

Registered number: 12263702
Charity number: 1188118

East Kent Mencap
(A company limited by guarantee)

Trustees' Report and Financial Statements

For the Year Ended 30 March 2025

East Kent Mencap
(A company limited by guarantee)

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Reference and Administrative Details of the Charity, its Trustees And Advisers
For The Year Ended 30 March 2025

Trustees	Amy Rutland-Gray, Chair Angela Stuart Bridget Crow Michael Roberts Mark Everett
Company registered number	12263702
Charity registered number	1188118
Head office	Foresters Hall Meeting Street Ramsgate Kent. CT11 9RT
Registered Address CQC	Foresters Hall Meeting Street Ramsgate Kent. CT11 9RT
Key management personnel	Chief Executive Officer - Jason Gerlack Strategic Operations Manager/Registered Manager - Karen Roberts Business Administration Manager – Alison Stafford
Independent auditor	UHY Hacker Young Thames House Roman Square Sittingbourne Kent. ME10 4BJ
Solicitors	Girlings Solicitors Stourside Place Station Road Ashford Kent. TN23 1PP
Bankers	Lloyds Bank Plc The Centre Cecil Square Margate Kent. CT9 1JG
Health & Safety / Employment consultants	Peninsula Business Services Ltd Riverside New Bailey Street Manchester M3 5PB

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Trustees' Report
For The Year Ended 30 March 2025

The Trustees, who are also Directors of the Charitable Company for the purposes of the Companies Act, are pleased to present their annual Trustees' report together with the Charitable Company's financial statements, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Governing document

East Kent Mencap is a Charitable Company registered with the Charity Commission and a Company Limited by Guarantee. The Charitable Company was entered on the Register of Charities on 15 February 2020 and uses East Kent Mencap as its working name.

The Company was set up under a Memorandum of Association, which established the objects and powers of the Charitable Company. It is governed by its Articles of Association. In the event of the Company being woundup, members are required to contribute an amount not exceeding £1.

Chair's report

The 2024/25 year marked a period of stability for East Kent Mencap. After several years of economic turbulence, we have emerged more resilient and better equipped to build for the future.

The continuing cost-of-living crisis and national shortage of care and support workers continued to challenge the health and social care sector. Despite these pressures, East Kent Mencap maintained high-quality services, strengthened workforce development through apprenticeships and training, and continued to uphold its reputation as a trusted, person-centred Charity.

Following a planned governance review, East Kent Mencap pursued a recruitment drive to appoint additional Trustees to the Board, to enhance both our strategic decision-making and our understanding of community needs.

This year, we reviewed our service models and funding structures to ensure they remain sustainable and aligned with member needs. While one major contract presented challenges, these were successfully resolved, safeguarding continuity of support. We also expanded our provision in the Ashford district, supported by a grant from the Kent Community Foundation, and completed the purchase of the Kennington Parish Room to secure a long-term base for local delivery.

Our 75th anniversary celebrations in 2023/24 offered a moment to reflect on the Charity's long history of community leadership. The momentum from that milestone year has carried forward into 2024/25, inspiring continued progress and a renewed focus on growth, inclusion, and environmental responsibility.

Financially, the charity remains stable. Prudent management, improved oversight, and careful planning have strengthened our reserves while enabling continued investment in key priorities. The updated Financial Business and Investment Strategy ensures that all capital decisions directly support our mission and benefit the people and communities we serve.

Looking ahead to 2025/26, our priorities include:

- Expanding services in Ashford and Shepway
- Implementing our Environmental Action Plan to improve energy efficiency and reduce emissions across our estate
- Strengthening the employability pathway for young people with learning disabilities and neurodivergence
- Deepening co-production through the Members Committee
- Continuing to diversify income and reduce reliance on statutory funding

We remain proud of the professionalism, commitment, and compassion shown by our employees and volunteers. Their work ensures that people with a learning disability are supported to live with dignity, independence, and choice.

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On behalf of the Board, I extend my sincere thanks to our Chief Executive Officer, Jason Gerlack, and the Senior Management Team for their leadership, to our Trustees for their governance and guidance, and to our members, employees, and supporters for their ongoing dedication to our shared mission.

Member's Report

The board of 10 members represent members/tenants from all services (two currently vacant) and geographical locations supported by East Kent Mencap.

