

COMPANY NUMBER: 06368719
CHARITY NUMBER: 1122298

BISHOP'S STORTFORD MENCAP

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

BISHOP'S STORTFORD MENCAP
151 LONDON ROAD
BISHOP'S STORTFORD
HERTS
CM23 3JX

TRUSTEES AND DIRECTORS: KEVIN DAVIS
RICHARD SMITH
DUNCAN MURDOCH
TRACY FISHER
STEPHEN DOWNING
CHRISTOPHER THORN (RESIGNED 21 JULY 2025)
KAREN WALLACE
CLAIRE ARNOLD
SARAH HILL (APPOINTED 13 OCTOBER 2025)
CHARLOTTE SIMMONDS (APPOINTED 23 MARCH 2026)

COMPANY SECRETARY: TRACY FISHER

COMPANY NUMBER: 06368719

CHARITY NUMBER: 1122298

OPERATIONAL NAME: GROVE COTTAGE

BANKERS: BARCLAYS BANK
LEICESTER
LE87 2BB

SOLICITORS: TEES LAW
TEES HOUSE
95 LONDON ROAD
BISHOP'S STORTFORD
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WEBSITE: WWW.MENCAPGROVECOTTAGE.ORG

AUDITORS: WILTON LYNDON LIMITED
CHARTERED CERTIFIED ACCOUNTANTS
5 DUCKETTS WHARF
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BISHOP'S STORTFORD
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Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025

The Trustees of Bishop's Stortford Mencap ("Grove Cottage" or the "Charity") present their Trustees' Report for the Financial year ended 31 August 2025.

Governing Document

The Charity is operated by a company limited by guarantee, incorporated on 12 September 2007 and the "Company" is a Registered Charity (number 1122298). The Company was established under a Memorandum of Association, which established the objects and powers of the Charity and is governed under its Articles of Association. The Charity, which is affiliated to the Royal Mencap Society (RMS), was formed in or around 1966. However, it receives no funding from RMS. It has been on the current site in London Road, Bishop's Stortford since 1972.

Trustees' Responsibilities

The Trustees (who are also directors of the Company) are responsible for preparing the Trustees' Annual 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the incoming resources and application of resources, including the income and expenditure, of the Company for that 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the Company's financial position and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the Company's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

Disclosure of Information to the Auditor

Each trustee has taken steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Trustees and Directors

During the period under review, Sarah Hill and Charlotte Simmonds were appointed as Trustees. The Board of Trustees would like to welcome Sarah and Charlotte and very much look forward to working with them going forward. Chris Thorn resigned from the Board of Trustees in July 2025. We would like to thank Chris for his many years of hard work on behalf of Grove Cottage as a Trustee.

Recruitment and Appointment of Board Members

The Board recruits new Trustees to maintain a wide range of skills to maximise the Board's contribution towards the Charity's goals. The training of Trustees is constantly reviewed to ensure they are familiar with current thinking and legislative changes. Each trustee is responsible for a different area of the charity's business (depending on their personal skills and expertise) and, in addition, is responsible for a specific club or activity within Grove Cottage for which they report back to the board regularly. The Board's policy is that a Trustee responsible for a club or activity visits at least once a term.

Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025

Management and Staffing

Grove Cottage has approximately 37 full and part-time staff members and numerous incredibly valuable volunteers.

Risk Management

The Board reviews the major risks to which the Charity is exposed. External legal risks are addressed by insurance. Internal risks are minimised by means of regular and documented financial and operational reviews, as well as the implementation of clear reporting lines between the managers and staff and the Management Team and the Board of Trustees.

The Charity's major risks are linked to income - predominately fundraising and staffing. The Board of Trustees set strategic objectives which are cascaded throughout the organisation and are regularly monitored, reviewed and updated. An annual budget is produced. This is monitored via monthly management accounts, bi-monthly Finance & Risk Committee Meetings, and Fundraising Committee Meetings and reported as a standard agenda item to the wider Trustee board. Similarly, robust financial controls are in place covering money received and spent by the Charity.

All staff go through a recruitment and induction process and are DBS checked (updated every three years) and staff performance is reviewed regularly. There are individual and organisational training plans in place. Trustees are assigned to clubs and activities and regularly visit them, interacting with both staff and service users. Pay is benchmarked and reviewed annually via the Remuneration Committee and all leavers undertake an exit interview.

