

Company registration number 05984331 (England and Wales)

Charity registration number 1117888 (England and Wales)

ORWELL MENCAP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ORWELL MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|--|---|
| Name | Orwell Mencap (also operates under working names of Genesis and Green Bike Project) | |
| 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 | J Knell M Smith S M S Chesworth S Girling M D Scrogie E S Franks J Dickson J Stevens | (Appointed 24 December 2024) (Appointed 20 May 2024) |
| Chief executive | R Hart | |
| Principal address & registered office: | 6 Wright Road Ipswich IP3 9JG | |
| Auditor | Ensors Connexions 159 Princes Street Ipswich IP1 1QJ | |
| Bankers | Barclays Bank plc 1 Princes Street Ipswich IP1 1PB | |
| Solicitors | Ashtons Legal The Long Barn, Fornham Business Court Fornham St Martin Bury St Edmunds IP31 1SL | |

ORWELL MENCAP

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ORWELL MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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

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 eight members on the Board of Trustees including a service user.

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 and via a monthly report.

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.

Two members of the Trustee board were re-elected, two new members were elected and one member stood down at the AGM along with the election Treasurer. The Chair & Vice-Chair positions have one more year to run.

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 continued to seek opinion and representation from the clients and their carers, ensuring implementation of changes as a result of findings. The continued involvement of a service user as trustee highlights our continued efforts to strive for representation from our clients and, to this end, the service user Trustee has been fully involved in customer related issues and discussions.

ORWELL MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Two trustees serving on the Executive Committee 2024 to 2025 were parents/carers of people with disabilities who, during that period, used Genesis services. One trustee was a customer.

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 2025 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, partnerships with schools & colleges for young people with Learning Disabilities
- Provision of day services for recreation
- Evening social clubs
- Domiciliary care and staffing supported living accommodation
- Social enterprises
- Working towards becoming a 'Total Communication' & Positive Behaviour organisation

Our website (www.orwellmencap.co.uk) continues to be regularly updated to ensure it remains relevant and useful. We continue to increase our online profile reporting several times a week on all platforms. Having 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 inquiries 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. Much headway has been made with SLT and trustees liaising with other local providers and special schools & colleges. Several visits from staff & students from special schools & colleges took place over the years.

Regular contact is maintained by our Chief Executive and chair of trustees with key staff from Suffolk County Council Adult Social Care regarding the provision of adult care services and funding.

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

Genesis continues to reach out into the wider community, in particular to special schools wherever possible (and practical) on a range of initiatives and partnership working opportunities.

During this year we were one of the Mayor of Ipswich's chosen charities and the Chief Executive & Trustees attended many events to raise awareness. We received a donation at the end of the year from monies raised.

ORWELL MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Genesis day service provision

The day centre has continued to expand. Customer numbers have increased but continue to be a priority as does staff retention/engagement. Genesis has been investing in the facilities to ensure it is the premium location in the area and meets the growing needs of our users. The garden continues to develop & improve providing an excellent resource for customers to learn new skills. The engagement of the services of a part-time Bid Writer has proved very successful.

The making of a promotional video for the website and use on other platforms also helped to market our services.

This year we also increased our transport to include more runs to support new customers.

Domiciliary service provision

Genesis provides a limited domiciliary service 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 customers to live as independently as possible in a home of their own

Evening Social Clubs

The evening Social club has been open during this year and membership continues to grow.

Holiday clubs and after school clubs

Holiday Clubs were not operational during this period. Re-opening will be considered in the future when staffing levels and management capacity allow.

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. As a by-product of its furniture manufacture Genesis recycles its own sawdust into compressed briquettes, bird boxes, bughouses and chopping boards for resale. Genesis did not have a presence at the Suffolk Show this year.

(ii) Green Bike Project

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 newly built Bike workshop has enabled Genesis to increase capacity and sales continue to grow. Sales have continued to grow steadily over this period but we continue to seek more customers to join this enterprise; it has capacity.

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 several volunteers many of whom have made significant contributions in time to make improvements to the environment.

ORWELL MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees would like to thank all of the charity's staff for their continued dedication to our customers during this period.

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 2025 are stated at £2,134,110 compared to £2,015,389 for the year to 31 March 2024. Total resources expended amount to £2,090,248 slightly down from £2,182,158 for 31 March 2024. This means the results have shown a surplus of £55,049 compared to a deficit of £162,675 for the previous year. Customer attendance continued to be our main focus and though it has improved, we are not complacent and will continue to seek more customers. Staff retention has been very good.