The Members Committee have:

- Welcomed new members to the board.
- Supported Employees and Trustees in attending events and celebrations.
- Suggested, supported and took part in the implementation of successful new fundraising projects.
- Continued with Member-led meetings for members and tenants.
- Continued creating easy-read policies which are used across East Kent Mencap
- Supported outside agencies by creating Easy Read communication and discussing how best to support people with a learning disability
- Liaised with and supported service managers to find a solution to the problems and barriers people with a learning disability are facing.
- Took part in Focus Groups, supporting members to develop volunteering and employment skills by working at EKM ScrapStore. One member has gone on to volunteer in a local Charity Shop
- Successfully supported the organisation of the Red Arrows Discos. After asking members across EKM for feedback on the delivery of the disco, successfully implemented change to deliver a more adult disco.
- Worked in partnership with local Health Authorities to create easy-read documents and to discuss access to local services.
- Continued to represent members and services by providing vital feedback.
- Continued to be more visible within our community and actively encouraging other members to do the same.
- Continued to support the development of digital services.
- Continue encouraging our peers to represent EKM at events and award ceremonies along with committee members.
- Continuing to support the creation and delivery of an EKM Easy Read Newsletter.
- Supported requests from Management and Senior Management for feedback from Members and Tenants i.e. Expenses Policy/Survey/Bill paying.
- Continued to invite and discuss requests from Managers / Senior Management Team and Chief Executive Officer.
- Continued to share information with the Board of Trustees.

Last year, we made plans to reshape the Members Committee in 2025 and we did this. This year, we introduced a participatory approach to electing new members of the Committee. After receiving the list of applicants, members within the service were invited to vote for the peers they felt best represented their views and experiences. The process not only strengthened democratic participation but also ensured an inclusive and transparent approach that welcomed diverse contributions and embodied our values of co-production and equality.

New committee members are supported by their predecessors to learn about their role. This includes learning about all services across East Kent Mencap, chairing meetings, using digital platforms to attend the monthly meeting, attending events on behalf of East Kent Mencap and, building greater relationships with our peers in the service we attend.

We are looking forward to representing members of East Kent Mencap and the wider community of people with Learning Disabilities, and breaking down barriers put in place outside East Kent Mencap and Nationally.

The Committee is also increasingly active in championing health and tackling inequalities, contributing to discussions at local and regional levels. In the coming year, representatives will visit Parliament to share their lived experiences and perspectives, helping to influence national conversations around disability, health, and inclusion. We will proudly continue representing East Kent Mencap by working in co-production with other services and local communities.

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This is all possible because of the continued support and encouragement we receive from East Kent Mencap including; employees, managers, senior management, and Trustees. We want to thank all of you for championing us and encouraging us to be the best we can be.

OBJECTIVES AND ACTIVITIES

a. Objectives and Aims

Everything we do is about valuing and supporting adults and children with a learning disability, as well as their families and carers.

What East Kent Mencap wants (our vision)

Our vision is a world where people with a learning disability are valued equally, listened to and included. We want everyone to have the opportunity to achieve the things they want out of life.

How East Kent Mencap will achieve this (our mission):

We will:

- listen to people with a learning disability.
- support people to gain new skills.
- support people with learning disabilities, their families and supporters to fight for changes they want and need.
- support all people living with a learning disability to take control of their lives.
- give excellent information and advice.
- work with people and groups that want the same thing we do.
- support people to take the lead in life choices/decisions.

East Kent Mencap believes in (our values):

- being people-centred.
- empowering, including and respecting all people.
- challenging wrong ways of thinking about learning disability.
- transforming lives.
- developing new ideas.
- supporting people with learning disabilities to get jobs or take a college course.
- supporting people with learning disabilities to find a place of their own to live.
- offering advice about things such as respite care, individual budgets or transport services.
- supporting people with learning disabilities to be part of their local community.
- offering supported living, day services and leisure groups to those with learning disabilities and their families and supporters.

b. Significant Activities

The main activities provided by the Charitable Society for children, young people and adults with a learning disability and their families are as follows:

1. Supported Housing.
2. Day resource activities (Hubs).
3. Social meetings through our clubs and dances (A return post-Covid, with a robust plan for 2024 expanded programme).
4. Working with partners to provide services to our members.
5. Advocacy and Person-Centred Planning.
6. Community Support Services for people with multiple disabilities.
7. Domiciliary Support.

