway refunds | 15,855 | - |
| | 73,125 | 129,699 |
| Share of governance costs (see note 7) | 11,233 | 11,015 |
| | 84,358 | 140,714 |
| Analysis by fund | | |
| Unrestricted funds | 71,732 | 108,875 |
| Restricted funds | 12,626 | 31,839 |
| | 84,358 | 140,714 |
| For the year ended 31 December 2019 | | |
| Unrestricted funds | 108,875 | |
| Restricted funds | 31,839 | |
| | 140,714 | |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs

| | Support costs £ | Governance costs £ | 2020 £ | Support costs £ | Governance costs £ | 2019 £ |
|--|--------------------|-----------------------|-----------|--------------------|-----------------------|-----------|
| Accountancy | - | 790 | 790 | - | 770 | 770 |
| Secretary and business administration | - | 7,675 | 7,675 | - | 7,996 | 7,996 |
| Bookkeeping | - | 2,768 | 2,768 | - | 2,249 | 2,249 |
| | - | 11,233 | 11,233 | - | 11,015 | 11,015 |
| Analysed between Charitable activities | - | 11,233 | 11,233 | - | 11,015 | 11,015 |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|--------------------|----------------|----------------|
| | 1 | 1 |
| Employment costs | 2020 £ | 2019 £ |
| Wages and salaries | 11,771 | 1,560 |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

| | Fixtures and Motor vehicles fittings | | Total |
|------------------------------------|---|--------|--------|
| | £ | £ | £ |
| Cost | | | |
| At 1 January 2020 | 453 | 60,000 | 60,453 |
| At 31 December 2020 | 453 | 60,000 | 60,453 |
| Depreciation and impairment | | | |
| At 1 January 2020 | 453 | 32,000 | 32,453 |
| Depreciation charged in the year | - | 12,000 | 12,000 |
| At 31 December 2020 | 453 | 44,000 | 44,453 |
| Carrying amount | | | |
| At 31 December 2020 | - | 16,000 | 16,000 |
| At 31 December 2019 | - | 28,000 | 28,000 |

11 Fixed asset investments

| | Other investments |
|--------------------------------------|----------------------|
| Cost or valuation | |
| At 1 January 2020 & 31 December 2020 | 190,500 |
| Carrying amount | |
| At 31 December 2020 | 190,500 |
| At 31 December 2019 | 190,500 |

| | Notes | 2020 £ | 2019 £ |
|-----------------------------|-------|-----------|-----------|
| Other investments comprise: | | | |
| Investments in subsidiaries | 16 | 190,500 | 190,500 |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Debtors

| | 2020 £ | 2019 £ |
|---|---------------|---------------|
| Amounts falling due within one year: | | |
| Trade debtors | 7,430 | 8,451 |
| Other debtors | - | 60 |
| Prepayments and accrued income | 27,937 | 13,817 |
| | <u>35,367</u> | <u>22,328</u> |

13 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|-----------------|---------------|--------------|
| Trade creditors | 45 | 834 |
| Other creditors | 13,369 | 1,795 |
| | <u>13,414</u> | <u>2,629</u> |

14 Analysis of net assets between funds

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 December 2020 are represented by: | | | | | | |
| Tangible assets | 16,000 | - | 16,000 | 28,000 | - | 28,000 |
| Investments | 190,500 | - | 190,500 | 190,500 | - | 190,500 |
| Current assets/ (liabilities) | 243,079 | - | 243,079 | 183,942 | 16,021 | 199,963 |
| | <u>449,579</u> | <u>-</u> | <u>449,579</u> | <u>402,442</u> | <u>16,021</u> | <u>418,463</u> |

15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

16 Subsidiaries

These financial statements are separate charity financial statements for South Wilts Mencap.

Details of the charity's subsidiaries at 31 December 2020 are as follows:

| Name of undertaking | Registered office | Nature of business | Class of shares held | % Held Direct Indirect |
|-------------------------|-------------------|--------------------|----------------------|---------------------------|
| 16 Catherine Street Ltd | United Kingdom | Charity Shop | Ordinary A | 100.00 |

Charity Registration No. 1112202

Company Registration No. 05585404 (England and Wales)

SOUTH WILTS MENCAP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SOUTH WILTS MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | Mr N A Afford Mrs L Batchelor Mrs J Beddow Mr R C L Clifford Mrs K S Gallagher Mrs L F Lane Mr G McFaul Mrs P H T Reis |
| Secretary | Mr N A Afford |
| Charity number | 1112202 |
| Company number | 05585404 |
| Registered office | 16 Catherine Street Salisbury Wiltshire SP1 2DA |
| Independent examiner | Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ |

SOUTH WILTS MENCAP

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| Balance sheet | 6 |
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SOUTH WILTS MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- The relief of people with a learning disability in South Wiltshire in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability (LD) with the object of improving their conditions of life.