We are pleased to report that we have reached a surplus position well in advance of our budgeted deadline. The Trustees wish to show their appreciation to the Chief Executive for successfully steering the charity through challenging times.

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 £822,296 of which £277,247 were restricted. The amount of free reserves, representing funds readily available for general use after allowing for fixed assets is £346,936.

The Charity's reserves policy is to hold a sufficient level of reserves to ensure that all contractual and statutory liabilities can be satisfied. The Trustees consider that an appropriate level of reserves is equivalent to approximately three months of operating expenditure. Based on the current annual expenditure, this equates to £522,562.

Investments

Trustees have tasked SLT with ensuring the funds of Genesis are working as effectively as possible to provide returns on the levels of reserves the Charity possesses. Investments made have delivered sound returns.

RISK MANAGEMENT

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

- Contract risk from Suffolk County Council – monitor numbers of SCC customers and changes in SCC funding regime.
- Competition from other providers – increase marketing and maintain competitiveness.
- Deficit – Monitor the three year plan to return to surplus. This will comprise of identifying savings, increasing customer and staff numbers to meet demand, review all business units to ensure all remain competitive and contribute to the benefit of the Charity's activities.

STRATEGIC GOALS

1. Continue to focus on care
2. Continue to balance the budget
3. Increase customer numbers
4. Continue to improve facilities
5. Continue to invest in staff
6. Continue to invest in training

ORWELL MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

THE FUTURE AND GOING CONCERN

A significant amount of work has gone into promoting and marketing our services during the period 2024 – 2025 and is continuing.

New, strong links have been formed with local special schools and several strategic connections made with key people at Suffolk County Council. Awareness-raising has been a big focus of the Chief Executive and chair of trustees.

The Green Bike Project workshop showed signs of steady progress throughout the year. The general updating and upgrading of all facilities achieved through grants and restricted funding means what we have to offer our existing customers and new customers is much improved.

Our financial position is much healthier at the close of the year and the trustees believe the charity to be a going concern.

PAY POLICY FOR SENIOR STAFF

The directors consider the Executive Committee, who are the charity's trustees, and the senior leadership 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 note 25 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 14 to the accounts. During the year management performed a purposeful exercise of writing off historical fixed assets to demonstrate a more accurate picture of the charity's worth.

FUNDRAISING

The charity has made several applications for grants between 2024 and 2025 and customers have benefitted greatly from use of those funds as Genesis has improved the facilities and customer offering.

The charity adheres to the Fundraising Regulator's Code of Fundraising Practice and is committed to high standards in all fundraising activities. The charity monitors all fundraising carried out on its behalf and ensures that any third-party agencies comply with the same standards. We received no fundraising complaints during the year.

The charity's principal sources of income during the year were grants and contracts with Suffolk County Council, income from charitable activities, and donations from individuals and organisations. Additional income was received through trading activities and investment income. The trustees continue to monitor funding streams to ensure sustainability and alignment with the charity's objectives.

ORWELL MENCAP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

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 auditor is aware of such information.

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

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J Knell
Trustee

Date:18.12.2025.....

ORWELL MENCAP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Orwell Mencap for the purpose of company law, 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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.

ORWELL MENCAP

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ORWELL MENCAP

Opinion

We have audited the financial statements of Orwell Mencap (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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, except for the possible effects on the corresponding figures of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 qualified 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 charity 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.

These financial statements include comparative information for the year ended 31 March 2024. Our opinion on those financial statements was qualified due to a limitation on scope as we were unable to confirm the completeness of the charitable company's income for a portion of the year. Staff changes and a change of system meant that records were not available to provide a complete audit trail for the first six months of the year. Our opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.

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 contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

ORWELL MENCAP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ORWELL MENCAP

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, except for the matter described in the basis for qualified opinion paragraph, 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, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, besides the matter described in the basis for qualified opinion paragraph, we have not identified material misstatements in the directors' report included within the trustees' report.

Arising solely from the limitation on the scope of our work in relation to income completeness, referred to above:

- We have not obtained all the information and explanations that we consider necessary for the purpose of our audit; and
- We were unable to determine whether adequate accounting records have been kept.

