

Charity Registration No. 1117888

Company Registration No. 05984331 (England and Wales)

ORWELL MENCAP
(a company limited by guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

Ensors Accountants LLP
Chartered Accountants and Statutory Auditors
Connexions
159 Princes Street
Ipswich
IP1 1QJ

ORWELL MENCAP

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ORWELL MENCAP

REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 31 March 2022

Name:	Orwell Mencap (also operates under working names of Genesis, Green Bike Project and STARS)																				
Legal structure:	Orwell Mencap is a company limited by guarantee in the United Kingdom, company number 05984331, incorporated 31 October 2006 and registered as a charity on 8 February 2007, charity number 1117888.																				
Trustees:	<table><tr><td>A Baker</td><td>(resigned 4th May 2021)</td></tr><tr><td>B England</td><td>(appointed 4th May 2021)</td></tr><tr><td>J Knell</td><td></td></tr><tr><td>C Kynaston</td><td>(appointed 4th May 2021, resigned 23rd May 2022)</td></tr><tr><td>M Scrogie</td><td>(appointed 29th March 2022)</td></tr><tr><td>K Parr (Chair)</td><td></td></tr><tr><td>J Stevens</td><td></td></tr><tr><td>D Thomas</td><td>(resigned 29th September 2021)</td></tr><tr><td>E Franks</td><td>(appointed 23rd November 2021)</td></tr><tr><td>J Dickson</td><td>(appointed 27th July 2021)</td></tr></table>	A Baker	(resigned 4 th May 2021)	B England	(appointed 4 th May 2021)	J Knell		C Kynaston	(appointed 4 th May 2021, resigned 23 rd May 2022)	M Scrogie	(appointed 29 th March 2022)	K Parr (Chair)		J Stevens		D Thomas	(resigned 29 th September 2021)	E Franks	(appointed 23 rd November 2021)	J Dickson	(appointed 27 th July 2021)
A Baker	(resigned 4 th May 2021)																				
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K Parr (Chair)																					
J Stevens																					
D Thomas	(resigned 29 th September 2021)																				
E Franks	(appointed 23 rd November 2021)																				
J Dickson	(appointed 27 th July 2021)																				
Chief executive:	R Hart																				
Principal address & registered office:	6 Wright Road Ipswich IP3 9JG																				
Auditors:	Ensors Accountants LLP Chartered Accountants & Statutory Auditors Connexions 159 Princes Street Ipswich IP1 1QJ																				
Bankers:	Barclays Bank plc 1 Princes Street Ipswich IP1 1PB Ipswich Building Society PO Box 547 Ipswich IP3 9WZ																				
Solicitors:	Ashtons Legal Waterfront House Wherry Quay Ipswich IP4 1AS																				

ORWELL MENCAP

TRUSTEES' REPORT

Year ended 31 March 2022

The Trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Orwell Mencap's governing document, the Memorandum & Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

The Charity also operates under the working names of Genesis, Green Bike Project and STARS

The Charity is affiliated to the Royal Mencap Society (Mencap) and bases its Memorandum and Articles of Association on the Royal Mencap Society's model constitution.

STATUS AND GOVERNING INSTRUMENT

Orwell Mencap is a company limited by guarantee, incorporated 31 October 2006. The company was registered as a charity on 8 February 2007, charity number 1117888, and is governed by its Memorandum and Articles of Association.

TRUSTEES

During this year we had seven members on the Board of Trustees including a service user. Trustees who served during the year and subsequent to the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is administered by an Executive Committee of Trustees appointed at the Charity's Annual General Meeting or subsequently by co-option until the following AGM. The Trustees have met regularly throughout the year.

At its meetings the Executive Committee follows a standard agenda to set the strategic direction of the Charity. The day-to-day management of activities and staff is delegated to the Chief Executive, who regularly reports back at the meetings of the Executive Committee.

Appointment and recruitment of Trustees

New trustees are identified through appropriate networks and are appointed at the annual general meeting by the members. Trustees with specific management skills or experience in the field of learning disability are also co-opted to fill vacancies on the Executive Committee. Orwell Mencap is committed to equality and diversity in the recruitment of trustees and aims to appoint suitably qualified trustees from as broad a spectrum of the community as is possible. To this end Orwell Mencap undertake periodic analysis of trustees' skills and experiences in order to identify areas that could be strengthened by either recruitment of new trustees or training.

Prospective Trustees are first invited to view our services, talk to our service users and learn something of the culture and ethos of our organisation. They are then invited to submit a CV, apply for membership of Orwell Mencap, and are put forward for appointment. Once appointed or co-opted trustees receive induction, training and further support where appropriate.

New trustees were identified, appointed at the AGM and joined the board during the year; this included the appointment of a service user.

ORWELL MENCAP

TRUSTEES' REPORT (Continued)

Year ended 31 March 2022

Involving service users

It is hoped that through training, mentoring and appropriate support that people with learning disabilities will play a meaningful and increasing role in the running of the Charity. During the year we not only continued to seek opinion and representation from the clients and their carers, but we developed much more effective means of capturing views and implementing changes as a result of findings. The appointment of a service user as trustee also highlights our continued efforts to strive for representation from our clients.