Despite being a relatively small charity, South Wilts Mencap routinely supports around 150 people with learning disabilities (LD) across the whole age range and their families. Our services include:

- running a small travel business, Breakaway, providing annually 64 holidays with carers for our LD community, and a theatre trip;
- providing clubs and activities on average four times a week throughout the year;
- holding monthly discos and a number of larger events;
- providing support and services for families and carers.

To make all this possible, South Wilts Mencap has around 70 staff including volunteers, one employee, casual workers and individual contractors all working throughout the year. The level of service provided has increased significantly over the last eight years. Whilst we have much to be grateful for, this expansion has generated a significant administrative overhead, not helped by all the statutory requirements that apply, not least safeguarding so many very vulnerable people.

The trustees of South Wilts Mencap and the directors of 16 Catherine St Ltd have taken measures to ensure that they work more closely to align and improve governance, financial management and employment practices.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

SOUTH WILTS MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

Achievements and performance

The programme planned for 2020 was to have seen the revival of a club for 20 to 30-year olds, exciting new initiatives and days out by the sea; these in addition to our usual varied range of activities. Covid prevented delivery of these and the development of other enhancements. We had expected to spend our year's income but were left with a surplus of £31,117, unlike the dire position of some other charities.

Whilst clubs operated early in the year, the first Covid lockdown put an end to these in March. For the rest of the year we did our best to keep in contact with everyone through our Weekly Bulletin, post cards, telephone calls and the wonderful programme of activities on Zoom. Including the Christmas goody bags sent to all our active members these activities cost £10,092. The cancelled Breakaway programme had been largely paid for in advance, however we were able to carry the credit forward into 2021; indeed it now looks highly likely to slip into 2022.

Financial review

Our main source of income continued to be 16 Catherine Street, the flat rental being unaffected by the Covid emergency. Transfers from the shop however were reduced by 50% due to lockdown closures, although this was partially mitigated by a government grant to the shop of which the charity received £20,000. Many charity shops in Salisbury shut down entirely, ours however was opened up whenever possible thanks to the staunch determination our volunteer staff.

Wiltshire Council continued to support to Our Club with a grant of £7,819. We also received donations totalling £4,751, some in memory of people who sadly had died during the year. Owing to Councillor John Walsh's term as Mayor of Salisbury being extended by a year, his mayoral appeal is still running, now standing at £13,257.

The Balance Sheet shows a very strong financial position, however there is significant uncertainty about earnings in 2022. Our first priority for the future is to reinstate our clubs and other activities which will take concentrated effort. Once the programme is up and running the Trustees will be able to put their minds to the further development of the society in consultation with those whom we serve and other interested individuals and organisations.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have a duty to identify the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The charity regularly reviews its procedures to minimise such risk to its assets and income and to ensure that where risks are identified procedures are in place to alleviate them as far as possible. For the major risks identified, the trustees have put in place appropriate measures to manage those risks.

Structure, governance and management

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity is an incorporated company limited by guarantee. The Memorandum and Articles of Association were revised prior to our incorporation in October 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N A Afford

Mrs L Batchelor

Mrs J Beddow

SOUTH WILTS MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

Mr R C L Clifford
Mrs K S Gallagher
Mrs L F Lane
Mr G McFaul
Mrs P H T Reis

Membership of the company / charity is open to anyone who supports the principle of enriching the lives of our client group of local people with a LD (see Article 4).

The Executive Committee of directors consists of no less than 4 and normally no more than 12 directors. They are required to meet regularly and in fact meet on the second Tuesday of every month. There must be, and is, a Chair, a Vice Chair, a Treasurer / Company Secretary and other directors elected by the membership at the Annual General Meeting (AGM).

At each AGM the Executive Committee retires but may be re-elected. No person may be appointed to the Executive Committee except by the above procedure at the AGM. New trustees are recruited through advertising and personal contact. The Chair has prime responsibility for the quality and excellence of all tasks and activities undertaken. In addition, the non-executive President occasionally attends monthly meetings, maintains oversight of the Society's activity and presides at the AGM.

Whilst the Executive Committee sets policy and procedures, allocates funds and monitors performance the day-to-day management of individual activities is vested in club and activity leaders coordinated by the Operations Manager.