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8. Children's Services.
9. Complex needs.
10. Older person's services.

c. Volunteers

The number of volunteers, not including Trustees, was 15.

We are grateful to the volunteers who support us to deliver our mission. The number of volunteers on our Members Committee has increased, helping to amplify the voices of everyone who uses our services and ensure their views and opinions are central to the Charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Trustees confirm they have referred to the Charity Commission's General Guidance on Public Benefit, including Public Benefit: Running a Charity (PB2), when reviewing the Charity's aims and objectives and planning future activities.

The Charitable Company's objects are restricted, in each case for the public benefit, to:

- (a) Providing relief for adults and children with a learning disability. This includes offering help, support, and training for them and for their families, dependents, and carers. We promote choice, opportunity, independence, inclusion, and cultural diversity.
- (b) Providing, or assisting in the provision of, facilities for recreation and leisure for people who need them by reason of learning disability, with the aim of improving their quality of life.

Charitable Activities

- We continued to invest in employee learning and development, ensuring quality of service and compliance with the Health and Social Care Act.
- We reviewed our range of services and funding models. While we faced challenges with one key contract, this was resolved positively, safeguarding support for our members.
- East Kent Mencap won the 2024 Kent Integrated Care Alliance (KiCA) Award in the category *Putting People First*, recognising our commitment to ensuring people with a learning disability are at the heart of all we do.
- We expanded our support in the Ashford District in response to opportunities identified by a retiring charity and the local authority. East Kent Mencap Trustees have set clear growth targets for the district to ensure sustainable delivery plans.
- We completed functional asset assessments to ensure facilities remain fit for purpose and aligned with our disposal strategy.

Compliance and Governance

We met our statutory and regulatory obligations by:

- Maintaining our Care Quality Commission registration
- Meeting local authority contract requirements
- Working with external Health & Safety and Employment consultants
- Meeting standards for Houses of Multiple Occupation
- Conducting internal audits through robust monitoring
- Planning our investment strategy and business risk approach in line with the Strategic Plan

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Workforce Development

Through transferred levy funding, East Kent Mencap expanded its skills base by supporting employees to complete apprenticeships. Achievements included:

- Health and Social Care qualifications at Levels 2, 3, and 5 (all with successful End-Point Assessments, resulting in triple accreditation by ICQ, CEA, and Ofqual)
- Additionally, Administrative apprenticeships are being undertaken within the Finance and Human Resources departments.

These achievements have strengthened employee knowledge and leadership capacity, ensuring improved service delivery and organisational resilience.

Fundraising Activities

Despite the ongoing cost-of-living crisis, East Kent Mencap raised impressive £29,317 income from fundraising events, including £2,055 in gifts in kind. We are deeply grateful to the individuals, organisations, and charitable Trusts whose generosity continues to support our mission.

Grant Funding

We received £240,670 in grant income, enabling us to deliver vital services and projects across East Kent. We extend our sincere thanks to all our donors and funders for their continued support.

Notable grants and donations included:

- **Thanet District Council - Shared Prosperity Fund**
£16,100 for the ScrapStore, enabling us to employ a staff member to open on Fridays and Saturdays. This initiative builds community engagement, supports people with a learning disability, and diverts valuable materials from landfill.
- **Whitehead Monkton - Charity Day**
£1,000 funded a day out in Faversham for our members, promoting inclusion through sports and shared activities across our hubs.
- **National Lottery Community Fund - Know Your Neighbourhood (GOLD)**
£13,959 supported our GOLD service for individuals with a learning disability who live independently and receive little or no other support.
- **Sheerness Town Council - Cooking Equipment - £495.72**
- **Margate Mayor - CXN Kitchen - £500**
- **David Solomons Trust - Gateway Club - £500**
- **Rix Thompson Rothenberg Foundation - CXN Mural - £1,000**
- **KCC Herne Bay - Herne Bay Garden - £600**
- **Kent Community Fund (Barratts) - Herne Bay Kitchen**
£8,300 funded a new accessible kitchen, helping members build confidence and learn healthy cooking skills.
- **Electrical Safety First - Swale Workshops**
£4,830 supported interactive workshops on electrical safety, with accessible materials in Easy Read format.

