

Charity registration number 1125686

Company registration number 06182982 (England and Wales)

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Mizen Ms N E Trimmer Ms M J Thurstan Mr A M Norwood Ms L Fennell Ms M S Stubbs Mr A P Taylor	(Appointed 31 March 2024)
Secretary	Ms M J Thurstan	
Senior management	Mrs N Harding	Chief Executive Officer
Charity number	1125686	
Company number	06182982	
Registered office	Greenfield Centre Greenfield Road Eastbourne East Sussex England BN21 1JJ	
Auditor	James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex England PO20 2EW	

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
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EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of Eastbourne & District Mencap Limited as defined in the Memorandum of Association are:

- The care of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have needed thereof by reason of learning disability with the object of improving their conditions of life.

Our key values for all service users are: individuality, equality, freedom and choice.

We provide services that offers compassion, dedication and commitment to deliver the highest standards of individual care and support with practices that are of the highest quality appropriate to the needs of each individual in our care.

Our objective is to put service users at the centre of their own care. With a continued assessment and engagement we provide fulfilling and rewarding lives to our service users, the care and support we deliver is regularly reviewed to determine the correct approach and strategy to support each individual's needs.

We strongly believe in supporting and encouraging our service users to exercise their own beliefs, but do not feel we can or should advance alternative beliefs.

We review our aims and activities annually looking at our achievements and the outcomes of our work in the previous 12 months. Our review looks at the success of each key activity with the benefits they have brought to those groups of individuals we are established to help. The review also ensures that we remain focussed on our stated objectives at all times and with reference to the Charity Commission's public benefit guidance our future activities are planned to enhance the welfare of our service users. Our key aims and activities are:

- To ensure service users have the opportunity to be fully involved in the planning and delivery of their own care.
- To ensure service users rights to privacy, refusal, dignity and independence are respected to the highest regard.
- To actively encourage relatives and friends of service users to be involved in their lives.
- To continuously review, assess and promote a good quality of life.
- To work in partnership with outside agencies to ensure optimum care is delivered.
- To ensure there are evidence-based quality assurance systems in place to promote learning, change and improvement.
- To remain compliant with the latest legislation and Company policies.
- To ensure support practice is to the highest quality.
- To ensure support staff receive adequate training to fulfil their roles.
- To promote environments which are professional in service creating a homely atmosphere.
- To promote honesty, integrity and transparency.
- To offer comprehensive support and supervision and the opportunity to build careers within the Company through training, study and personal development plans.

Public benefit

The Executive Committee continue to focus on the public benefit guidance issued by the Charities Commission in deciding those strategies the charity takes in providing the care and support to our service users.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Services

Residential Care Homes

The charity provides three residential care homes in Eastbourne for individuals with learning and physical disabilities each of which are individually registered by the CQC. Individuals moving into one of our homes are assured that they can stay for as long as they wish as our policy continues to be that it is 'a home for life' subject to the care and support we are able to provide to them. All of the service users in our care homes are funded by the Adult Social Care sector; our total room space for the 3 homes is currently 28.

Day Care Services

The charity provides a day care centre in Eastbourne which provides a programme of workshops and activities for individuals with learning disability; this also provides respite for families and carers. The various activities are chosen by those who attend in order to support their needs to develop their interactions with other individuals and to integrate into society. This service is available for use by any individual within the community with a learning disability and is funded both by Adult Social Care and by the individual/family where funding is not available to them.

Achievements and performance

Significant activities and achievements against objectives

The last 12 months has seen significant changes starting with the finalisation of the rebranding exercise which has established a trading name of 'Inspire Sussex', this took effect from 1 December 2023 and the Executive Committee, members and all staff employed have embraced this change as a positive move for the future of the charity.

A new website created by our business partners Anderson Norton is now live.

As referred to in the financial review the Company purchased the freehold of a new premises in Eastbourne in February 2024 and following major refurbishment and adaptation of the building; we formally relocated the day centre and head office in May 2024. With a greatly improved environment and facilities the charity is now in a better position to develop the services provided to our service users. The local community have given a positive reception to the Charity moving into the area and have welcomed the establishment of a community hub at our new centre.