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. We confirm that all solicitations are managed internally, without the involvement of commercial participators, professional fundraisers or third parties. The day-to-day management of all income generation is delegated to the Fundraising Manager at Grove Cottage. Although the Charity is not required to be bound by any regulatory scheme, the Charity complies with the relevant codes of practice. We have received no complaints in relation to fundraising activities (2024: none).



Hello, my name is Syd and I am 21 years old. Grove Cottage has been a part of my life since I was just two.

From starting in their nursery to now regularly attending three of their wonderful clubs, I have had the most amazing opportunities. I even got to perform at the Royal Albert Hall with the Music Man Project, and celebrate my 21st birthday at Grove Cottage in the Park. It was the best birthday ever!

Without Grove Cottage I wouldn't have become part of an incredible community where I have met some of my favourite people and newfound family. My mum, Marie, says that Grove Cottage has been a lifeline for us. Grove Cottage provides a safe haven and total acceptance not just for me, but for my parents as well.

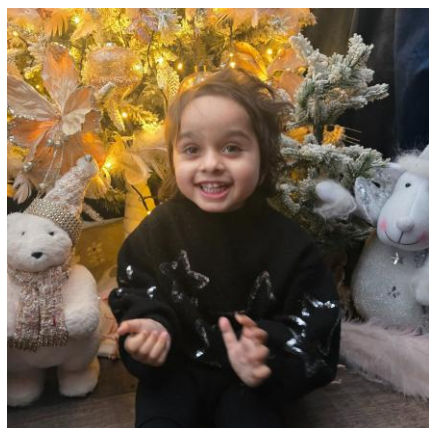
Mission and Activities

Our Mission: To provide social and educational activities for people of all ages with learning disabilities and special additional needs; to help them develop their potential, avoid social isolation by supporting lifelong friendships, and to provide respite for their families.

Our Vision: A world in which every individual has the opportunity to learn, develop, integrate into society and exercise choices, and where families can enjoy a regular family life.

Our Activities: Grove Cottage, the home of Bishop's Stortford Mencap, supported over 180 members and their families under the period of review. We provided a range of services to individuals with learning disabilities and special additional needs, with members ranging in age from 2 to over 70 years. We are a unique charity providing lifelong support, friendship, and vital respite to residents with learning disabilities in Hertfordshire, Essex and beyond. We run a timetable of activities aimed at encouraging all individuals to reach their full potential, have fun and develop new skills within a safe and secure environment.

Our mission and activities remain unchanged during the period under review.



My daughter Sapphire is three and a half. She faces daily challenges due to global developmental delay, autism, and coxa valga (twisted hips). She's awaiting whole genome genetic testing and, for now, is unable to roll over, crawl, or walk. Her development is at the 12-month stage, but thanks to her determination and support, she's making progress. At nursery, she uses a walker and follows a tailored physiotherapy plan.

We discovered Grove Cottage when Sapphire was one and a half years old and enrolling her was the best decision we've ever made. When Sapphire started, she was shy and quiet. Today, she's a bright, bubbly child who lights up the room. She comes home every day beaming with joy from playing with her friends, which is something she couldn't do before. The transformation has been wonderful.

At Grove Cottage, Sapphire takes part in activities like swimming, park visits, and creative play that have been vital to her development. With staff working closely with her physiotherapist, Sapphire has grown stronger, hit communication milestones we once thought impossible, and now expresses herself through touch and eye contact.

The staff's care and dedication make Grove Cottage a nurturing space where Sapphire feels safe and supported. They've been by her side every step, giving me peace of mind and confidence as she prepares to start primary school next year with new skills and the brightest smile.

Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025

Grove Cottage runs an Ofsted-regulated Early Years Special Needs Nursery and individual Speech and Language Therapy sessions for children and adults. We also offer a variety of social and respite clubs for all members aged five and over.

For Children

- Saturday Cottage Kids
- Saturday Cottage Crew
- Saturday Cottage Chill
- Holiday Clubs for 5-25 year olds
- Get Active sports club for ages 16 plus

For Adults

- Music Man Project Hertfordshire
- Performing Arts evening club
- Grove Grows community gardening club
- Evening Adult Social Clubs - monthly Wednesday evening club and weekly Thursday evening club
- GC @ Thirst Youth Café
- GC @ South Mill Arts Centre



he does.