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- **Colyer Fergusson - Work Together Hub (16–25)**
£30,000. The generosity of CF has enabled us to set up various ‘Work Together Hubs’ throughout the year, reaching people with a learning disability or difficulty. The workshops have been designed to boost confidence, develop workplace skills and build connection in a supportive and inclusive environment for people aged between 16 and 25.
- **Lawson Trust – Margate Hub Kitchen**
£8,000 funded a modern, accessible kitchen to teach healthy, low-budget cooking skills.
- **KCC Combined Members Grant - GOLD Flooring**
£1,000
- **SGN – Fuel Poverty and Energy Safety**
£57,859 supported workshops and outreach on energy safeguarding and fuel poverty, with staff training and accessible materials. This grant has enabled us to reach more people with a learning disability through workshops, awareness stands and social media.

Gifts in Kind

We received £2,055.50 in gifts in kind, including donations from Blaze Signs, Dunelm, Bluewater Christmas Giving Tree Appeal, Tesco Manston, and Thanet District Council (trestle tables).

Community Donations and Sponsorship

General donations and sponsorships: £6,627

In-memoriam donations: £1,044 from families and friends

We are especially grateful to those who chose East Kent Mencap as the beneficiary of in-memoriam gifts. These heartfelt contributions honour loved ones while supporting our work.

Fundraising Campaigns and Events

Highlights include:

- Christmas Star Appeal: £949.07 raised by members selling handmade stars
- Thanet Fashion Show: £864.24, with members involved in planning and modelling
- Spring Forward Campaign: £632.72 raised through member-led hobby fundraisers
- Additional events included discos, fun days, and a Santa Saunter, all supported by our generous donors

ScrapStore Impact

The ScrapStore generated £13,959 in income, while also providing employment and volunteering opportunities. Every item saved from landfill contributes to a more sustainable future and supports our inclusive community goals.

Marketing and Communications

Our communications strategy increased visibility and supporter engagement through:

- Targeted email campaigns to keep supporters informed
- Social media campaigns on Facebook, Instagram, and LinkedIn, expanding reach and engagement
- Co-produced printed newsletters with the Members Committee, ensuring their achievements and voices were central
- Flyers and fundraising kits for local campaigns and events
- Enhanced website and social media content with photography and stories
- Local and regional PR coverage, including BBC Radio Kent and KMTV

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Fundraising Regulation and Compliance

- East Kent Mencap's own team conducted all fundraising in 2024–2025, with no professional fundraisers or commercial partners used.
- No complaints were received during the year.
- Fundraising income supported non-statutory activities and projects.
- Appointed a new Fundraising Manager (February 2025)
- We monitored regulation and compliance through employee training, internal processes, audits, and quarterly reporting. This covered data collection and use, frequency of contact, identifying and supporting vulnerable people, and meeting regulatory requirements.
- East Kent Mencap remains registered with the Fundraising Regulator

FINANCIAL REVIEW

Investment policy

The Charitable Company does not invest in financial markets. Surplus cash is placed in bank accounts to achieve the best possible return.

Our strategy is to use surpluses for the direct benefit of members by:

- Capital investment programmes
- Acquiring housing and day provision for commissioned services
- Generating new income streams

Strategic Planning and Risk Management

- Property purchases and expansion of day provision were paused in FY 2024-25 due to sector-wide concerns about local authority funding.
- The Business Risk Register was regularly reviewed, and we implemented appropriate responses to perceived or actual risks arising.
- Reviews of the Strategic Plan and Financial Business & Investment Plan have been implemented into the Annual Review Schedule
- The Charity will continue to pursue strategies that reduce reliance on local authority contracts.

Reserves Policy

The purpose of the East Kent Mencap reserves policy is to secure the future of our services, to fund projects and future building costs and property purchases for the benefit of our members. Reserves provide stability in times of uncertainty and enable us to invest in future projects, property development, and service improvements that directly benefit our Members.

The Trustees previously reviewed the Reserves policy and agreed that East Kent Mencap should hold reserves equal to one to two months of payroll costs. This position was reviewed in 2024-25 and confirmed as appropriate. The reserves calculation now also incorporates trade creditor obligations and short-term operational expenditure to ensure that East Kent Mencap can continue to meet its financial commitments promptly while maintaining service delivery during periods of funding delay or transition.

As of 30 March 2025, the amount of total funds held by East Kent Mencap was £3,296,296, the unrestricted reserve total was £2,790,060 and calculated as unrestricted net assets of £2,790,060.