On the 1st April 2024 work commenced with an extension at our Friday Street home, the work being carried out is a major project to add two additional ground floor rooms for services users alongside a general refurbishment of the home. The cost of the project has been budgeted at £200,000 and should be completed in late summer 2024. It is estimated that the 2 new rooms will bring in additional turnover of between £150,000 and £200,000 per year.

The Charity continues to put significant efforts into fundraising with a current emphasis on raising funds to acquire suitable transport for our service users, specifically an additional vehicle that will allow transportation for those confined to a wheelchair. The Trustees continue to appreciate the support the Company receives from the public who have given donations and supported our fundraising.

The Trustees would like to put on record their gratitude for the loyal and dedicated support from all staff throughout the year and appreciate the time spent by volunteers, and employees working as volunteers outside their working hours, helping with the work of the Charity, and recognise the risk of costs increasing if this had to be done by paid staff.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Results for the financial year 31 March 2024 are attached to this report.

The Company's income from charitable activities is £2,551,821 which represents an increase of nearly 17% on the previous year. This increase has been obtained as a result of ESCC increasing residency and day care funding by 10%, a high level of room occupancy throughout the year and the excellent efforts of our management team in obtaining sizeable funding uplifts for some of our high dependant service users.

Last year's Trustees report drew attention to a budget for 2023/24 that would see the Company in surplus by the end of the financial year; this has been the case with a surplus of £47,813; as this reflects a major turnaround from many years of deficit the Executive Committee wish to acknowledge the efforts of the CEO and management team in accomplishing this turnaround.

During the latter parts of the financial year major capital transactions occurred with the sale of the freehold of 113 Pevensey Road, our day care and head office centre, and a bungalow called Holmworth a home previously used for supported living; the gross sales total for this was £815,000. This has been reinvested as follows:

- Purchase of new day care and head office centre for £525,000.
- Refurbishment costs of the new centre circa £175,000.
- Contribution towards an extension at out Friday Street home (see below).

The 2 property sales have produced a 'book' profit of £640,218 which is reflected in the financial statements with an increase to the unrestricted – designated fund, excluded from reserves.

Reserves policy

The purpose of the Company's reserves is to secure the future of our services and to fund projects that will improve the quality of life of our service users. The level of reserves is monitored and reviewed by the Executive Committee on an ongoing basis in considering the risks to our operations to:

- provide funds which can be designated for specific projects to enable these projects to be undertaken at short notice
- cover administration, fundraising and support costs without which the Company could not function
- cover the funds held as functional fixed assets without which the Company could not deliver adequate care to its residents and to avoid the necessity of realising fixed assets held for the Company's use.

Those funds held as functional fixed assets are designated and excluded from the calculation of reserves which recognises these assets are used operationally and their disposal would adversely impact on our ability to deliver care to our beneficiaries.

The level of free reserves required to achieve this amount had been approved by the Trustees at £300,000 which is the sum the Trustees consider necessary to cover ongoing costs if there is a delay in receiving funding from East Sussex County Council.

Total funds at the end of the year amounted to £2,613,990 of which £2,098,353 was designated. Of these designated funds £1,996,029 relate to assets which are required for the Company to carry out its operations and hence, are not available for distribution. The designated funds were established by the Company to designate funds for ongoing activities in these areas.

There were no restricted funds at the end of the year. Cash and Cash Equivalents have increased to £767,726 from £621,778. Over the years, building maintenance has not sufficiently been carried out and therefore the Board have decided to look at using free reserves and/or borrowing, to improve the condition of our buildings.

Asset Cover for Funds

Note 26 sets out an analysis of the assets attributable to the various funds and a description of the trusts.

The Trustees are confident the Company has sufficient assets to meet the Company's obligations on a fund-by-fund basis.