We first discovered Grove Cottage through a friend who started a performing arts group there and invited our adult son with autism to join. Given his intense shyness and therefore active dislike of anything drama-related, we doubted he'd be interested. But with a little persuasion and encouragement he tried it and over 10 years later, he's still attending. The relaxed, social nature of the group and very positive mutual support it encourages, keep him wanting to go along. Participating in many public group performances was something we never imagined him wanting to do, let alone enjoy it, yet he has, and

Rob has recently become actively involved in fundraising for Grove Cottage, turning his passion for creating artwork into a meaningful way to give back. What began as a quiet hobby has grown into a source of pride and purpose, with Rob now signing and dating each piece and selling his work to raise funds. Most notably, he now helps run the sales stall at fundraising events, something that once felt unimaginable, confidently talking to people about his art and supporting the place that means so much to him. These experiences have visibly boosted his self-esteem.

Grove Cottage hasn't just given Rob an activity to enjoy; it's given him confidence, community, and a greater sense of identity. For that, we are deeply grateful.

Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025

Financial Review

Bishop's Stortford Mencap's total income in the financial year was £1,228,504 (2024: £948,709). Expenditure in the year was £648,074 (2024: £710,913). This resulted in total net income for the year of £580,430 (2024: £237,796).

The financial results reflect the ongoing changes in Grove Cottage as we continue to deliver and grow services for members and their families. We are not immune to current economic pressures, most notably inflation, and the resulting impact on staff costs and fundraising activities. Whilst we have reserves and have taken steps to mitigate where we can, we anticipate that we will have to utilise these to balance our books over the next year or two.

This has been a milestone year in that we have successfully concluded fundraising to redevelop Grove Cottage, demolishing and rebuilding a much-needed new facility on our existing site. In total we have received funding of £2,550,534. This plays against costs incurred to date and other costs, for example temporary accommodation, which we estimate will result in a total project cost of c£2.6m. We have set aside designated funds to cover the shortfall.

The build has progressed well, and whilst there have been some delays which are outside of our control, we have moved the nursery back into the building in February 2026 followed by a phased return of clubs. We propose to offer new clubs and activities from the building in the first half of 2026 increasing further our provision to our members and the local community and delivering on our pledge to grant funders.

With professional advice we have carefully managed our inherited investment portfolio and at the time of writing all funds have been spent. During the financial year we generated a capital gain of £3,232 during the last year and an overall gain of £95,139.

We have also carefully managed our cash including money received for our new build, utilising a cash management platform that gives us access to superior returns whilst ensuring the funds are protected by the Financial Services Compensation Scheme. This careful management has yielded £25,436 in interest over this accounting period. Outside of our core reserves, these monies include cash donations restricted to the new build and are accounted for in the restricted funds referred to above.

We thank all those who have generously donated to our capital project in this and our previous financial years, including a legacy from the Crabb family which links one of the founding trustees, Stanley Crabb, and one of our original members, Brian Crabb, whom without their support realising our dream would not have been possible.

Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025

In particular we would like to thank:

Alisped UK Ltd
Bernard Sunley Foundation
Bishop's Stortford Town Council
Edward Gostling Foundation
Fowler Smith & Jones Trust
Garfield Weston Foundation
Goldman Sachs Gives
Kytes
Rotary Club of Dunmow
Stansted Airport Community Fund
The Baily Thomas Charitable Fund
The Beatrice Laing Trust
The Brazier Trust
The Chaldean Charitable Trust
The Clothworkers' Foundation
The Hobson Charity
The John Apthorp Charity
The Nineveh Charitable Trust
The Sylvia Waddilove Foundation
Three Banks Masonic Lodge L4557
Wolfson Foundation

Also thank you to the generous donors who wish to remain anonymous, as well as the businesses and many individuals who supported our Buy a Brick appeal.

We continue to be indebted to our local community for a significant amount of our income, to those who generously gave their time organising or attending our fundraising events throughout the year, and to those who approached us with generous donations. We would like to give a special mention to the work and impact of our many wonderful volunteers, without whom we simply could not operate. We also want to recognise and thank those local organisations who have provided temporary space throughout the build which has enabled us to maintain all of our services to our members.