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:

- 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
- 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, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity'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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

ORWELL MENCAP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ORWELL MENCAP

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.
- 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. It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

ORWELL MENCAP

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

HRumsey

Helen Rumsey (Senior Statutory Auditor)
For and on behalf of Ensors, Statutory Auditor
Chartered Accountants
Third Floor
Connexions
159 Princes Street
Ipswich
IP1 1QJ
Date:19/12/25

ORWELL MENCAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 as restated |
|---------------------------------------|-------|-------------------------------|-----------------------------|------------------|-------------------------------|-----------------------------|------------------------------|
| | Notes | £ | £ | £ | £ | £ | £ |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 2,966 | 62,155 | 65,121 | 21,188 | 168,812 | 190,000 |
| Charitable activities | 4 | 2,067,369 | - | 2,067,369 | 1,798,447 | 21,027 | 1,819,474 |
| Investments | 5 | 1,620 | - | 1,620 | 5,915 | - | 5,915 |
| Total income | | <u>2,071,955</u> | <u>62,155</u> | <u>2,134,110</u> | <u>1,825,550</u> | <u>189,839</u> | <u>2,015,389</u> |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 25,203 | - | 25,203 | 30,183 | - | 30,183 |
| Charitable activities | 7 | 1,987,438 | 55,188 | 2,042,626 | 2,028,836 | 119,042 | 2,147,878 |
| Other expenditure | 10 | 9,194 | 13,225 | 22,419 | 4,097 | - | 4,097 |
| Total expenditure | | <u>2,021,835</u> | <u>68,413</u> | <u>2,090,248</u> | <u>2,063,116</u> | <u>119,042</u> | <u>2,182,158</u> |
| Net gains/(losses) on investments | 11 | <u>11,187</u> | <u>-</u> | <u>11,187</u> | <u>4,094</u> | <u>-</u> | <u>4,094</u> |
| Net income/(expenditure) | | <u>61,307</u> | <u>(6,258)</u> | <u>55,049</u> | <u>(233,472)</u> | <u>70,797</u> | <u>(162,675)</u> |
| Transfers between funds | | <u>-</u> | <u>-</u> | <u>-</u> | <u>(10,097)</u> | <u>10,097</u> | <u>-</u> |
| Net movement in funds | 8 | <u>61,307</u> | <u>(6,258)</u> | <u>55,049</u> | <u>(243,569)</u> | <u>80,894</u> | <u>(162,675)</u> |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | <u>483,742</u> | <u>283,505</u> | <u>767,247</u> | <u>727,311</u> | <u>202,611</u> | <u>929,922</u> |
| Fund balances at 31 March 2025 | | <u>545,049</u> | <u>277,247</u> | <u>822,296</u> | <u>483,742</u> | <u>283,505</u> | <u>767,247</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ORWELL MENCAP

BALANCE SHEET

AS AT 31 MARCH 2025

| | | 2025 | | 2024 as restated | |
|---|-------|----------------|----------------|---------------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 13 | | 354,748 | | 464,721 |
| Investments | 14 | | 115,281 | | 104,094 |
| | | | <u>470,029</u> | | <u>568,815</u> |
| Current assets | | | | | |
| Stocks | 15 | 35,930 | | 33,565 | |
| Debtors | 16 | 333,184 | | 260,957 | |
| Cash at bank and in hand | | 189,243 | | 88,430 | |
| | | <u>558,357</u> | | <u>382,952</u> | |
| Creditors: amounts falling due within one year | 17 | (206,090) | | (184,520) | |
| Net current assets | | | <u>352,267</u> | | <u>198,432</u> |
| Total assets less current liabilities | | | <u>822,296</u> | | <u>767,247</u> |
| The funds of the charity | | | | | |
| Restricted funds | 20 | 277,247 | | 283,505 | |
| Unrestricted funds | 21 | 545,049 | | 483,742 | |
| | | <u>822,296</u> | | <u>767,247</u> | |

The financial statements were approved by the trustees on 18.12.2025



J Knell

Company registration number 05984331 (England and Wales)

The notes on pages 15 to 32 form part of these financial statements.