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the Company's funds are held on short term deposit.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Major risks

The Executive Committee has assessed the major risks to which the Company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The process of identifying, evaluating and managing the major risks to which the Company is exposed has continued throughout the year. Where any such weaknesses have been identified, appropriate systems or procedures have been established to mitigate risks the Company faces.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with all relevant legislation including health and safety, equal opportunities, service users' welfare, moving and handling, fire awareness, medication, food hygiene amongst others. An Internal Audit system is in place whereby the Chief Operating Officer carries out monthly checks to ensure policies, procedures and safeguarding issues are being correctly carried out and recorded.

The financial pressures from staffing costs will continue to have impact during the coming year as the Company continues to maintain the level of staffing which provide the high levels of care to safeguard our service users.

Our current focus moving forwards to manage risks are:

- Continued review of our main charitable objectives so they remain relevant and in tune with the founding principles, also ensuring they are achievable.
- Recruiting and retaining good quality staff to reduce the impact of agency costs.
- To always maximise our income streams with full occupancy and to work in consultation with ESCC to uplift service user fees to appropriate levels.
- To expand the depth, experience and number of Trustees, the Executive Committee actively seeks new people to join the Board as a key priority

Structure, governance and management

The Company is a charitable Company limited by guarantee incorporated on 26 March 2007 to take over the assets and liabilities of the unincorporated Eastbourne & District Mencap formed in 1949. The Memorandum and Articles of Association (revised in 2022) define the objects and powers of the Company.

The Company is governed by the Trustees who are non-executive directors for the purposes of Company law and under the Company's Articles are known as the Executive Committee.

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

Mr C Mizen

Ms N E Trimmer

Ms M J Thurstan

Mr A M Norwood

Ms L Fennell

Ms M S Stubbs

Mr A P Taylor

(Appointed 31 March 2024)

Recruitment and appointment of trustees

Under the Memorandum and Articles of Association the Executive Committee are appointed each year at the AGM by the membership in accordance with the Articles to hold office until the end of the next AGM. The membership is invited to nominate members for election.

The Trustees give their time voluntarily and receive no benefits from the Company, any expenses reclaimed from the Company are set out in the notes to the accounts.

The Executive Committee meet a minimum of 4 times a year to administer the Charities operations with the day to day management is the function of the Chief Executive Officer and the senior management team.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Funds held as custodian trustee

The Company holds some monies on behalf of service users as custodian Trustees, these monies are not assets of the Company and therefore the cash balances and creditors have been eliminated from the accounts.

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne & District Mencap Limited 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; 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.

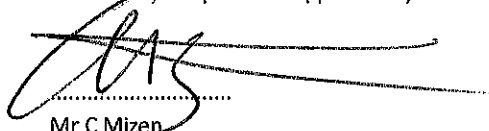
Auditor

In accordance with the company's articles, a resolution proposing that James Todd & Co Limited be reappointed as auditor of the company will be put at a General Meeting.

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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Mr C Mizen
Trustee

Date: 17/10/2024
.....

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF EASTBOURNE & DISTRICT MENCAP LIMITED

Opinion

We have audited the financial statements of Eastbourne & District Mencap Limited (the 'charity') for the year ended 31 March 2024 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, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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.

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 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.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF EASTBOURNE & DISTRICT MENCAP LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF EASTBOURNE & DISTRICT MENCAP LIMITED**

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Michelle Buzzard FCA (Senior Statutory Auditor)
for and on behalf of James Todd & Co Limited**

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**Chartered Accountants
Statutory Auditor**

Drayton House
Drayton Lane
Chichester
West Sussex
England
PO20 2EW

James Todd & Co Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general	Unrestricted funds Designated fund	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated fund	Restricted funds	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	4	12,387	-	-	12,387	19,487	-	-	19,487
Charitable activities	5	2,551,821	-	-	2,551,821	2,182,200	-	10,307	2,192,507
Other trading activities	6	-	-	785	785	-	-	2,430	2,430
Investments	7	6,818	-	-	6,818	2,585	-	-	2,585
Other income	8	-	619,961	-	619,961	-	-	-	-
Total income		2,571,026	619,961	785	3,191,772	2,204,272	-	12,737	2,217,009
Expenditure on:									
Raising funds	9	1,091	-	-	1,091	3,898	-	-	3,898
Charitable activities	10	2,522,122	24,721	3,620	2,550,463	2,300,187	47,635	9,130	2,356,952
Total expenditure		2,523,213	24,721	3,620	2,551,554	2,304,085	47,635	9,130	2,360,850
Net income/(expenditure)		47,813	595,240	(2,835)	640,218	(99,813)	(47,635)	3,607	(143,841)