Our good working relationships with trusts and foundations, grant-making organisations and community groups have generated a substantial proportion of our income, and we continue to be grateful for their support.

Going Concern

Like many charities, we have been impacted by the current prevailing economic headwinds which continue to impact our operational costs and fundraising. With strong reserves and forward planning we are confident that the charity has sufficient resources to be financially viable for the next 12 months, even with the current inflationary pressures around wage growth.

Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025

Significant Donations, Grants and Restricted Income

During the year, Grove Cottage was the beneficiary of many generous donations, grants and fundraising partnerships.

We want to thank every grant-making organisation, corporate partner, community group and individual who has made a real difference to Grove Cottage and our community



Reserves Policy

Our aim for the next twelve months is to continue to strive for a balanced budget and to complete our plans for meeting our growing property requirements. At the year-end, Bishop's Stortford Mencap has unrestricted reserves of £2,308,665 (2024: £608,683) which is made up of:

	2025	2024
Designated funds	£196,382	£196,382
Unrestricted fixed assets funds	£1,714,450	£168,000
Unrestricted general funds	£397,833	£244,301
Total	£2,308,665	£608,683

The Trustees have designated funds to contribute towards the new build on the current site.

Restricted funds at the year-end totalled £572,324 (2024: £1,688,644).

The board intends to maintain 6 months of projected expenditure as a contingency fund to facilitate sensible cash flow management and conservatively set aside monies in the remote chance that the Charity would need to be wound down. This equates to £270,000.

The Voice of Our Volunteer: Megan's Story



I'm Megan, and I've been volunteering at Grove Cottage for a year, supporting the weekly Thursday evening adult club. It's something I really look forward to and has become one of the highlights of my week.

I'm currently in Year 13, so I'm dealing with exams and a lot of associated stress. Volunteering at Grove Cottage gives me two hours each week where I can completely switch off from exam preparation and focus on being present. I really enjoy interacting with the members, and every session is fun, positive, and uplifting.

Volunteering has helped me gain valuable experience working with people with learning and social differences, in a happy and supportive environment. It has also been a great opportunity to develop my social skills. As someone who describes themselves as an introvert, I've grown in confidence and built meaningful connections with staff and members.

As I haven't been employed before, volunteering at Grove Cottage has also given me insight into the world of work in a way that fits around my studies. The interview process and regular commitment helped me understand what a job involves, while still being enjoyable and rewarding.

Volunteering at Grove Cottage has had a positive impact on my wellbeing, confidence, and personal development, and it's an experience I would strongly recommend to other young people.

Achievements and Performance

During the period under review, Grove Cottage did not occupy 151 London Road, as the premises were demolished to make way for the new Grove Cottage building, which officially opened on 23rd February 2026.

Throughout this time, our services were delivered at various locations within the community. I would like to thank the organisations and individuals locally who made this possible. Of special mention are:

- The St Elizabeth's Centre, Much Hadham
- Northgate Primary School, Bishop's Stortford
- South Mill Arts Centre, Bishop's Stortford
- Bishop's House, Bishop's Stortford
- Herts and Essex School, Bishop's Stortford
- Bishop's Stortford Baptist Church
- PHF Fire, Bishop's Stortford
- Cupaz, Office Refurbishment, London
- Mantle Estate, Thremhall Park
- Manor Fields Primary School, Bishop's Stortford

Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025

We would also like to thank the local community for their patience during a period of considerable disruption, and the staff, volunteers, and wider community for their flexibility and resilience throughout the construction phase.

The construction of the new Grove Cottage is an extraordinary achievement, and it would not have been possible without the dedication of our staff, volunteers, and the local community. Thanks, should also go to TJ Evers Construction for delivering such a high-quality building, to Barker Associates for their professionalism and guidance throughout the project, and to Kate Maguire and Sarah Hill for their invaluable professional advice.

It is appropriate to pay tribute to the Board of Trustees past and present, who have worked tirelessly over many years to deliver an exceptional building on the 60th anniversary of Grove Cottage—one that will serve our community for the next 60 years. Their tenacity, dedication, skill, resilience, and persistence in the face of numerous setbacks have been truly remarkable.