Three trustees serving on the Executive Committee 2021 to 2022 were parents/carers of people with disabilities which currently use Genesis services.

Safeguarding vulnerable adults

All of the Charity's trustees and staff go through a full DBS police check.

AIMS AND OBJECTIVES

During the year ended 31 March 2022 the objects of the Charity were:-

The relief of those people in need through disabilities and disadvantages by identifying, promoting their needs, and providing services and facilities for the public benefit.

PUBLIC BENEFIT

In setting objectives, developing strategies and undertaking activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The Trustees are confident that Orwell Mencap's objects, as detailed above, are in accordance with the regulations on public benefit.

REVIEW OF ACTIVITIES

Orwell Mencap provides a wide range of care, support and training for people with learning and physical disabilities and the Charity's objectives are currently met through:

- Working with other organisations,
- Provision of day services for recreation
- Evening social clubs,
- Holiday clubs
- Domiciliary care and staffing supported living accommodation
- Social enterprises.

During the year our website (www.orwellmencap.co.uk) was updated to be more relevant and easier to navigate. We have also significantly increased our online profile through the development of a new role within the organisation. The employment of a member of staff responsible for social/digital media and marketing has resulted in a significant increase in awareness of and engagement with Orwell Mencap in the community, including increased enquiries from potential clients and staff.

Working with other organisations

Orwell Mencap believes very much in working in partnership with like-minded organisations as well as the National Mencap society and its affiliated groups.

Regular contact is maintained by our senior management team with key staff from Suffolk County Council Adult Social Care regarding the provision of adult care services.

ORWELL MENCAP

TRUSTEES' REPORT (Continued)

Year ended 31 March 2022

We continue to liaise with other day service providers and homes to promote good continuity of support for our services users and to allow service users to access multiple services.

During the year we continued working with Ambient Housing, Saffron Housing and to allow 3 people with complex needs to live independently in their own home. This arrangement changed during the year; Ambient withdrew from the service.

We also worked with Activities Unlimited and both Thomas Wolsey and The Bridge schools to develop our holiday clubs operating in Ipswich.

Genesis continues to reach out into the wider community wherever possible and practical on a range of initiatives and partnership working opportunities.

Genesis day service provision

The day centre has been open during the year with some extra safety measures having remained in place due to continuing response to covid. Customer numbers on site have increased but masks continue to be worn and CO2 levels monitored.

Domiciliary service provision

Genesis provides domiciliary services to people through tailored individual support for people with learning disabilities and their carers and families in the community.

This can be anything from just a few hours a week to provide support to access social activities at home or at other locations, during the day, evening or at weekends.

Supported Living

Genesis also provides around the clock support to three clients to live as independently as possible in a home of their own.

Evening Social Clubs

The evening social club reopened during the year and membership continues to grow. Take up was slow due to clients' experience of covid but we continue to work on increasing customer numbers.

Holiday clubs and after school clubs

Holiday clubs also reopened but again numbers were lower than pre-covid numbers; again we continue to work towards increasing attendance.

Social enterprises

(i) Genesis garden furniture

From its fully equipped workshop Genesis produces hardwood garden furniture of the highest quality, providing work experience, life skills, and undoubted benefits to self-esteem and mental health to those with disabilities. The furniture has a high reputation and Genesis is a preferred supplier for many local authorities including Ipswich Borough Council's parks.

The workshop reopened to clients during last year and has returned to pre-covid numbers.

(ii) Eco-fuel briquettes

As a by-product of its furniture manufacture Genesis recycles its own sawdust as well as collected sawdust from local sawmills into compressed briquettes for resale.

ORWELL MENCAP

TRUSTEES' REPORT (Continued)

Year ended 31 March 2022

(iii) Green Bike Project (GBP)

The Green Bike Project takes unwanted bicycles and trains people with disabilities to repair, refurbish and recycle the machines for resale and community use. The GBP reopened to clients during last year and has returned to pre-covid numbers.

VOLUNTEERS AND STAFF

The Charity welcomes volunteers to help support our activities at Genesis. We appreciate the involvement of both our regular volunteers as well as those that help on specific projects or events, giving freely of their time and energy to enrich the experiences of our service users. We have this year attracted significant volunteers many of whom have made significant contributions in time to make improvements to the garden.

The trustees would like to thank all of the charity's staff for their continued dedication to our customers during this continued difficult period and to publicly recognise that it is their efforts which allowed the charity to continue to offer care throughout the year.

The trustees would also like to thank all the many individuals and organisations who kindly contributed donations and grants to us.

FINANCIAL RESULTS FOR THE YEAR

The total incoming resources to 31 March 2022 are stated at £1,525,433 compared to £1,471,277 for the year to 31 March 2021.

Total resources expended amount to £1,561,436 up from £1,338,705 for 31 March 2021. This means the results have shown a deficit of £36,003 compared to a surplus of £132,572 for the previous year.

2021 to 2022 was a challenging year as we emerged from covid. The Local Authority withdrew financial support as we struggled to return to pre covid customer numbers with restrictions still in place.