Included in the total funds for the Year ended 30 March 2025, are Tangible fixed assets of £2,781,125 of which Freehold property is stated with a net book value of £2,717,474.

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The Trustees consider the market value of the freehold property to be considerably higher than the amount shown on the Balance Sheet.

Within the Tangible fixed assets figure are restricted funds of £312,640.

Trustees had carried out an extensive exercise identifying the functional assets of the Charity and plans were drawn up to utilise any property reserves if the need should arise, based on their analysis.

The following will be reviewed in Q3 of 2025-26:

- Reserves Policy
- Strategic Plan
- Financial Business and Investment Plan

Result for the year

Income and expenditure reported for the Year ended 30 March 2025:

For the year ended 30 March 2025 total income amounted to £3,350,998 and included £3,304,491 of income generated from Charitable Activities. In the previous year, 2024, the income was £3,290,021, of which £3,067,082 was made up of charitable activities representing significant year-on-year growth.

After total expenditure of £3,085,519 (2024: £3,080,881), the net movement of funds is a surplus of £265,479 (2024: £209,140).

East Kent Mencap remains grateful for the continued support from the National Lottery Community Fund – for the project Getting On with Learning Disability (GOLD) with their significant grant.

Significant Financial Events

The 2024–25 financial year represented a period of steady recovery and disciplined investment following several years of economic pressure across the social care sector. Trustees focused on financial stability while positioning the Charity for sustainable growth and improved operational capacity.

Implementation of the Financial Business and Investment Strategy remained central to this approach. Available surpluses were applied to strengthen reserves, reduce debt exposure, and support ongoing property commitments. Loan repayments were maintained in line with agreed terms, and early settlement discussions commenced on selected secured loans to improve long-term liquidity and reduce interest obligations.

During the year, East Kent Mencap successfully managed the impact of increased payroll and operational costs resulting from the National Minimum Wage uplift and wider inflationary pressures. Through careful financial planning, streamlined administrative systems, and targeted funding applications, the Charity maintained a balanced position while continuing to invest in workforce development and the quality of service delivery.

Principal Risks and Uncertainties

During 2024–25, East Kent Mencap operated within an environment of continued uncertainty and economic pressure. The prolonged conflict between Russia and Ukraine, together with instability in parts of the Middle East, continued to disrupt international supply chains and contribute to inflationary pressures. New United States trade tariffs further affected global markets, resulting in increased import costs and higher operating expenses across the UK.

Rising utility prices, persistent inflation, and constraints on public sector budgets have continued to place pressure on the health and social care sector. Recruitment and retention challenges remain ongoing, particularly within specialist and frontline care roles where workforce shortages persist nationally.

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Employees across the Charity continue to feel the effects of the cost-of-living crisis, which has affected morale and household financial stability. Increased supplier and consumable costs have led to higher operating expenditure, requiring careful financial planning and cost control to maintain service quality.

At a local level, changes to council governance and fluctuations in the political landscape have influenced the timing of funding decisions and commissioning priorities. This has required Trustees to monitor developments closely and ensure the Charity remains agile in its financial and service planning.

East Kent Mencap continues to mitigate these risks through prudent financial management, active scenario planning, and regular review of the Business Risk Register. The Financial Business and Investment Strategy provide a framework for maintaining liquidity, reducing debt exposure, and protecting reserves, while the Reserves Policy ensures flexibility to manage unforeseen cost pressures.

Despite these challenges, the Charity remains financially stable and operationally resilient. Trustees and senior leaders continue to monitor global, national, and local developments to safeguard service continuity, protect employees, and sustain East Kent Mencap's long-term social impact.

Future Plans

What We Will Do in 2025–26

- **Expand Services in Ashford**
 - Develop the Kennington Parish Room as a base for local services.
 - Monitor district growth targets to ensure long-term service expansion.
- **Property and Asset Management**
 - Maintain the management contract for Sondes Road and review its effectiveness.
 - Complete formal property valuations and ensure assets remain fit for purpose.
 - Review housing stock and progress planned disposals or refurbishments in line with resources.
- **Financial Stewardship**
 - Manage and consolidate loans across Sheerness and Herne Bay properties as part of the migration to the new Charitable Company Limited by Guarantee.
 - Review and update the Reserves Policy to strengthen financial resilience.
 - Align the Financial Business & Investment Strategy with property priorities and early loan settlements.
 - Monitor local authority financial positions to anticipate potential funding pressures.
 - Pursue larger and more sustainable funding opportunities to support long-term growth.
- **Governance and Strategic Planning**
 - Finalise the transfer of assets from the Trust to the Incorporated Charity.
 - Undertake a full review of the Business Risk Register, Strategic Plan, Investment Strategy, and Reserves Policy.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Governing Document

East Kent Mencap is a Company limited by guarantee governed by its Memorandum and Articles of Association dated 16th September 2019, the Articles of Association were amended on 12th December 2019 by Special Written Resolution.