The Future

The Board of Trustees and the staff at Grove Cottage are looking forward to expanding the services we provide to our community and placing the organisation on a secure financial footing for the future.

Feedback survey results

Grove Cottage invites members, families, and carers to complete twice-yearly feedback surveys. This feedback enables us to monitor and evaluate our service provision and provide feedback to our generous grant funders.

Some common words used in this year's feedback surveys included "friendship", "mental health", "respite", "confidence", "safe space" and "supportive".

100% of respondents said that attending Grove Cottage increases members' access to social opportunities. The results celebrated the successes of our service provision, with feedback reporting: increased happiness (94%); improved confidence (86%); reduced social isolation (90%); and greater independence (84%).

100% respondents rated our overall service as "Excellent" or "Good".

Bishop's Stortford Mencap Trustees' Report for Year End 31 August 2025



The Trustees' Report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 19th May 2026 and signed on its behalf:

A handwritten signature in blue ink, consisting of a stylized 'R' followed by a horizontal line.

Richard Smith
Trustee

Independent Auditor's Report to the Trustees of Bishop's Stortford Mencap

Opinion

We have audited the financial statements of Bishop's Stortford Mencap (the 'charitable company') for the year ended 31 August 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and 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 August 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 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 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.

Other matter

The corresponding figures for 31 August 2024 are unaudited. Our opinion on the financial statements for the year ended 31 August 2025 does not extend to the corresponding figures.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's 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 entity'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.

Independent Auditor's Report to the Trustees of Bishop's Stortford Mencap

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.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the trustee's report, which includes the director's report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the director's report included within the trustee's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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.

Responsibilities of trustees

As explained more fully in the trustee's responsibilities statement [set out on page 2], the trustees (who are also the directors of the charitable company for the purposes 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 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.

Independent Auditor's Report to the Trustees of Bishop's Stortford Mencap

Auditor 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. Based on our understanding of the charitable company and its industry, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charitable company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risk of fraud through management override of controls by performing journal entry testing.

Independent Auditor's Report to the Trustees of Bishop's Stortford Mencap

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: 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 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Mark Williams (Senior Statutory Auditor)
For and on behalf of Wilton Lyndon Limited, Statutory Auditor

5 Ducketts Wharf
South Street
Bishop's Stortford
Hertfordshire
CM23 3AR
19th May 2026

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME:					
Donations and legacies	2	146,934	24,248	171,182	140,158
Other trading activities	3	68,165	100	68,265	100,783
Charitable activities	4	185,619	726,902	912,521	651,874
Investments	5	51,100	25,436	76,536	55,894
TOTAL INCOME		451,818	776,686	1,228,504	948,709
EXPENDITURE:					
Raising funds	6	5,828	150	5,978	23,355
Charitable activities	7	311,145	330,951	642,096	687,558
TOTAL RESOURCES EXPENDED		316,973	331,101	648,074	710,913
NET INCOME / (EXPENDITURE)		134,845	445,585	580,430	237,796
Transfers between funds		1,565,137	(1,565,137)	-	-
Gains/(losses) on investments		-	3,232	3,232	63,504
NET MOVEMENT IN FUNDS FOR THE YEAR		1,699,982	(1,116,320)	583,662	301,300
RECONCILIATION OF FUNDS					
Total funds brought forward		608,683	1,688,644	2,297,327	1,996,027
TOTAL FUNDS CARRIED FORWARD		2,308,665	572,324	2,880,989	2,297,327

The above results were derived from continuing operations.

The charity has no recognised gains or losses for the year other than the results above, hence no Statement of Other Comprehensive Income has been presented.

The notes on page 18 to 32 form part of these financial statements.

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06368719

BALANCE SHEET
AS AT 31 AUGUST 2025

			2025	2024
	Note	£	£	£
FIXED ASSETS				
Tangible assets	12		1,714,450	168,000
Investments	13		-	75,907
			<u>1,714,450</u>	<u>243,907</u>
CURRENT ASSETS				
Cash at bank		1,056,433	1,957,830	
Debtors	14	211,155	127,641	
		<u>1,267,588</u>	<u>2,085,471</u>	
CREDITORS: amount falling due within one year	15	(101,049)	(32,051)	
		<u></u>	<u></u>	
NET CURRENT ASSETS			1,166,539	2,053,420
			<u></u>	<u></u>
NET ASSETS			2,880,989	2,297,327
			<u></u>	<u></u>
CHARITY FUNDS				
Designated funds	16		196,382	196,382
Unrestricted fixed assets funds	16		1,714,450	168,000
Unrestricted general funds	16		397,833	244,301
Restricted funds	16		572,324	1,688,644
			<u>2,880,989</u>	<u>2,297,327</u>
			<u></u>	<u></u>

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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



Richard Smith
Treasurer and Trustee

Approved by the Board on 19th May 2026

The notes on pages 18 to 32 form part of these financial statements.