POLICIES

Reserves

The Trustees are committed to maintaining a sufficient level of reserves to ensure that all contractual and statutory liabilities can be satisfied and the business is viable in the long term. At the year end the Charity held funds amounting to £958,419, of which £90,302 were restricted and £543,000 were designated, see notes 13 and 14 for details.

The Trustees consider that unrestricted funds should be maintained at a level to enable the Charity to continue activity for at least 4 months in the event of the loss of funding and have designated a contingency fund to meet this aim.

Investments

The Charity has a policy of keeping funds in reasonably liquid condition which can be accessed quickly.

RISK MANAGEMENT

During the year the trustees delegated the management of risks to CEO. The principal risks identified during the year and the control procedures used to mitigate against those risks were:

ORWELL MENCAP

TRUSTEES' REPORT (Continued)

Year ended 31 March 2022

- Covid – 19 - To work closely with Suffolk County Council and our Health & Safety Consultants, follow PHE guidance on PPE, enhanced heating, ventilation and cleaning procedures, and change the way we are supporting customers to create a COVID secure environment.
- Contract risk from Suffolk County Council – monitor numbers of SCC customers and changes in SCC funding regime. Keeping fees at lowest possible level to ensure our services are affordable to those paying privately.
- Competition from other providers – increase marketing and maintain competitiveness.
- Recruitment issues.

STRATEGIC GOALS

1. Focus on care
2. Improve facilities
3. Invest in staff
4. Invest in training
5. Balance the budget
6. CEO to maintain strategic overview

THE FUTURE AND GOING CONCERN

At present it is expected that the 2022/23 finances will show an agreed deficit of £110,000. The trustees are expecting to invest in marketing to attract new customers, expand the GBP and manage the deficit to have as minimal impact as possible. The Trustees believe that it is appropriate to prepare the financial statements on a going concern basis.

PAY POLICY FOR SENIOR STAFF

The directors consider the Executive Committee, who are the charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All the trustees give of their time freely and no trustees received remuneration in the year. Details of trustees expenses and related party transactions are disclosed in notes 6 and 19 to the accounts.

The pay of senior staff is set by the trustees.

TANGIBLE FIXED ASSETS

Movements in fixed assets during the year are set out in note 9 to the accounts.

FUNDRAISING

The charity has made several applications for grants between 2021 and 2022 and customers have benefitted greatly from use of those funds. The charity does not use third parties to raise funds on our behalf and we have not received any complaints regarding fundraising.

ORWELL MENCAP

TRUSTEES' REPORT (Continued)

Year ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the income and expenditure, for the period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

DISCLOSURE OF INFORMATION TO AUDITORS


Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Charity's auditors are aware of such information.

AUDITORS

A resolution proposing that Ensors be reappointed as auditors of the Charity will be put to the members.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Trustees



Kathleen Parr
Chair

Date: 17/09/2022

ORWELL MENCAP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ORWELL MENCAP

For the year ended 31 March 2022

Opinion

We have audited the financial statements of Orwell Mencap (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

ORWELL MENCAP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ORWELL MENCAP (Continued)

For the year ended 31 March 2022

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Our audit was designed to include tests of detail together with an assessment of the control environment to enable us to obtain reasonable assurance about whether the financial statements are free from material misstatement due to fraud.

In planning and designing our audit procedures we assessed the risks of material misstatement due to fraud. Our assessment concluded that the areas of highest risk are non-compliance with laws and regulations and management override of controls.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in through discussions with management, and from our commercial knowledge and experience of the sector in which the charity operates. This enabled us to identify the key laws and regulations applicable to the charity. We focussed on specific laws and regulations which we considered may have a direct impact on the financial statements including safeguarding, the Companies Act 2006, taxation legislation, data protection and employment laws.

To address the risk of fraud we performed the following audit procedures:

- Thorough review of journal entries and other adjustments for appropriateness and evaluating the rationale of any transactions outside of the normal course of business.

ORWELL MENCAP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ORWELL MENCAP (Continued)

For the year ended 31 March 2022

- Assessment of key accounting estimates within the financial statements in order to assess their reasonableness and determine whether there is any bias in management's estimates.
- All team members were informed of the relevant laws and regulations and potential fraud risks at the planning stage and reminded to remain alert to any indications of fraud or non-compliance.
- Enquiring of management whether there have been any alleged, suspected or actual instances of fraud during the year.
- Enquiring of management and those charged with governance whether there have been any actual or potential litigation or claims.
- Reviewing correspondence with relevant legal authorities.
- Reviewing legal expense accounts for any indicators of litigation or claims.