East Kent Mencap is a Charity registered with the Charity Commission.

The Charitable Company was entered into the Register of Charities on 15th February 2020.

b. Methods of Appointment or Election of Trustees / Directors

Those who wish to be considered for the post of Trustee / Director within the Charitable Company must register an interest. Any person willing to act as a Trustee / Director and who is permitted by law to do so may be appointed to be a Trustee / Director by ordinary resolution of the Trustee / Director so that voting can take place at that meeting. A Trustee / Director shall become a Member upon becoming a Director.

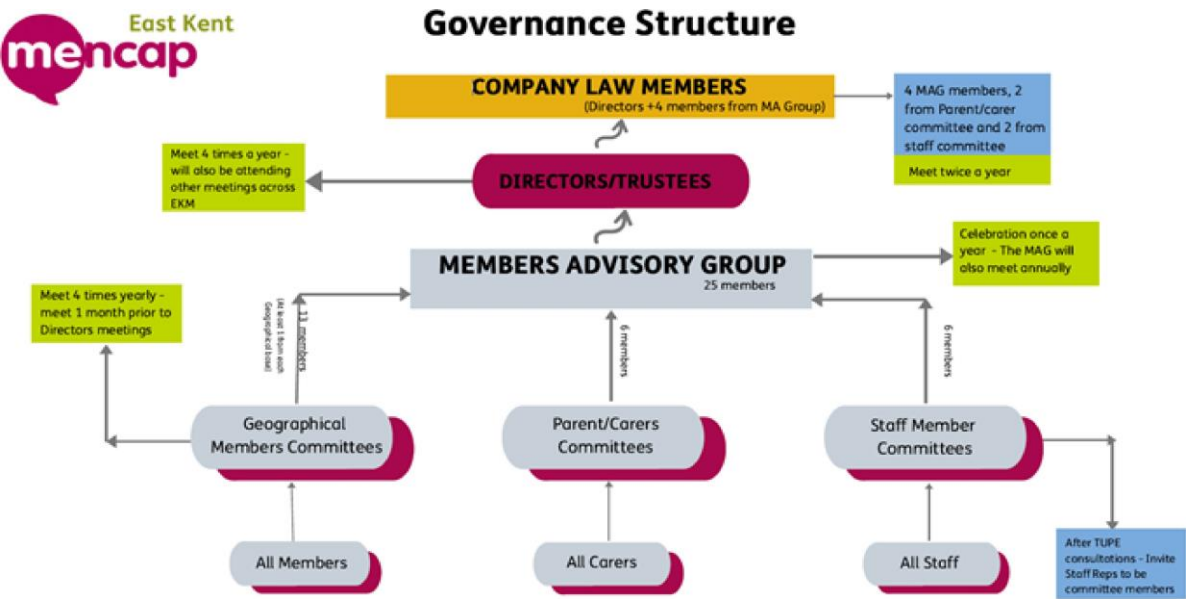
c. Organisational Structure

The Charity is run by a board of Trustees / Directors who meets at least four times a year.

The number of Trustees / Directors is not subject to a maximum but shall not be less than three.

Subject to Article 8 of the Articles of Association, Membership of the Charity shall be open to all people aged 18 years or over (whether with or without a learning disability) who declare their support for and are found in sympathy with the objects.

East Kent Mencap has published its current Governance Structure subject to on-going reviews of effectiveness.



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- The day-to-day running of the Charity is further delegated to the Chief Executive Officer (CEO).
- Members hold regular meetings and report and make requests to the appropriate teams.
- Regular employee meetings are held to ensure that quality assurance is maintained.
- The CEO reports to the Trustee / Directors which ensures due diligence is followed in all areas.
- Regular Health and Safety meetings seek to ensure continuous safety and welfare improvement.
- Designated consultants audit this process externally.
- Financial protocols are rigorously adhered to.