ORWELL MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|---------|-----------|-----------|
| Cash flows from operating activities | | | | | |
| Cash generated from/(absorbed by) operations | 28 | | 99,193 | | (113,679) |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | - | | (255,634) | |
| Purchase of investments | | - | | (100,000) | |
| Investment income received | | 1,620 | | 5,915 | |
| Net cash generated from/(used in) investing activities | | | 1,620 | | (349,719) |
| Net cash generated from financing activities | | | - | | - |
| Net increase/(decrease) in cash and cash equivalents | | | 100,813 | | (463,398) |
| Cash and cash equivalents at beginning of year | | | 88,430 | | 551,828 |
| Cash and cash equivalents at end of year | | | 189,243 | | 88,430 |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 the revaluation of 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.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to specific conditions by donors or grantors 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 Income

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.

Investment income is included when receivable.

Incoming resources from charitable activities are accounted for when earned.

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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.

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.

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:

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

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 the statement of financial activities.

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.

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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.

1.11 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.

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.

1.12 Taxation

The charity is exempt from corporation tax on charitable activities.

1.13 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.

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

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 from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 2,966 | 3,155 | 6,121 | 21,188 | 168,812 | 190,000 |
| Grants | - | 59,000 | 59,000 | - | - | - |
| | <u>2,966</u> | <u>62,155</u> | <u>65,121</u> | <u>21,188</u> | <u>168,812</u> | <u>190,000</u> |

4 Income from charitable activities

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Day care/domiciliary care and associated charges | 1,858,788 | - | 1,858,788 | 1,666,038 | 21,027 | 1,687,065 |
| Goods made by beneficiaries | 189,787 | - | 189,787 | 108,597 | - | 108,597 |
| Premises rental | 18,794 | - | 18,794 | 23,812 | - | 23,812 |
| | <u>2,067,369</u> | <u>-</u> | <u>2,067,369</u> | <u>1,798,447</u> | <u>21,027</u> | <u>1,819,474</u> |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 1,620 | 5,915 |

6 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Fundraising and publicity | | |
| Advertising | 3,144 | 4,917 |
| Other fundraising costs | - | 3,557 |
| Staff costs | 22,059 | 21,709 |
| | 25,203 | 30,183 |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| 7 Expenditure on charitable activities | Direct Costs | | Support Costs | | Governance Costs | | Total | | Direct Costs as restated 2024 | | Support Costs as restated 2024 | | Governance Costs as restated 2024 | | Total | |
|--|--------------|--|---------------|--|------------------|--|-----------|--|-------------------------------|--|--------------------------------|--|-----------------------------------|--|-----------|--|
| | 2025 | | 2025 | | 2025 | | 2025 | | 2024 | | 2024 | | 2024 | | 2024 | |
| | £ | | £ | | £ | | £ | | £ | | £ | | £ | | £ | |
| Staff costs | 1,313,233 | | 214,072 | | 22,059 | | 1,549,364 | | 1,435,358 | | 236,005 | | 7,124 | | 1,678,487 | |
| Depreciation and impairment | - | | 87,554 | | - | | 87,554 | | - | | 80,364 | | - | | 80,364 | |
| Rent and Rates | 78,712 | | - | | - | | 78,712 | | 69,350 | | - | | - | | 69,350 | |
| Licenses and Subscriptions | - | | 14,503 | | - | | 14,503 | | - | | 7,871 | | - | | 7,871 | |
| IT, Printing and Stationary | - | | 54,013 | | - | | 54,013 | | - | | 46,051 | | - | | 46,051 | |
| Vehicle Expenses | 19,467 | | - | | - | | 19,467 | | 18,386 | | - | | 817 | | 19,203 | |
| Other Staff Costs | 18,538 | | 14,774 | | - | | 33,312 | | 17,105 | | 24,153 | | 23,505 | | 64,763 | |
| Legal and Professional Fees | - | | - | | 67,927 | | 67,927 | | - | | - | | 23,434 | | 23,434 | |
| Bank Charges | - | | 1,538 | | - | | 1,538 | | 3,704 | | 1,225 | | - | | 4,929 | |
| Stock Costs | 3,132 | | - | | - | | 3,132 | | 1,038 | | 697 | | - | | 1,735 | |
| Direct Expenses | 95,291 | | - | | - | | 95,291 | | 104,305 | | - | | - | | 104,305 | |
| Unrecovered Input VAT | - | | 37,813 | | - | | 37,813 | | - | | 47,386 | | - | | 47,386 | |
| | 1,528,373 | | 424,267 | | 89,986 | | 2,042,626 | | 1,649,246 | | 443,752 | | 54,880 | | 2,147,878 | |
| Analysis by fund | | | | | | | | | | | | | | | | |
| Unrestricted funds | 1,499,179 | | 398,273 | | 89,986 | | 1,987,438 | | 1,530,204 | | 443,752 | | 54,880 | | 2,028,836 | |
| Restricted funds | 29,194 | | 25,994 | | - | | 55,188 | | 119,042 | | - | | - | | 119,042 | |
| | 1,528,373 | | 424,267 | | 89,986 | | 2,042,626 | | 1,649,246 | | 443,752 | | 54,880 | | 2,147,878 | |
| Analysis by activity | | | | | | | | | | | | | | | | |
| Day care/domiciliary charges | 1,388,233 | | 394,963 | | 89,986 | | 1,873,182 | | 1,751,345 | | 68,514 | | 21,095 | | 1,840,954 | |
| Goods made by beneficiaries | 140,140 | | 29,304 | | - | | 169,444 | | 182,872 | | 119,309 | | 4,743 | | 306,924 | |
| | 1,528,373 | | 424,267 | | 89,986 | | 2,042,626 | | 1,934,217 | | 187,823 | | 25,838 | | 2,147,878 | |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| 8 | Net movement in funds | 2025 £ | 2024 £ |
|---|---|----------------|----------------|
| | The net movement in funds is stated after charging/(crediting): | | |
| | Fees payable to the charity's auditor: | | |
| | - for the audit of the charity's financial statements | 15,100 | 14,000 |
| | - for other financial services | 6,250 | 7,775 |
| | Depreciation of owned tangible fixed assets | 87,554 | 80,364 |
| | Loss on disposal of tangible fixed assets | 22,419 | 4,097 |
| | Operating lease charges | 576 | 576 |
| | | <u>132,949</u> | <u>136,816</u> |