The trustees met 12 times during the year to conduct the charity's business, the majority of meetings being held on Zoom as a result of the Covid emergency. The AGM normally held in April was delayed until September 2020 when it was held on Zoom.

The trustees' report was approved by the Board of Trustees.

.....
Mr N A Afford
trustee
Dated:

SOUTH WILTS MENCAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH WILTS MENCAP

I report to the trustees on my examination of the financial statements of South Wilts Mencap (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

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 financial statements to be reached.

Robert Macdonald FCCA
Moore (South) LLP

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated:

SOUTH WILTS MENCAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

| | | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 19,887 | 7,428 | 27,315 | 34,481 | - | 34,481 |
| Charitable activities | 4 | 82,909 | 4,792 | 87,701 | 114,948 | 37,363 | 152,311 |
| Investments | 5 | 458 | - | 458 | 600 | - | 600 |
| Total income | | 103,254 | 12,220 | 115,474 | 150,029 | 37,363 | 187,392 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 71,732 | 12,626 | 84,358 | 108,875 | 31,839 | 140,714 |
| Gross transfers between funds | | - | - | - | (5,284) | 5,284 | - |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 31,522 | (406) | 31,116 | 35,870 | 10,808 | 46,678 |
| Fund balances at 1 January 2020 | | 402,442 | 16,021 | 418,463 | 366,572 | 5,213 | 371,785 |
| Fund balances at 31 December 2020 | | 433,964 | 15,615 | 449,579 | 402,442 | 16,021 | 418,463 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOUTH WILTS MENCAP

BALANCE SHEET

AS AT 31 DECEMBER 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|-----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | 16,000 | | 28,000 | |
| Investments | 11 | 190,500 | | 190,500 | |
| | | <u>206,500</u> | | <u>218,500</u> | |
| Current assets | | | | | |
| Debtors | 12 | 35,367 | | 22,328 | |
| Cash at bank and in hand | | 221,126 | | 180,264 | |
| | | <u>256,493</u> | | <u>202,592</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(13,414)</u> | | <u>(2,629)</u> | |
| Net current assets | | | 243,079 | | 199,963 |
| Total assets less current liabilities | | | <u>449,579</u> | | <u>418,463</u> |
| Income funds | | | | | |
| Restricted funds | | 15,615 | | 16,021 | |
| Unrestricted funds | | 433,964 | | 402,442 | |
| | | <u>449,579</u> | | <u>418,463</u> | |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
Mr N A Afford
Trustee

Company Registration No. 05585404

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

South Wilts Mencap is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Catherine Street, Salisbury, Wiltshire, SP1 2DA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, which includes the costs of all activities undertaken to further the purpose of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance costs and governance costs which support the charity's programme of activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|---------|
| Fixtures and fittings | 3 years |
| Motor vehicles | 5 years |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total 2020 | Total 2019 |
|--|--------------------|------------------|------------|---------------|
| | £ | £ | £ | £ |
| Donations and gifts | 4,751 | 7,428 | 12,179 | 9,956 |
| Breakaway | 15,136 | - | 15,136 | 24,525 |
| | <u>34,481</u> | <u>-</u> | | <u>34,481</u> |
| For the year ended 31 December 2019 | | | | |

4 Charitable activities

| | 2020 £ | 2019 £ |
|--|---------------|----------------|
| transfers from 16 Catherine Street | 70,114 | 100,000 |
| Fundraising | - | 565 |
| Membership subscriptions | - | 303 |
| Rent | 12,100 | 13,200 |
| Other income | 671 | 2,099 |
| Fundays (15-25 years) | - | 2,790 |
| Our club income | - | 8,949 |
| Play partner parties | 24 | 1,586 |
| Mayors appeal | 4,792 | 22,819 |
| | <u>87,701</u> | <u>152,311</u> |
| Analysis by fund | | |
| Unrestricted funds | 82,909 | |
| Restricted funds | 4,792 | |
| | <u>87,701</u> | |
| For the year ended 31 December 2019 | | |
| Unrestricted funds | | 114,948 |
| Restricted funds | | 37,363 |
| | | <u>152,311</u> |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2020 | 2019 |
| | £ | £ |
| Interest receivable | 458 | 600 |