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general	Unrestricted funds Designated fund	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated fund	Restricted funds	Total
		2024 £	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £	2023 £
Transfers between funds		37,612	(31,902)	(5,710)	-	(21,367)	21,367	-	-
Net movement in funds	12	85,425	563,338	(8,545)	640,218	(121,180)	(26,268)	3,607	(143,841)
Reconciliation of funds:									
Fund balances at 1 April 2023		430,212	1,535,015	8,545	1,973,772	551,392	1,561,283	4,938	2,117,613
Fund balances at 31 March 2024		515,637	2,098,353	-	2,613,990	430,212	1,535,015	8,545	1,973,772

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

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
BALANCE SHEET
AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	16		30,180		7,600
Tangible assets	17		1,965,849		1,504,035
			<u>1,996,029</u>		<u>1,511,635</u>
Current assets					
Debtors	18	62,576		67,119	
Cash at bank and in hand		767,726		621,778	
		<u>830,302</u>		<u>688,897</u>	
Creditors: amounts falling due within one year	20	<u>(200,110)</u>		<u>(204,410)</u>	
Net current assets			<u>630,192</u>		<u>484,487</u>
Total assets less current liabilities			<u>2,626,221</u>		<u>1,996,122</u>
Creditors: amounts falling due after more than one year	21		<u>(12,231)</u>		<u>(22,350)</u>
Net assets excluding pension liability			<u>2,613,990</u>		<u>1,973,772</u>
Net assets			<u><u>2,613,990</u></u>		<u><u>1,973,772</u></u>
The funds of the charity					
Restricted income funds	23		-		8,545
Unrestricted funds - general			515,637		430,212
Unrestricted funds - Designated fund	24		2,098,353		1,535,015
			<u>2,613,990</u>		<u>1,973,772</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

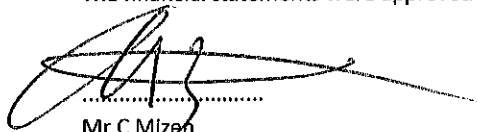
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

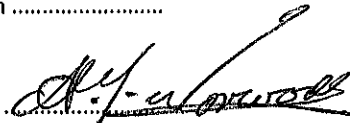
EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the trustees on



Mr C Mizen
Trustee



Mr A M Norwood
Trustee

Company registration number 06182982 (England and Wales)

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	30		34,400		(88,593)
Investing activities					
Purchase of intangible assets		(18,780)		(11,400)	
Purchase of tangible fixed assets		(657,843)		(21,367)	
Proceeds from disposal of tangible fixed assets		791,269		-	
Investment income received		6,818		2,585	
Net cash generated from/(used in) investing activities			121,464		(30,182)
Financing activities					
Repayment of bank loans		(9,915)		(9,318)	
Net cash used in financing activities			(9,915)		(9,318)
Net increase/(decrease) in cash and cash equivalents			145,949		(128,093)
Cash and cash equivalents at beginning of year			621,778		749,872
Cash and cash equivalents at end of year			767,726		621,778

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Eastbourne & District Mencap Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Greenfield Centre, Greenfield Road, Eastbourne, East Sussex, BN21 1JJ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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. 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 comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of legacies, donations, and gifts and other voluntary income is included in full in the statement of Financial Activities when receivable. Legacies are recognised in the accounts once there is sufficient evidence that the Charity is entitled to such income, provided that the amount receivable can be quantified with relative accuracy.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Provision of services - income for the provision of residential and day care services is recognised for the period covered by the service.
- Investment income is recognised in the financial statements when receivable.
- Other trading income is recognised in the financial statements when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Branding	10% straight line
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EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.7 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:

Freehold land and buildings	50 years straight line
Fixtures and fittings	10% reducing balance
Motor vehicles	20% 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.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

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.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Change in accounting policy

In the current year the accounting policies regarding depreciation were reviewed, and it was deemed appropriate to change these policies to bring the depreciation of the assets in line with the estimated useful life of the assets. The prior periods have not been adjusted.