9 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|--|----------------|----------------|
| Day care/domiciliary care | 78 | 93 |
| Administration & support (including CEO) | 5 | 5 |
| Total | <u>83</u> | <u>98</u> |

| Employment costs | 2025 £ | 2024 £ |
|-----------------------|------------------|------------------|
| Wages and salaries | 1,463,582 | 1,571,521 |
| Social security costs | 86,665 | 105,631 |
| Other pension costs | 21,176 | 23,044 |
| | <u>1,571,423</u> | <u>1,700,196</u> |

There were no employees whose annual remuneration was more than £60,000 in either year.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

| | 2025 £ | 2024 £ |
|------------------------|----------------|----------------|
| Aggregate compensation | <u>117,316</u> | <u>150,253</u> |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Other expenditure

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Net loss on disposal of tangible fixed assets | 9,194 | 13,225 | 22,419 | 4,097 | - | 4,097 |

11 Gains and losses on investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------------------|------------------------------------|------------------------------------|
| Gains/(losses) arising on: | | |
| Revaluation of investments | 11,187 | 4,094 |

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

| 13 Tangible fixed assets | Leasehold property improvements £ | Leasehold improvements £ | Plant & machinery £ | Fixtures & fittings £ | Computer equipment £ | Motor vehicles £ | Total £ |
|------------------------------------|--------------------------------------|-----------------------------|------------------------|--------------------------|-------------------------|---------------------|------------|
| Cost | | | | | | | |
| At 1 April 2024 | 90,000 | 726,881 | 143,978 | 39,299 | 73,503 | 118,150 | 1,191,811 |
| Disposals | - | (144,924) | (59,961) | (24,575) | (10,717) | (3,580) | (243,757) |
| At 31 March 2025 | 90,000 | 581,957 | 84,017 | 14,724 | 62,786 | 114,570 | 948,054 |
| Depreciation and impairment | | | | | | | |
| At 1 April 2024 | 81,000 | 386,671 | 103,960 | 33,173 | 25,914 | 96,371 | 727,089 |
| Depreciation charged in the year | 2,997 | 55,467 | 10,005 | 1,742 | 11,898 | 5,445 | 87,554 |
| Eliminated in respect of disposals | - | (129,293) | (56,339) | (22,853) | (9,668) | (3,184) | (221,337) |
| At 31 March 2025 | 83,997 | 312,845 | 57,626 | 12,062 | 28,144 | 98,632 | 593,306 |
| Carrying amount | | | | | | | |
| At 31 March 2025 | 6,003 | 269,112 | 26,391 | 2,662 | 34,642 | 15,938 | 354,748 |
| At 31 March 2024 | 9,000 | 340,209 | 40,018 | 6,126 | 47,589 | 21,779 | 464,721 |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Fixed asset investments

| | M&G Charifund Investment £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| At 1 April 2024 | 104,094 |
| Valuation changes | 11,187 |
| At 31 March 2025 | 115,281 |
| Carrying amount | |
| At 31 March 2025 | 115,281 |
| At 31 March 2024 | 104,094 |