There are, however, inherent limitations to our above audit procedures. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they are likely to involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Helen Rumsey FCA (Senior Statutory Auditor)

For and on behalf of Ensors Accountants LLP
Chartered Accountants & Statutory Auditor
Connexions
159 Princes Street
Ipswich
IP1 1QJ

Date: 6 October 2022

ORWELL MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	60,261	153,168	213,429	678,050
<i>Charitable activities:</i>					
Day care/domiciliary care and associated charges		1,179,330	-	1,179,330	707,963
Sales of goods made by beneficiaries		131,807	-	131,807	84,096
<i>Other trading activities</i>					
Fundraising		282	-	282	85
Investments		585	-	585	1,083
Total income		1,372,265	153,168	1,525,433	1,471,277
Expenditure on:					
<i>Raising funds:</i>					
Costs of generating donations and legacies	4	20,245	1,693	21,938	18,526
Costs of generating fundraising income	4	14,740	1,246	15,986	13,465
<i>Charitable Activities:</i>					
Day care/domiciliary care and associated charges	4	1,176,720	95,607	1,272,327	1,108,508
Goods made by beneficiaries	4	238,380	12,805	251,185	198,206
Total expenditure		1,450,085	111,351	1,561,436	1,338,705
Net income/(expenditure)	6	(77,820)	41,817	(36,003)	132,572
Fund transfers		21,561	(21,561)	-	-
Net movement in funds		(56,259)	20,256	(36,003)	132,572
Total funds brought forward		924,376	70,046	994,422	861,850
Total funds carried forward		868,117	90,302	958,419	994,422

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 14 to 30 form part of these financial statements

ORWELL MENCAP**BALANCE SHEET****As at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	324,005	272,544
Current assets			
Stock	10	25,656	24,458
Debtors	11	227,585	163,952
Cash at bank and in hand		546,045	678,863
		799,286	867,273
Current liabilities			
Creditors: amounts falling due within one year	12	164,872	145,395
NET CURRENT ASSETS		634,414	721,878
TOTAL ASSETS LESS CURRENT LIABILITIES		958,419	994,422
Funds			
Unrestricted			
- general	13	325,117	462,376
- designated	13	543,000	462,000
		868,117	924,376
Restricted	14	90,302	70,046
TOTAL FUNDS		958,419	994,422

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Executive Committee on 17/09/2022

and signed on its behalf by

K Parr

J Stevens

Company registration no. 05984331

The notes on pages 14 to 30 form part of these financial statements.

ORWELL MENCAP**STATEMENT OF CASH FLOWS****For the year ended 31 March 2022**

	Note	2022 £	2021 £
Cash flow from operating activities	16	(21,489)	188,888
Cash flow from investing activities			
Interest income		585	1,083
Purchase of tangible fixed assets		(111,914)	(38,166)
Sale proceeds from disposal of tangible fixed assets		-	-
		<u>(111,329)</u>	<u>(37,083)</u>
(Decrease) / increase in cash & cash equivalents in the year		<u>(132,818)</u>	<u>151,805</u>
Cash & cash equivalents at the beginning of the year		<u>678,863</u>	<u>527,058</u>
Total cash & cash equivalents at the end of the year		<u>546,045</u>	<u>678,863</u>

ORWELL MENCAP

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

1. ACCOUNTING POLICIES

Charity information

Orwell Mencap is a company limited by guarantee incorporated in England and Wales. The registered office is 6 Wright Road, Ipswich, IP3 9JG. The charity is a Public Benefit Entity as defined by FRS 102.

Basis of accounting

These accounts have been prepared under the historical cost convention and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

These accounts are denominated in pound sterling and are rounded to the nearest pound.

Going concern basis

The accounts have been prepared on the going concern basis as the Trustees consider there to be sufficient funding to ensure the Charity meets its current liabilities as they fall due and there are no material uncertainties regarding the going concern status of the charity.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising.
- Charitable expenditure comprises those costs incurred by the Charity 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

ORWELL MENCAP

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

1. ACCOUNTING POLICIES (continued)

- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis, e.g. floor areas or estimated usage as set out in notes 4 and 5.

Pension commitments

The Charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell. Cost comprises direct materials, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Fixed assets

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

Depreciation

Depreciation is calculated to write off the cost of the assets over the period of the expected useful life of each class of asset as follows:

Leasehold property	- straight line over the period of the lease
Leasehold improvements	- straight line over the period of the lease
Motor vehicles	- 25% reducing balance
Computer equipment	- 25% reducing balance
Fixtures & fittings	- 25% reducing balance
Plant & machinery	- 25% reducing balance

Assets in the course of construction are not depreciated.

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

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). Where it is not possible to estimate the recoverable amount of an individual asset, the charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

1. ACCOUNTING POLICIES (continued)

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and includes cash in hand, deposits with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Taxation

The charity is exempt from corporation tax on charitable activities.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' 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.

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 receipts 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.

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

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.

3. INCOME

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations and legacies				
Donations	60,261	38,809	99,070	13,330
Suffolk County Council	-	114,359	114,359	545,547
Government job retention scheme	-	-	-	119,173
Total	60,261	153,168	213,429	678,050