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024
	£	£
Net cash inflow/(outflow) from operating activities:		
Net movement in funds	583,662	301,300
Adjustments for:		
Depreciation of tangible fixed assets	-	-
Income from bank and investments	(76,536)	(55,894)
Decrease/(increase) in debtors	(83,514)	(119,972)
(Decrease)/increase in creditors	68,998	(4,724)
(Profit)/loss on disposal of tangible assets	-	-
Change in investments	75,907	723,447
	<hr/>	<hr/>
Net inflow/(outflow) from operating activities	568,517	844,157
	<hr/>	<hr/>
Cash flows from investing activities:		
Acquisition of tangible assets	(1,546,450)	-
Income from bank and investments	76,536	55,894
	<hr/>	<hr/>
Net inflow/(outflow) from investing activities	(1,469,914)	55,894
	<hr/>	<hr/>
(Decrease)/increase in cash in the year	(901,397)	900,051
Cash brought forward at 1 September	1,957,830	1,057,779
	<hr/>	<hr/>
Cash carried forward at 31 August	1,056,433	1,957,830
	<hr/>	<hr/>

The accompanying accounting policies and notes on pages 18 to 32 form an integral part of these financial statements. A net debt reconciliation for the statement of cash flows is disclosed in note 18.

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS 102) (second edition effective October 2019) and the Companies Act 2006.

Bishop's Stortford Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Charity's functional and presentational currency is Pounds Sterling.

1.2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. A detailed commentary on its impact is detailed in the Trustees' Report.

1.3 Company status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per Member of the Charity.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Investment income, gains and losses are allocated to the appropriate fund.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grant income is recognised when there is a firm commitment and certainty that the funds will be received.

Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles – 5 years on a straight-line basis.

Freehold property is considered to have a very long useful economic life and the expected residual value of the asset is not considered to be materially different from its carrying value; as a result depreciation is not considered to be material and therefore has not been charged in the year.

1.8 Gifts in kind

Where services are provided to the Charity as a donation, the contribution is included in the financial statements at an estimate based on the value of the contribution to the Charity.

1.9 Pension Costs

The Charity operates a defined contribution pension scheme for employees. These assets of the scheme are held separately from those of the Charity. The annual contributions payable are charged to the statement of financial activities.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

1.11 Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing from any trade discounts due.

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

1.13 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost.

Financial assets include the bank balances, investments, trade debtors and other debtors but exclude prepayments and taxation.

Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.

1.14 Key Source of Judgement and Estimate Uncertainty

No significant judgements, accounting policies or assumptions have been made by management in applying the charity's accounting policies.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and legacies	146,934	24,248	171,182	140,158
	<u>146,934</u>	<u>24,248</u>	<u>171,182</u>	<u>140,158</u>

Income from donations and legacies in 2024 was £133,908 of unrestricted income and £6,250 of restricted income.

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Events and activities	68,145	100	68,245	99,753
Other Income	20	-	20	1,030
	<u>68,165</u>	<u>100</u>	<u>68,265</u>	<u>100,783</u>

Income from other trading activities in 2024 was all related to unrestricted income.

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Clubs	47,301	-	47,301	45,866
Special Needs Nursery	1,920	93,318	95,238	69,840
Speech and language therapy	8,880	-	8,880	13,600
Grants	127,518	633,584	761,102	522,568
	<u>185,619</u>	<u>726,902</u>	<u>912,521</u>	<u>651,874</u>

Income from charitable activities in 2024 included £154,226 of unrestricted income and £497,648 of restricted income.

5. INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank Interest	51,100	-	51,100	27,491
Income return from Investments	-	25,436	25,436	28,403
	<u>51,100</u>	<u>25,436</u>	<u>76,536</u>	<u>55,894</u>

Investment income in 2024 included £27,491 of unrestricted income and £28,403 of restricted income.

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

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

6. RAISING FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Events and fundraising	5,828	150	5,978	23,355

All the cost of raising funds in 2024 was unrestricted.

7. EXPENDITURE BY CHARITABLE ACTIVITY

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Clubs	37,160	70,578	107,738	96,075
Special Needs Nursery	18,297	129,687	147,984	131,784
Speech and language therapy	1,313	16,029	17,342	23,259
Support costs (note 8)	254,375	114,657	369,032	436,440
Total	311,145	330,951	642,096	687,558

Expenditure on charitable activities in 2024 included £338,259 of unrestricted expenditure and £349,299 of restricted expenditure.

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

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

8. SUPPORT COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	192,586	5,561	198,147	191,236
Equipment and repairs	424	-	424	3,315
Insurance	5,139	16,800	21,939	6,337
Occupancy costs	1,396	15,733	17,129	10,027
Motor vehicle costs (including depreciation)	1,860	-	1,860	1,529
Miscellaneous	36,537	2,638	39,175	46,329
Governance (see note 9)	16,433	73,925	90,358	177,667
	<u>254,375</u>	<u>114,657</u>	<u>369,032</u>	<u>436,440</u>

Support costs in 2024 included £265,824 of unrestricted expenditure and £170,616 of restricted expenditure.

9. GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Legal and professional fees	16,433	73,925	90,358	177,667
	<u>16,433</u>	<u>73,925</u>	<u>90,358</u>	<u>177,667</u>

Governance costs in 2024 included £12,374 of unrestricted expenditure and £165,293 of restricted expenditure.

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

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

10. NET INCOME / (EXPENDITURE)

This is stated after charging

	2025	2024
	£	£
Depreciation of tangible fixed assets:		
- Owned by the Charity	-	-
Independent Examiner's fees	-	3,774
Audit fees	9,600	-
Other fees to auditors – non-audit services	1,200	-
	<hr/>	<hr/>

11. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	383,682	380,534
Social security	18,840	15,667
Employers pension contributions	6,045	5,565
	<hr/>	<hr/>
	408,567	401,766
	<hr/>	<hr/>

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

	2025	2024
	No.	No.
Administration	5	5
Fundraising	4	4
Front line services	28	29
	<hr/>	<hr/>
	37	38
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year (2024 – 0).

The Charity considers its key management personnel to comprise the Trustees. No key management personnel received benefits in the year (2024 – Nil).

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

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

12. TANGIBLE FIXED ASSETS

	Assets under construction £	Freehold property £	Motor vehicles £	Total £
Cost				
At 1 September 2024	-	168,000	68,580	236,580
Additions	1,546,450	-	-	1,546,450
Disposals	-	-	-	-
At 31 August 2025	1,546,450	168,000	68,580	1,783,030
Depreciation				
At 1 September 2024	-	-	68,580	68,580
Charge for the year	-	-	-	-
At 31 August 2025	-	-	68,580	68,580
Net book value				
At 31 August 2025	1,546,450	168,000	-	1,714,450
At 1 September 2024	-	168,000	-	168,000

13. INVESTMENTS

Listed investments

	2025 £	2024 £
At 1 September 2024	75,907	799,354
Additions	-	-
Disposals	(76,851)	(778,828)
Change in investments	944	55,381
At 31 August 2025	-	75,907

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

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

14. DEBTORS

Due within one year

	2025	2024
	£	£
Prepayments and accrued income	208,687	125,000
Other debtors	2,468	2,039
Debtors control account	-	602
	<hr/>	<hr/>
	211,155	127,641
	<hr/>	<hr/>

15. CREDITORS

Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	42,214	17,178
Creditors control account	3,879	8,122
PAYE and net wages	8,535	6,751
Other creditors	46,421	-
	<hr/>	<hr/>
	101,049	32,051
	<hr/>	<hr/>

	2025	2024
	£	£
Deferred income at start of period	-	12,714
Resources deferred during the year	-	-
Amounts released from previous periods	-	(12,714)
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