Historical cost of the above investments is £100,000 (2024: £100,000)

15 Stocks

| | 2025 £ | 2024 £ |
|------------------|-----------|-----------|
| Raw materials | 7,964 | 7,435 |
| Work in progress | 14,489 | 15,092 |
| Finished goods | 13,477 | 11,038 |
| | 35,930 | 33,565 |

16 Debtors

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 296,192 | 234,735 |
| Other debtors | 19,975 | 4,220 |
| Prepayments and accrued income | 17,017 | 22,002 |
| | 333,184 | 260,957 |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 62,779 | 67,345 |
| Trade creditors | 40,683 | 37,720 |
| Other creditors | 36,992 | 10,281 |
| Accruals and deferred income | 65,636 | 69,174 |
| | <u>206,090</u> | <u>184,520</u> |

18 Government grants

Deferred income is included in the financial statements as follows:

| | 2025 £ | 2024 £ |
|----------------------------------|-----------|--------------|
| Movements in the year: | | |
| Deferred income at 1 April 2024 | 5,440 | 20,051 |
| Released from previous periods | (5,440) | (20,051) |
| Resources deferred in the year | - | 5,440 |
| | <u>-</u> | <u>5,440</u> |
| Deferred income at 31 March 2025 | - | 5,440 |

19 Retirement benefit schemes

| | 2025 £ | 2024 £ |
|---|---------------|---------------|
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | <u>21,176</u> | <u>23,044</u> |

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.

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 as restated £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2025 £ |
|-----------------------------------|--|----------------------------|----------------------------|----------------|--------------------------|
| Fixed asset fund | 237,330 | - | (39,217) | - | 198,113 |
| Garden | 1,319 | 1,100 | (117) | - | 2,302 |
| Sports equipment | 334 | - | - | - | 334 |
| Green Bike Project building | 9,682 | - | - | - | 9,682 |
| Commemorative tree | 18 | - | - | - | 18 |
| Cost of living assistance | 3,258 | - | - | - | 3,258 |
| Garden tutor | 15,584 | - | (14,280) | - | 1,304 |
| New bath | 5,920 | 3,055 | - | - | 8,975 |
| Projector | 3,000 | - | - | - | 3,000 |
| Sensory equipment | 302 | - | - | - | 302 |
| Plinth bed | 1,000 | - | - | - | 1,000 |
| Bruce Wake Trust | 658 | - | - | - | 658 |
| Suffolk Community Foundation | 5,100 | - | (3,259) | - | 1,841 |
| Furniture workshop wages | - | 30,000 | - | - | 30,000 |
| Replacement water pipe | - | 3,000 | - | - | 3,000 |
| Support for staff and families | - | 10,000 | (9,000) | - | 1,000 |
| Green bike project support worker | - | 15,000 | (2,540) | - | 12,460 |
| | <u>283,505</u> | <u>62,155</u> | <u>(68,413)</u> | <u>-</u> | <u>277,247</u> |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

(Continued)