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

4. EXPENDITURE

	Voluntary income £	Fundraising £	Day Care / domiciliary and assoc charges £	Goods made by beneficiaries £	2022 total £	2021 total £	Basis of allocation
Costs directly allocated to activities							
Wages & salaries	-	-	958,584	86,689	1,045,273	935,918	Direct
Motor expenses	-	-	20,626	3,571	24,197	16,086	Direct
Rent	-	-	4,200	-	4,200	2,335	Direct
Timber/material etc	-	-	-	42,701	42,701	26,497	Direct
Depreciation	-	-	6,659	3,292	9,951	10,418	Direct
Loss on disposal	-	-	-	-	-	-	Direct
Sessions/costs	-	-	16,628	616	17,245	3,652	Direct
Subscriptions & training	-	-	4,825	257	5,082	1,802	Direct
Building & equip maintenance	-	-	1,663	4,004	5,667	2,647	Direct
Irrecoverable VAT	-	-	23,360	-	23,360	26,632	Direct
Miscellaneous costs	-	-	1,169	310	1,479	2,365	Direct
Canteen costs	-	-	3,803	-	3,803	384	Direct
Electricity	-	-	-	(280.00)	(280.00)	-	Direct
Professional fees	-	-	2,115	-	2,115	565	Direct
Bad debt	-	-	124	80	204	1,924	Direct
Governance costs	Note 5	1,098	784	9,099	3,137	14,118	12,997
2022 total costs directly allocated		1,098	784	1,052,854	144,377	1,199,114	1,044,221

	Voluntary income £	Fundraising £	Day care / domiciliary and assoc charges £	Goods made by beneficiaries £	2022 total £	2021 total £	Basis of allocation
Support costs allocated to activities							
Premises costs	461	461	23,052	21,208	45,182	27,728	Floor area
General office & finance staff	15,060	10,757	124,786	43,030	193,634	159,083	Staff time
Training, advertising & subscriptions	211	151	1,752	604	2,719	1,989	Staff time
Health & Safety PPE	917	655	7,599	2,621	11,792	14,674	Staff time
Motor expenses & subsistence	11	8	88	30	137	96	Staff time
General costs - insurance	107	107	5,331	4,904	10,449	9,994	Floor area
Depreciation	491	491	24,544	22,581	48,107	39,244	Floor area
Loss on disposal	14	14	707	650	1,386	10	Floor area
Finance costs - bank charges	14	14	1,246	81	1,355	1,209	Turnover
Computing costs	665	475	5,507	1,899	8,546	8,276	Usage *
Legal, professional & consultancy	323	231	2,675	922	4,151	4,788	Usage *
Postage, stationery & advertising	238	170	1,976	681	3,066	2,103	Usage *
Communications - telephone	280	200	2,320	800	3,599	1,844	Usage *
Sundry expenses - miscellaneous	53	38	445	151	686	402	Usage *
Governance costs	Note 5	1,995	1,431	17,444	6,645	27,514	23,044
2022 total support costs allocated		20,839	15,202	219,473	106,808	362,322	294,484
Total resources expended		21,938	15,986	1,272,327	251,185	1,561,436	1,338,705
<i>2021 total costs directly allocated</i>		1,011	722	928,942	113,546	1,044,221	
<i>2021 total support costs allocated</i>		17,515	12,743	179,567	84,659	294,484	
<i>2021 total resources expended</i>		18,526	13,465	1,108,508	198,206	1,338,705	

*usage based on staff time

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

5. GOVERNANCE COSTS

Governance costs are allocated between the four expenditure categories, as shown below:

	Voluntary income £	Fundraising £	Day Care / domiciliary and assoc charges £	Goods made by beneficiaries £	2022 total £	2021 total £	Basis of allocation
Costs directly allocated to activities							
Audit & accountancy	1,098	784	9,099	3,137	14,118	12,997	Direct
Support costs allocated to activities							
Premises costs	9	9	470	433	922	566	Floor
Wages & salaries	1,673	1,195	13,865	4,781	21,515	17,676	Usage
Training, advertising & subscriptions	23	17	195	67	302	221	Usage
Health & Safety PPE	102	73	844	291	1,310	1,630	Usage
Motor expenses & subsistence	1	1	10	3	15	11	Usage
General costs - insurance	2	2	109	100	213	204	Floor
Depreciation	10	10	501	461	982	801	Floor
Loss on disposal	-	-	14	13	28	-	Floor
Computing costs	74	53	612	211	950	920	Usage
Legal, professional & consultancy	36	26	297	102	461	532	Usage
Postage, stationery & advertising	26	19	220	76	341	234	Usage
Communications - telephone	31	22	258	89	400	205	Usage
Sundry expenses - miscellaneous	6	4	49	17	75	45	Usage
	1,995	1,431	17,444	6,645	27,514	23,044	
Total governance costs	3,093	2,215	26,542	9,782	41,632	36,041	

6. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2022 £	2021 £
This is stated after charging:		
(Profit) / Loss on disposal of fixed assets	1,414	10
Depreciation	59,039	50,463
Auditors' remuneration – audit services	9,100	8,600
Auditors' remuneration – non-audit services	5,158	4,397

The Trustees received no remuneration during either year. One Trustee was reimbursed for expenditure incurred on behalf of the charity for £50 (2021: £102). No donations were made by the Trustees to the Charity during the year (2021: £Nil). The Charity purchased indemnity insurance for its Trustees at a cost of £2,166 (2021: £312).

ORWELL MENCAP**NOTES TO THE ACCOUNTS (Continued)****For the year ended 31 March 2022****7. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	1,171,359	1,042,198
Social security costs	69,206	53,974
Pensions	19,855	16,505
	<u>1,260,420</u>	<u>1,112,677</u>

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

Day care/domiciliary care	86	86
Administration & support (including CEO)	6	6
	<u>92</u>	<u>92</u>

No employees were paid over £60,000 during either year.