3 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.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	11,912	18,927
Membership fees	475	560
	<u>12,387</u>	<u>19,487</u>

5 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Residential Care Services						
Residential care services	2,294,648	-	2,294,648	1,938,813	-	1,938,813
Other income	19,813	-	19,813	15,937	-	15,937
Day Care Services						
Residential care services	237,360	-	237,360	227,450	-	227,450
Grants	-	-	-	-	10,307	10,307
	<u>2,551,821</u>	<u>-</u>	<u>2,551,821</u>	<u>2,182,200</u>	<u>10,307</u>	<u>2,192,507</u>

6 Income from other trading activities

	Restricted funds 2024 £	Restricted funds 2023 £
Trading activity income: other	<u>785</u>	<u>2,430</u>

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

7 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,818	2,585

8 Other income

	Unrestricted funds Designated fund 2024 £	Unrestricted funds Designated fund 2023 £
Net gain on disposal of tangible fixed assets	619,961	-

9 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	1,091	3,898

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Expenditure on charitable activities

	Residential Care Services	Day Care Services	Total	Residential Care Services	Day Care Services	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Direct costs						
Staff costs	1,768,486	189,787	1,958,273	1,633,315	172,636	1,805,951
Depreciation and impairment	20,921	-	20,921	47,867	-	47,867
Direct costs	105,962	37,818	143,780	58,788	32,951	91,739
Rent and rates	13,016	2,182	15,198	12,565	3,446	16,011
Light and heat	23,784	4,891	28,675	22,071	6,084	28,155
Repairs and renewals	29,056	2,224	31,280	51,440	15,625	67,065
Telephone costs	2,257	644	2,901	3,567	607	4,174
Printing, postage, stationery and computer	13,647	778	14,425	14,312	904	15,216
Motor expenses	7,079	10,269	17,348	12,454	10,915	23,369
Travel costs	6,426	899	7,325	4,822	38	4,860
Sundry and other expenditure	11,747	1,672	13,419	24,721	1,738	26,459
	<u>2,002,381</u>	<u>251,164</u>	<u>2,253,545</u>	<u>1,885,922</u>	<u>244,944</u>	<u>2,130,866</u>
Share of support and governance costs (see note 11)						
Support	238,147	42,026	280,173	179,287	31,637	210,924
Governance	14,233	2,512	16,745	12,888	2,274	15,162
	<u>2,254,761</u>	<u>295,702</u>	<u>2,550,463</u>	<u>2,078,097</u>	<u>278,855</u>	<u>2,356,952</u>
Analysis by fund						
Unrestricted funds - general	2,230,040	292,082	2,522,122	2,030,462	269,725	2,300,187
Unrestricted funds - Designated fund	24,721	-	24,721	47,635	-	47,635
Restricted funds	-	3,620	3,620	-	9,130	9,130
	<u>2,254,761</u>	<u>295,702</u>	<u>2,550,463</u>	<u>2,078,097</u>	<u>278,855</u>	<u>2,356,952</u>

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

11 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	175,642	124,523
Direct Costs	17,457	12,259
Rent and rates	6,750	-
Insurance costs	25,653	21,346
Repairs and renewals	19	381
Telephone costs	4,176	3,894
Printing, postage, stationery and computer	32,493	31,432
Travel costs	10,408	8,093
Sundry expenses and other costs	7,575	8,996
Governance costs	16,745	15,162
	<u>296,918</u>	<u>226,086</u>
Analysed between:		
Residential Care Services	252,380	192,175
Day Care Services	44,538	33,911
	<u>296,918</u>	<u>226,086</u>