| Previous year (as restated): | At 1 April 2023 | Incoming resources | Resources expended | Transfers | At 31 March 2024 |
|-----------------------------------|--------------------|-----------------------|-----------------------|---------------|---------------------|
| | £ | £ | £ | £ | £ |
| Fixed asset fund | 74,819 | 164,839 | (2,228) | - | 237,430 |
| Garden | 294 | 1,025 | - | - | 1,319 |
| Sports equipment | 981 | - | (647) | - | 334 |
| Pennington's / Ipswich Rugby Club | 2,000 | - | (2,000) | - | - |
| Commemorative tree | 18 | - | - | - | 18 |
| Cost of living assistance | 4,166 | - | (908) | - | 3,258 |
| New bath | 2,000 | 3,920 | - | - | 5,920 |
| Projector | 3,000 | - | - | - | 3,000 |
| Garden tutor | 11,375 | 14,397 | (10,187) | - | 15,585 |
| Speech and language therapist | 15,704 | - | (15,704) | - | - |
| Sensory equipment | 1,000 | - | (699) | - | 301 |
| Plinth bed | 1,000 | - | - | - | 1,000 |
| Bruce Wake Trust | - | 658 | - | - | 658 |
| Suffolk Community Foundation | - | 5,000 | - | - | 5,000 |
| Activities and coaching | 12 | - | (12) | - | - |
| SAICP | 1,866 | - | (11,963) | 10,097 | - |
| Activities room | 973 | - | (973) | - | - |
| Tennis Coaching | 1,000 | - | (1,000) | - | - |
| Pennington's / Ipswich Rugby Club | 2,000 | - | (2,000) | - | - |
| Green Bike project building | 80,403 | - | (70,721) | - | 9,682 |
| | <u>202,611</u> | <u>189,839</u> | <u>(119,042)</u> | <u>10,097</u> | <u>283,505</u> |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

(Continued)

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

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

Various donors contributed towards the cost of building new premises for the Green Bike Project.

A donation was given to fund the planting of a tree to commemorate the Queen's Platinum Jubilee.

Funds were also provided to purchase a suitable bath for customer personal care.

Funds were received to install a new projector and automated screen in the social zone.

Funding was obtained to employ a Speech and Language Therapist (SALT) and Positive Behaviour Support Practitioner (PBS) to work with the Charity's customers.

Funding was received to purchase new sensory room equipment for customers.

The Will Charitable Trust provided funding to purchase a number of plinth beds and hoists to use for customer personal care.

During the year ended 31 March 2024 funding was received from the Bruce Wake Trust to assist with the provision of leisure activities for the physically disabled.

Funding was received from the Suffolk Community Foundation for the Green Bike Project.

During the current year:

Funding was received from the Rope Trust for a work shop supervisor.

Funding was received from the Belstead Ganzoni Charitable Trust to assist with the cost of a replacement water pipe.

The Suffolk Community Foundation provided support for staff and families in the form of gift vouchers for employees during the year.

The Baily Thomas Charitable Trust provided additional funding for a second support worker for the Green Bike project.

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2024 as restated £ | Incoming resources £ | Resources expended £ | Transfers £ | Gains and losses £ | At 31 March 2025 £ |
|-----------------------|--|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|---|
| Contingency fund | 100,000 | - | - | - | - | 100,000 |
| General funds | 383,742 | 2,071,955 | (2,021,835) | - | 11,187 | 445,049 |
| | <u>483,742</u> | <u>2,071,955</u> | <u>(2,021,835)</u> | <u>-</u> | <u>11,187</u> | <u>545,049</u> |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Gains and losses £ | At 31 March 2024 as restated £ |
| Contingency fund | 293,000 | - | (193,000) | - | - | 100,000 |
| Property fund | 20,000 | - | (5,822) | (14,178) | - | - |
| Equipment fund | 150,000 | - | - | (150,000) | - | - |
| General funds | 264,311 | 1,825,550 | (1,864,294) | 154,081 | 4,094 | 383,742 |
| | <u>727,311</u> | <u>1,825,550</u> | <u>(2,063,116)</u> | <u>(10,097)</u> | <u>4,094</u> | <u>483,742</u> |

Designated funds are not separate cash reserves; they form part of unrestricted funds and are earmarked by the trustees for future needs. Unrestricted funds also include the charity's tangible fixed assets, which are not available for day-to-day expenditure. The amount of free reserves, representing funds readily available for general use after allowing for fixed assets is £346,936.

The Contingency fund was put in place to cover activity in the event of loss of funding to ensure continuity of service delivery whilst alternative funding is sought.

The Property fund was initially set up for the purpose of securing new premises in the event that the current lease was not renewed. However a lease extension was confirmed and therefore renewal fees were charged against this fund. The remainder of the fund has been transferred into general unrestricted funds.