Key management remuneration

Key management personnel are deemed to be those having authority and responsibility, delegated to them by the Trustees for planning, directing and controlling the activities of the charity. Aggregate key management remuneration was as follows:

	2022 £	2021 £
Salaries	127,564	108,987
Social security	13,942	11,404
Pensions	3,265	2,964
	<u>144,771</u>	<u>123,355</u>

8. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

9. FIXED ASSETS

	Leasehold Property	Leasehold Improvements	Motor Vehicles	Computer Equipment	Fixtures & Fittings	Plant & Machinery	Total
	£	£	£	£	£	£	£
Cost							
At 1 April 2021	90,000	456,750	114,767	61,783	37,050	94,995	855,345
Additions	-	43,033	20,194	16,302	984	31,402	111,914
Disposals	-	-	-	(16,603)	-	(319)	(16,922)
At 31 March 2022	90,000	499,783	134,961	61,482	38,034	126,078	950,338
Depreciation							
At 1 April 2021	72,000	272,617	92,265	48,539	26,129	71,251	582,801
Charge	3,000	31,548	7,311	5,022	2,841	9,317	59,039
On disposals	-	-	-	(15,201)	-	(307)	(15,508)
At 31 March 2022	75,000	304,165	99,576	38,360	28,970	80,261	626,335
Net Book Value							
At 31 March 2022	15,000	195,617	35,385	23,122	9,064	45,817	324,005
Net Book Value							
At 31 March 2021	18,000	184,133	22,502	13,244	10,921	23,744	272,544

All assets are used in the furtherance of the charitable activities.

10. STOCK

	2022 £	2021 £
Finished goods	7,671	10,195
Raw materials and work in progress	17,985	14,263
	25,656	24,458

11. DEBTORS

	2022 £	2021 £
Trade debtors	145,124	84,937
Prepayments and accrued income	82,461	79,015
	227,585	163,952

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

12. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	20,911	13,552
Tax & Social Security	64,655	54,195
Other creditors	8,514	4,554
Accruals	70,792	73,094
	<u>164,872</u>	<u>145,395</u>

13. UNRESTRICTED FUNDS

For the year ended 31 March 2022

	Balance at 1 April 2021 £	Movement in the year (net) £	Transfers between funds £	Balance at 31 March 2022 £
General	462,376	(77,820)	(59,439)	325,117
Designated				
- Contingency fund	362,000	-	81,000	443,000
- Property fund	100,000	-	-	100,000
	<u>924,376</u>	<u>(77,820)</u>	<u>21,561</u>	<u>868,117</u>

The Contingency designated fund was set up at 31 March 2012 as the Trustees thought it prudent to maintain a contingency fund equal to 4 months' worth of salary costs to ensure continuity of service delivery in the event of a loss of funding whilst alternative funding is sought.

The property fund was initially set up in 2016 to cover the anticipated improvement works on the Wright Road site. During 2018 the fund was increased and its purpose changed to be used to secure new premises once the current lease ends. During 2020 it was agreed to reduce the property fund to £100,000 and to spend the remaining funds on developing the existing premises.

For the year ended 31 March 2021

	Balance at 1 April 2020 £	Movement in the year (net) £	Transfers between funds £	Balance at 31 March 2021 £
General	272,162	113,722	76,492	462,376
Designated				
- Contingency fund	407,000	-	(45,000)	362,000
- Property fund	100,000	-	-	100,000
	<u>779,162</u>	<u>113,722</u>	<u>31,492</u>	<u>924,376</u>

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

14. RESTRICTED FUNDS

For the year ended 31 March 2022

	Balance at 1 April 2021 £	Movement in the year (net) £	Transfers between funds £	Balance at 31 March 2022 £
Lottery grant				
- Wright Road	38,903	(6,482)	-	32,421
- sensory garden and room	26,557	(3,636)	-	22,921
St Lawrence Parish Hall				
- air conditioning	289	(73)	-	216
SCC – briquette machine	1,836	(89)	-	1,747
Lottery – People's Millions				
- Green Bike Project	469	(117)	-	352
SCC – van	782	(196)	-	586
Tesco Charity Award				
Mencap – shower tray	43	(22)	-	21
Ipswich Rotary Club				
Various – kitchen refit	67	(16)	-	51
BT - sensory room equipment	19	(5)	-	14
Stars	-	8,432	(8,432)	-
Workshop	560	(560)	-	-
Batik arts	522	(516)	-	6
Infection control	-	6,303	(6,303)	-
Garden sponsorship event	-	294	-	294
Seckford Golf Club - Diner	-	117	-	117
Suffolk Building Society	-	1,270	-	1,270
Asda Foundation	-	175	(175)	-
SBS - Green Bike Project	-	2,286	(279)	2,007
Sports equipment	-	8,153	(6,372)	1,781
Hoist for care room	-	4,050	-	4,050
Shower bed for care room	-	1,682	-	1,682
Yoga	-	438	-	438
SAICP	-	200	-	200
Green Bike Project building	-	15,000	-	15,000
Digitalising care	-	5,000	-	5,000
Commemorative tree	-	18	-	18
Do Good	-	110	-	110
	70,046	41,817	(21,561)	90,302

Lottery funding was obtained during the years ended 31 March 1998 and 1999 and then again in 2001. The initial funding was obtained to purchase the leasehold of and to develop Wright Road, from where the Charity now operates.