6 Charitable activities

| | Charitable Expenditure | Charitable Expenditure |
|--|------------------------|------------------------|
| | 2020 | 2019 |
| | £ | £ |
| Staff costs | 11,771 | 1,560 |
| Depreciation and impairment | 12,000 | 12,052 |
| Core services | 9,917 | 86,652 |
| Charity expenses | 5,722 | 7,758 |
| Insurance | 802 | 771 |
| Motor expenses | 1,340 | 2,483 |
| Grants given | 2,265 | 3,495 |
| 60th Anniversary costs | - | 3,935 |
| Mayors appeal | 3,360 | 10,993 |
| Lockdown support | 10,093 | - |
| Breakaway refunds | 15,855 | - |
| | 73,125 | 129,699 |
| Share of governance costs (see note 7) | 11,233 | 11,015 |
| | 84,358 | 140,714 |
| Analysis by fund | | |
| Unrestricted funds | 71,732 | 108,875 |
| Restricted funds | 12,626 | 31,839 |
| | 84,358 | 140,714 |
| For the year ended 31 December 2019 | | |
| Unrestricted funds | 108,875 | |
| Restricted funds | 31,839 | |
| | 140,714 | |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs

| | Support costs £ | Governance costs £ | 2020 £ | Support costs £ | Governance costs £ | 2019 £ |
|--|--------------------|-----------------------|-----------|--------------------|-----------------------|-----------|
| Accountancy | - | 790 | 790 | - | 770 | 770 |
| Secretary and business administration | - | 7,675 | 7,675 | - | 7,996 | 7,996 |
| Bookkeeping | - | 2,768 | 2,768 | - | 2,249 | 2,249 |
| | - | 11,233 | 11,233 | - | 11,015 | 11,015 |
| Analysed between Charitable activities | - | 11,233 | 11,233 | - | 11,015 | 11,015 |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|--------------------|----------------|----------------|
| | 1 | 1 |
| Employment costs | 2020 £ | 2019 £ |
| Wages and salaries | 11,771 | 1,560 |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

| | Fixtures and Motor vehicles fittings | | Total |
|------------------------------------|---|--------|--------|
| | £ | £ | £ |
| Cost | | | |
| At 1 January 2020 | 453 | 60,000 | 60,453 |
| At 31 December 2020 | 453 | 60,000 | 60,453 |
| Depreciation and impairment | | | |
| At 1 January 2020 | 453 | 32,000 | 32,453 |
| Depreciation charged in the year | - | 12,000 | 12,000 |
| At 31 December 2020 | 453 | 44,000 | 44,453 |
| Carrying amount | | | |
| At 31 December 2020 | - | 16,000 | 16,000 |
| At 31 December 2019 | - | 28,000 | 28,000 |

11 Fixed asset investments

| | Other investments |
|--------------------------------------|----------------------|
| Cost or valuation | |
| At 1 January 2020 & 31 December 2020 | 190,500 |
| Carrying amount | |
| At 31 December 2020 | 190,500 |
| At 31 December 2019 | 190,500 |

| | Notes | 2020 £ | 2019 £ |
|-----------------------------|-------|-----------|-----------|
| Other investments comprise: | | | |
| Investments in subsidiaries | 16 | 190,500 | 190,500 |

SOUTH WILTS MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Debtors

| | 2020 £ | 2019 £ |
|---|---------------|---------------|
| Amounts falling due within one year: | | |
| Trade debtors | 7,430 | 8,451 |
| Other debtors | - | 60 |
| Prepayments and accrued income | 27,937 | 13,817 |
| | <u>35,367</u> | <u>22,328</u> |

13 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|-----------------|---------------|--------------|
| Trade creditors | 45 | 834 |
| Other creditors | 13,369 | 1,795 |
| | <u>13,414</u> | <u>2,629</u> |

14 Analysis of net assets between funds

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 December 2020 are represented by: | | | | | | |
| Tangible assets | 16,000 | - | 16,000 | 28,000 | - | 28,000 |
| Investments | 190,500 | - | 190,500 | 190,500 | - | 190,500 |
| Current assets/ (liabilities) | 243,079 | - | 243,079 | 183,942 | 16,021 | 199,963 |
| | <u>449,579</u> | <u>-</u> | <u>449,579</u> | <u>402,442</u> | <u>16,021</u> | <u>418,463</u> |

15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

16 Subsidiaries

These financial statements are separate charity financial statements for South Wilts Mencap.

Details of the charity's subsidiaries at 31 December 2020 are as follows:

| Name of undertaking | Registered office | Nature of business | Class of shares held | % Held Direct Indirect |
|-------------------------|-------------------|--------------------|----------------------|---------------------------|
| 16 Catherine Street Ltd | United Kingdom | Charity Shop | Ordinary A | 100.00 |