The Equipment fund was established to allow for replacement projects and improvements to the Charity's facilities and vehicles. During the year this was transferred into general unrestricted funds to cover the general running costs of the charity.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|------------------------------|------------------------------------|----------------------------------|-----------------------------------|
| At 31 March 2025: | | | |
| Tangible assets | 156,635 | 198,113 | 354,748 |
| Investments | 115,281 | - | 115,281 |
| Current assets/(liabilities) | 273,133 | 79,134 | 352,267 |
| | <u>545,049</u> | <u>277,247</u> | <u>822,296</u> |
| | | | |
| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 as restated £ |
| At 31 March 2024: | | | |
| Tangible assets | 226,991 | 237,730 | 464,721 |
| Investments | 104,094 | - | 104,094 |
| Current assets/(liabilities) | 152,657 | 45,775 | 198,432 |
| | <u>483,742</u> | <u>283,505</u> | <u>767,247</u> |

23 Members' Liability

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 still a member, or within one year after they cease to be a member, to cover the liabilities of the company.

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 £ | 2024 £ |
|----------------------------|------------|--------------|
| Within one year | 576 | 576 |
| Between two and five years | 144 | 720 |
| | <u>720</u> | <u>1,296</u> |

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Capital commitments

At the year end the Charity had no capital commitments (2024: £nil).

26 Related party transactions

The Trustees received no remuneration during either year. One Trustee was reimbursed for expenditure incurred on behalf of the charity for £nil (2024 : £35)

Care was provided during the year for the relatives of two (2024: two) of the Trustees – J Stevens and J Knell. The total care invoiced to these Trustees, on the same basis as for other customers, was £33,875 (2024: £31,982). The amount owed to the charity at the year-end was £2,831 (2024: £2,647).

Care has also been provided to one of the Trustees, J Dickson, via Suffolk County Council. The total care provided during the year totaled £30,346 (2024: £28,973), the amount charged was on the same basis as for other customers. The amount owed to the charity at the year-end was £4,697 (2024: £nil).

The Charity obtained HR support for £5,604 (2024: £6,352) from Blue Star Limited, a company of which B England (former Trustee) is a shareholder. At the year-end £nil (2024: £nil) was owed to Blue Star. The transaction was conducted on an arms-length basis on the same terms as if the company was not a related party.

In the prior year, donations of £20 were made by the Trustees to the Charity.

During the year, the CEO of the charity temporarily advanced £20,000 to the charity to meet payroll obligations whilst the Charity's banking could not be accessed. This amount was repaid in full within the same month. No interest or fees were charged.

27 Prior Year Adjustments

During the year, the charity identified two matters requiring restatement of comparative figures for the year ended 31 December 2024:

Reanalysis of Expenditure Between Activities

Previously, support and overhead costs were allocated to charitable activities based on floor space usage. This method was not considered reflective of the way the charity operates. The allocation basis has been revised to better reflect actual operational activity and resource usage. As a result, expenditure has been reanalysed between activities in the Statement of Financial Activities (SOFA).

This change affects the presentation of expenditure between activities only and does not impact total expenditure or net movement in funds.

Restatement of Restricted Fund

It was identified that a restricted fund reported as carried forward at 31 March 2024 had in fact been fully spent in the prior year (2023/24). This was the Ropes Trust restricted fund of £10,490, which was fully spent on the salary for a speech and language therapist in the prior year. The comparative figures have therefore been corrected to remove the restricted fund balance and adjust the SOFA accordingly.

This adjustment reduces restricted funds brought forward and carried forward in the comparative figures but does not affect total funds or the cash position.

ORWELL MENCAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

| | | | |
|-----------|---|---------------|------------------|
| 28 | Cash generated from/(absorbed by) operations | 2025 | 2024 |
| | | £ | £ |
| | Surplus/(deficit) for the year | 55,049 | (162,675) |
| | Adjustments for: | | |
| | Investment income recognised in statement of financial activities | (1,620) | (5,915) |
| | Loss on disposal of tangible fixed assets | 22,419 | 4,097 |
| | Fair value gains and losses on investments | (11,187) | (4,094) |
| | Depreciation and impairment of tangible fixed assets | 87,554 | 80,364 |
| | Movements in working capital: | | |
| | (Increase)/decrease in stocks | (2,365) | 5,559 |
| | (Increase) in debtors | (72,227) | (31,381) |
| | Increase in creditors | 21,570 | 20,417 |
| | (Decrease) in deferred income | - | (20,051) |
| | Cash generated from/(absorbed by) operations | 99,193 | (113,679) |

29 Analysis of changes in net funds

The charity had no material debt during the year.