Funding obtained during the year ended 31 March 2001 was for the establishment of a sensory garden and sensory room.

During the period ended 30 September 2006 and the period ended 31 March 2008 funding was obtained as detailed above, towards the cost of air conditioning.

During the year ended 31 March 2009 the Charity obtained funding for a briquette making machine.

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

14 RESTRICTED FUNDS (continued)

During the year ended 31 March 2010 the Charity obtained funding from the People's Millions for fixed asset additions in relation to the Green Bike Project and from Suffolk County Council for a new van.

During the year ended 31 March 2011 the Charity obtained funding for a shower tray.

During the year ended 31 March 2012 the Charity obtained funding for a kitchen refit, sensory room equipment and automatic doors.

During the year ended 31 March 2020, the Charity received £2,917 towards a new sensory garden and patio area.

During the current year, the Charity received £8,432 from Stars towards the provision of holiday clubs and evening youth clubs for children and young people with disabilities.

During the prior year a donation was received for use in the garden furniture workshop.

Also during the prior year donations were received to provide materials to be used by the Charity's beneficiaries in Batik arts activities.

The infection control fund was established during the prior year with funds received to assist with the Charity's response to the COVID-19 pandemic.

During the year, Kevin Robertson, a support worker, undertook a sponsored silence to raise funds to spend on a summerhouse and the garden at Wright Road.

The ladies Seckford Golf Club donated funds to be spent on equipment for the diner.

The Suffolk Building Society donated funds towards new furniture for the Social Zone at Wright Road.

The Asda Foundation gave funds towards a Christmas celebration and towards reintroducing sports and karaoke activities that our customers previously enjoyed.

SBS donated money to be spent on the Green Bike Project.

Royal Mencap and Sports England gave funds towards the purchase of sports equipment to be used by our customers.

The Suffolk Community foundation - Fonnereau Road Health Foundation Fund awarded a grant to be used for the purchase of a new overhead hoist in the new Personal Care Rooms.

The Suffolk Community Foundation - Suffolk Giving Fund and private funds gave funding to purchase a new shower bed for the new Personal Care Rooms.

Ipswich Borough Council gave grant funding to buy new equipment needed to restart yoga sessions that had been ended due to the pandemic.

SAICP was to fund Amazon Music to allow our customers access to music at the day centre.

The Rotary Club Ipswich gave £15000 towards the cost of building a new premises for the Green Bike Project.

Suffolk County Council awarded a grant to help increase the use of digital technology in providing care services.

A donation was given to fund the planting of a tree to commemorate the Queens Platinum Jubilee.

A team of volunteers from the Do Good organisation helped tidy the garden at Wright Road and a donation was made to be spent on making new planters.

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

14 RESTRICTED FUNDS (continued)

For the year ended 31 March 2021

	Balance at 1 April 2020 £	Movement in the year (net) £	Transfers between funds £	Balance at 31 March 2021 £
Lottery grant				
- Wright Road	45,385	(6,482)	-	38,903
- sensory garden and room	30,193	(3,636)	-	26,557
St Lawrence Parish Hall				
- air conditioning	385	(96)	-	289
SCC – briquette machine	1,953	(117)	-	1,836
Lottery – People's Millions				
- Green Bike Project	625	(156)	-	469
SCC – van	1,043	(261)	-	782
Tesco Charity Award				
Mencap – shower tray	72	(29)	-	43
Ipswich Rotary Club				
Various – kitchen refit	90	(23)	-	67
BT - sensory room equipment	25	(6)	-	19
Stars	-	11,812	(11,812)	-
Garden	2,917	323	(3,240)	-
Laptops, tablets & cases	-	1,860	(1,860)	-
Workshop	-	560	-	560
Batik arts	-	521	-	521
Infection control fund	-	14,580	(14,580)	-
	82,688	18,850	(31,492)	70,046

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

For the year ended 31 March 2022

	Tangible assets £	Current assets £	Current liabilities £	Total £
Restricted funds				
Wright Road	32,421	-	-	32,421
Sensory garden and room	18,160	4,761	-	22,921
St Lawrence Parish Hall Trust – air conditioning	216	-	-	216
SCC – briquette machine	263	1,484	-	1,747
Lottery – People’s Millions – Green Bike Project	352	-	-	352
SCC – van	586	-	-	586
Various – shower tray	21	-	-	21
Various – kitchen refit	51	-	-	51
BT – sensory room equipment	14	-	-	14
Batik arts	-	6	-	6
Garden sponsorship event	-	294	-	294
Seckford Golf Club - Diner	-	117	-	117
Suffolk Building Society	-	1,270	-	1,270
SBS - Green Bike Project	-	2,007	-	2,007
Sports equipment	-	1,781	-	1,781
Hoist for care room	4,050	-	-	4,050
Shower bed for care room	1,322	360	-	1,682
Yoga	-	438	-	438
SAICP	-	200	-	200
Green Bike Project building	-	15,000	-	15,000
Digitalising care	-	5,000	-	5,000
Commemorative tree	-	18	-	18
Do Good	-	110	-	110
	<u>57,456</u>	<u>32,846</u>	<u>-</u>	<u>90,302</u>
Designated funds				
Contingency fund	-	443,000	-	443,000
Property fund	-	100,000	-	100,000
	<u>-</u>	<u>543,000</u>	<u>-</u>	<u>543,000</u>
Unrestricted funds	<u>266,549</u>	<u>223,440</u>	<u>164,872</u>	<u>325,117</u>
	<u>324,005</u>	<u>799,286</u>	<u>164,872</u>	<u>958,419</u>