12 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,144	7,920
Depreciation of owned tangible fixed assets	24,721	44,067
Profit on disposal of tangible fixed assets	(619,961)	-
Amortisation of intangible assets	-	3,800
	<u></u>	<u></u>

13 Trustees

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

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration staff	5	4
Direct and support staff	81	70
	<hr/>	<hr/>
Total	86	74
	<hr/>	<hr/>

Employment costs	2024	2023
	£	£
Wages and salaries	1,762,479	1,483,839
Social security costs	139,676	122,503
Other pension costs	33,185	27,541
	<hr/>	<hr/>
	1,935,340	1,633,883
	<hr/>	<hr/>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,001 to £70,000	1	1
	<hr/>	<hr/>

15 Taxation

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

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Intangible fixed assets

	Branding £
Cost	
At 1 April 2023	11,400
Additions	18,780
	<hr/>
At 31 March 2024	30,180
	<hr/>
Amortisation and impairment	
At 1 April 2023	3,800
Eliminated on revaluation	(3,800)
	<hr/>
At 31 March 2024	-
	<hr/>
Carrying amount	
At 31 March 2024	30,180
	<hr/> <hr/>
At 31 March 2023	7,600
	<hr/> <hr/>

The intangible assets relate to a name change and rebranding of the Charity. These were not fully complete until 31 March 2024, and as such the amortisation recognised in the prior year has been eliminated on revaluation, once the work was complete. The intangible assets will be amortised from the start of the new year.

17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2023	1,815,475	104,758	27,735	1,947,968
Additions	635,508	4,335	18,000	657,843
Disposals	(240,257)	(56,925)	-	(297,182)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	2,210,726	52,168	45,735	2,308,629
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation and impairment				
At 1 April 2023	342,389	87,429	14,115	443,933
Depreciation charged in the year	16,294	2,103	6,324	24,721
Eliminated in respect of disposals	(69,581)	(56,293)	-	(125,874)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	289,102	33,239	20,439	342,780
	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount				
At 31 March 2024	1,921,624	18,929	25,296	1,965,849
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	1,473,086	17,329	13,620	1,504,035
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

18 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	26,000	28,782
Other debtors	21,191	32,741
Prepayments and accrued income	15,385	5,596
	<u>62,576</u>	<u>67,119</u>

19 Loans and overdrafts

	2024	2023
	£	£
Bank loans	<u>22,435</u>	<u>32,350</u>
Payable within one year	10,204	10,000
Payable after one year	<u>12,231</u>	<u>22,350</u>

20 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	19	10,204	10,000
Other taxation and social security		35,784	36,216
Trade creditors		31,025	36,835
Other creditors		22,749	16,908
Accruals and deferred income		<u>100,348</u>	<u>104,451</u>
		<u>200,110</u>	<u>204,410</u>

The Charity currently holds monies on behalf of some residents as custodian trustees. These amounts are separately identified in the Charity's accounting records. These monies total £8,941 (2023: £10,588).

21 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Bank loans	19	<u>12,231</u>	<u>22,350</u>

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

22 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	33,185	27,541

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.

23 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
The Leaf Hall Project	8,545	785	(3,620)	(5,710)	-
Previous year:					
	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
The Leaf Hall Project	4,938	12,737	(9,130)	-	8,545

The Leaf Hall Project is a social enterprise project delivered by Eastbourne Mencap, partnered with Our Neighbourhood, to enable our service users to experience working in the community. The project is funded by The Devonshire West Big Local Board created to distribute funds to benefit the local area.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