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

16. STATEMENT OF FUNDS

	Brought forward	Incoming resources	Resources expended	Transfers	Carried forward
	£	£	£	£	£
Clubs	10,296	67,253	(76,825)	-	724
Special Needs Nursery	983	109,189	(110,172)	-	-
Speech and Language Therapy	2,922	9,000	(11,922)	-	-
Funds restricted to BAU	14,201	185,442	(198,919)	-	724
New Property	1,674,443	591,244	(128,950)	(1,565,137)	571,600
Total restricted funds	1,688,644	776,686	(327,869)	(1,565,137)	572,324
Designated funds - property	196,382	-	-	-	196,382
General unrestricted funds	412,301	451,818	(316,973)	1,565,137	2,112,283
Total funds	2,297,327	1,228,504	(644,842)	-	2,880,989

Unrestricted funds

Included within general unrestricted funds are fixed assets of £1,714,450, leaving free reserves of £397,833.

Designated funds

The Trustees have designated funds to pay for the redevelopment of the current site. This currently stands at £196,382.

Restricted funds

Restricted funds total £572,324 of which £571,600 of this is restricted to the redevelopment project.

Other restricted funds include amounts where funds are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes.

Grove Cottage runs an Ofsted Regulated Early Years Special Needs Nursery which provides specialist education and social support for pre-school children with learning disabilities and special additional needs. Total restricted funds carried forward for the year relating to the nursery are £nil.

The Speech and Language Therapy programme supports individuals with learning disabilities, to assist them with their communication and to help them be better understood. Total restricted funds carried forward for the year relating to therapy are £nil.

BISHOP'S STORTFORD MENCAP
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

PRIOR YEAR'S STATEMENT OF FUNDS

	Brought forward £	Incoming resources £	Resources expended £	Gains/ (losses) £	Carried forward £
Clubs	10,702	34,968	(35,374)	-	10,296
Special Needs Nursery	53,430	92,680	(145,126)	-	983
Speech and Language Therapy	1,628	5,000	(3,707)	-	2,922
Funds restricted to BAU	65,760	132,648	(184,207)	-	14,201
New Property	1,376,378	399,653	(165,092)	63,504	1,674,443
Total restricted funds	1,442,138	532,301	(349,299)	63,504	1,688,644
Designated funds - property	196,382	-	-	-	196,382
General unrestricted funds	357,507	416,408	(361,614)	-	412,301
Total funds	1,996,027	948,709	(710,913)	63,504	2,297,327

Unrestricted funds

Included within general unrestricted funds are fixed assets of £168,000, leaving free reserves of £244,301.

Designated funds

The Trustees have designated funds to pay for the redevelopment of the current site. This currently stands at £196,382.

Restricted funds

Restricted funds total £1,688,644 of which £1,674,443 of this is restricted to the redevelopment project.

Other restricted funds include amounts where funds are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes.

Grove Cottage runs an Ofsted Regulated Early Years Special Needs Nursery which provides specialist education and social support for pre-school children with learning disabilities and special additional needs. Total restricted funds carried forward for the year relating to the nursery are £983.

The Speech and Language Therapy programme supports individuals with learning disabilities, to assist them with their communication and to help them be better understood. Total restricted funds carried forward for the year relating to therapy are £2,922.

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Designated funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,714,450	-	-	1,714,450
Investments	-	-	-	-
Current assets	498,882	572,324	196,382	1,267,588
Creditors due within 1 year	(101,049)	-	-	(101,049)
Total	2,112,283	572,324	196,382	2,880,989

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Designated funds 2024 £	Total funds 2024 £
Tangible fixed assets	168,000	-	-	168,000
Investments	-	75,907	-	75,907
Current assets	276,352	1,612,737	196,382	2,085,471
Creditors due within 1 year	(32,051)	-	-	(32,051)
Total	412,301	1,688,644	196,382	2,297,327

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

18. ANALYSIS OF CHANGES IN NET DEBT

This note refers to the cash flow note on page 15.

	Opening balance 2024 £	Cash flows £	Other non cash changes £	Closing balance 2025 £
Cash and cash equivalents	1,957,830	(901,397)	-	1,056,433
Total net debt	1,957,830	(901,397)	-	1,056,433

19. RELATED PARTY TRANSACTIONS

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received reimbursement of expenses (2024 - £NIL).

There were no related party transactions (2024 – £NIL).