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

For the year ended 31 March 2021

	Tangible assets £	Current assets £	Current liabilities £	Total £
Restricted funds				
Wright Road	38,903	-	-	38,903
Sensory garden and room	21,796	4,761	-	26,557
St Lawrence Parish Hall Trust – air conditioning	289	-	-	289
SCC – briquette machine	352	1,484	-	1,836
Lottery – People’s Millions – Green Bike Project	469	-	-	469
SCC – van	782	-	-	782
Various – shower tray	43	-	-	43
Various – kitchen refit	67	-	-	67
BT – sensory room equipment	19	-	-	19
Workshop	-	560	-	560
Batik arts	-	521	-	521
	<u>62,721</u>	<u>7,325</u>	<u>-</u>	<u>70,046</u>
Designated funds				
Contingency fund	-	362,000	-	362,000
Property fund	-	100,000	-	100,000
	<u>-</u>	<u>462,000</u>	<u>-</u>	<u>462,000</u>
Unrestricted funds	209,823	397,948	145,395	462,376
	<u>272,544</u>	<u>867,273</u>	<u>145,395</u>	<u>994,422</u>

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

16. CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net movement in funds	(36,003)	132,572
Adjustments for:		
Depreciation charge	59,039	50,463
(Profit)/loss on disposal of fixed assets	1,414	10
Interest income	(585)	(1,083)
	<u>23,865</u>	<u>181,962</u>
Movements in working capital:		
Decrease/ (increase) in stock	(1,198)	8,884
(Increase)/ decrease in debtors	(63,633)	(13,653)
Increase/ (decrease) in creditors	19,477	11,695
Net generated from operating activities	<u>(21,489)</u>	<u>188,888</u>

17. PENSIONS

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The charge to profit and loss in respect of the defined contribution scheme was £21,514 (2021: £16,505).

18. CONNECTED CHARITY

Orwell Mencap is affiliated to The Royal Society for Mentally Handicapped Children and Adults (MENCAP).

19. RELATED PARTIES

Care provided for Trustee relatives

Care was provided during the year for the relatives of three of the Trustees – K Parr, J Stevens and J Knell. The total care invoiced to these Trustees, on the same basis as for other clients, was £36,450 (2021: £30,041). One of the Trustee has made payments in advance, meaning that at the year end the charity had a creditor of £31 (2021: £4,157 debtor).

Employment of Trustee relatives

Immediate family members of N Leonard (Finance Manager) were employed by the charity during the current and prior year. The remuneration paid to these individuals was on the same basis as for other employees and totalled £16,207 for the year (2021: £18,244), none of which was outstanding at either year end.

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

20. OPERATING LEASE COMMITMENTS

At 31 March 2022, the Charity was committed to making the following payments under non-cancellable operating leases:

	2022 £	2021 £
Within one year	576	-
Between two and five years	2,016	-
	<u>2,592</u>	<u>-</u>

21. SHARE CAPITAL

The Charity is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such an amount as may be required (not exceeding £1) to the company's assets if it should be wound up whilst they are a member, or within one year after they cease to be a member, to cover the liabilities of the company.

ORWELL MENCAP

NOTES TO THE ACCOUNTS (Continued)

For the year ended 31 March 2022

22. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

	Note	Unrestricted £	Restricted £	2021 Total £
Income from:				
Donations and legacies		604,373	73,677	678,050
<i>Charitable activities:</i>				
Day care/domiciliary care and associated charges		707,963	-	707,963
Sales of goods made by beneficiaries		84,096	-	84,096
<i>Other trading activities</i>				
Fundraising		85	-	85
Investments		1,083	-	1,083
Total income		1,397,600	73,677	1,471,277
Expenditure on:				
<i>Raising funds:</i>				
Costs of generating donations and legacies		18,387	139	18,526
Costs of generating fundraising income		13,334	131	13,465
<i>Charitable Activities:</i>				
Day care/domiciliary care and associated charges		1,059,675	48,833	1,108,508
Goods made by beneficiaries		192,482	5,724	198,206
Total expenditure		1,283,878	54,827	1,338,705
Net income/(expenditure)		113,722	18,850	132,572
Fund transfers		31,492	(31,492)	-
Net movement in funds		145,214	(12,642)	132,572
Total funds brought forward		779,162	82,688	861,850
Total funds carried forward		924,376	70,046	994,422