24 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Sedgemoor and Framley residents	14,672	-	-	(14,672)	-
Hive of Activity	14,054	-	-	(14,054)	-
Functional fixed asset fund	1,500,467	619,961	(24,721)	-	2,095,707
Drama	3,726	-	-	(1,080)	2,646
Greensleeves residents	420	-	-	(420)	-
Arundel Road residents	1,676	-	-	(1,676)	-
	<u>1,535,015</u>	<u>619,961</u>	<u>(24,721)</u>	<u>(31,902)</u>	<u>2,098,353</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Sedgemoor and Framley residents	14,672	-	-	-	14,672
Hive of Activity	14,054	-	-	-	14,054
Functional fixed asset fund	1,526,734	-	(47,635)	21,367	1,500,466
Drama	3,726	-	-	-	3,726
Greensleeves residents	421	-	-	-	421
Arundel Road residents	1,676	-	-	-	1,676
	<u>1,561,283</u>	<u>-</u>	<u>(47,635)</u>	<u>21,367</u>	<u>1,535,015</u>

Sedgemoor and Framley, Greensleeves and Arundel Road residents funds were established to hold funds to be used for residents' welfare. These funds were initially set up when money started being donated to the Home rather than Society. This has always been considered a designated fund rather than a restricted one, as the resident may move on after a donation is received, and before it is spent.

The Hive of Activity fund was established to hold donations, gifts and funds towards the costs of the day services. This fund was initially set up when the Society received a grant from the National Lottery towards the running costs of the day service for the first three years after it was set up.

The Functional fixed asset fund was established to exclude funds held as functional fixed assets from general reserves. This is to recognise that these assets are used operationally and their disposal would adversely impact on the charity's ability to deliver its aims. The expense from this fund represents the depreciation charged during the year. The transfers to this fund represents fixed assets purchased or sold during the year.

The Drama fund has been designated by the Trustees for the drama performances and shows put on by The Hive.

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

25 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	430,212	2,571,026	(2,523,213)	37,612	515,637
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	551,392	2,204,272	(2,304,085)	(21,367)	430,212
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

26 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Intangible fixed assets	-	30,180	-	30,180
Tangible assets	-	1,965,849	-	1,965,849
Current assets/(liabilities)	527,868	102,324	-	630,192
Long term liabilities	(12,231)	-	-	(12,231)
	<u>515,637</u>	<u>2,098,353</u>	<u>-</u>	<u>2,613,990</u>

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Intangible fixed assets	7,600	-	-	7,600
Tangible assets	-	1,504,035	-	1,504,035
Current assets/(liabilities)	444,962	30,980	8,545	484,487
Long term liabilities	(22,350)	-	-	(22,350)
	<u>430,212</u>	<u>1,535,015</u>	<u>8,545</u>	<u>1,973,772</u>

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

27 Financial commitments, guarantees and contingent liabilities

The Society sees its overall commitment in terms of providing a 'Home for Life' for those with learning disabilities. Due to its long term and uncertain nature, it is not possible to quantify this commitment.

28 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:

	2024	2023
	£	£
Within one year	4,522	4,522
Between two and five years	10,081	14,602
	<u>14,603</u>	<u>19,124</u>

29 Related party transactions

During the year the charity entered into the following transactions with related parties:

During the year, 7 Trustees paid £140 in memberships (2023: 1 Trustee £40).

During the year, 1 Trustee paid for £851 of expenditure personally, which was later repaid to them in expenses (2023: 1 Trustee £276)

30 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	640,219	(143,841)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,818)	(2,585)
Gain on disposal of tangible fixed assets	(619,961)	-
Amortisation and impairment of intangible assets	(7,600)	3,800
Depreciation and impairment of tangible fixed assets	28,521	44,067
Movements in working capital:		
Decrease in debtors	4,543	14,528
(Decrease) in creditors	(4,504)	(4,562)
Cash generated from/(absorbed by) operations	<u>34,400</u>	<u>(88,593)</u>

EASTBOURNE & DISTRICT MENCAP LIMITED
T/A INSPIRE SUSSEX
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

31 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	621,778	145,948	767,726
Loans falling due within one year	(10,000)	(204)	(10,204)
Loans falling due after more than one year	(22,350)	10,119	(12,231)
	<u>589,428</u>	<u>155,863</u>	<u>745,291</u>