Pay Policy for Senior Staff

A review of our current structures was undertaken in 2024 to ensure alignment with East Kent Mencap's evolving operational and strategic priorities. As part of this review a new senior management position was established under the title of Business Administration Manager, strengthening oversight of finance, human resources and administrative systems.

The administrative function was further enhanced through the appointment of a Finance Manager, HR Coordinator and Invoicing Coordinator, improving efficiency and accountability across central operations. Within the operational structure a new Registered Manager was also appointed, reinforcing compliance and leadership within frontline delivery.

The process for determining compensation for key management personnel at East Kent Mencap involves a structured competency framework. This framework evaluates skills, knowledge, and behaviour against specific requirements, with rewards being allocated based on achieved outcomes. To ensure fairness and competitiveness, our pay structure is externally benchmarked at local and national levels. This rigorous approach to compensation aligns with our commitment to transparency, equity, and excellence in talent management.

d. Policies Adopted for the Induction and Training of Trustees / Directors

Trustees / Directors are made aware of their responsibilities by dialogue with existing Trustees and a copy of the Charity Commission booklet on trustee responsibilities. Due to the nature of our work, an Enhanced DBS check is required (updated every three years), and two references are obtained.

East Kent Mencap is dedicated to equipping its Trustees with a comprehensive understanding of their roles and responsibilities. Our approach involves utilising the locally sourced DELTA e-learning package, covering essential training areas such as safeguarding, governance, effective communications, and policy training (including Prevent and British values) tailored to individuals supporting those with learning disabilities. Additionally, our trustees benefit from first-hand insights from current trustees during induction. This collaborative learning environment ensures a well-rounded understanding of how charities operate and the importance of appropriate participation and promotes informed and effective leadership within the Charity.

e. Wider network

East Kent Mencap is affiliated to National Mencap through a Membership Agreement 2007-2009 (England & Wales).

Affiliation agreements have been retained under review with Mencap's 20/20 plan.

There is little impact on East Kent Mencap policy as these are generally in line with Regulatory, Statutory or Legal responsibilities.

f. Risk management

Policy and procedure documentation is in place to cover organisational structure and decision-making processes. These policies are constantly updated and added to as soon as a need is recognised. Risk management is constantly reviewed by all Employees involved, and written documentation in place.

East Kent Mencap has appointed Peninsula Business Services Ltd as consultants on Health & Safety matters.

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Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes 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). The law applicable to charities in England and Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102).
- Make judgements and accounting estimates that are reasonable and prudent; state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

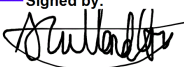
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- So far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- That Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, UHY Hacker Young, has indicated willingness to continue in office. The designated Trustees have proposed retaining the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

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Amy Rutland-Gray
Chair

Date: 11 December 2025

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Independent Auditors' Report to the Members of East Kent Mencap

Opinion

We have audited the financial statements of East Kent Mencap (the 'charity') for the year ended 30 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 30 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 charitable company'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 Auditors' 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 matters 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 Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

East Kent Mencap
(A company limited by guarantee)

Independent Auditors' Report to the Members of East Kent Mencap (continued)

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 including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which 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 Trustees' responsibilities statement, 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.

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

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

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience in the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charitable company, including the Charities Act 2011 and the Companies Act 2006;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

East Kent Mencap
(A company limited by guarantee)

Independent Auditors' Report to the Members of East Kent Mencap (continued)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

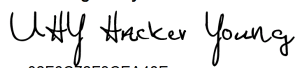
- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management and representatives of Trustees as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

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

DocuSigned by:

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Allan Hickie FCA (Senior statutory auditor)

for and on behalf of

UHY Hacker Young

Chartered Accountants

Statutory Auditors

Thames House

Roman Square

Sittingbourne

Kent

ME10 4BJ

Date: 15 December 2025

East Kent Mencap
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 30 March 2025

		Restricted funds	Unrestricted funds	Total funds	<i>Total funds</i>
		2025	2025	2025	<i>2024</i>
	Note	£	£	£	£
Income from:					
Donations and legacies	4	1,677	5,994	7,671	23,360
Charitable activities	5	240,781	3,063,710	3,304,491	3,067,082
Other trading activities	7	830	28,487	29,317	15,303
Investments	8	-	8,790	8,790	3,791
Other income	9	-	729	729	180,485
Total income		243,288	3,107,710	3,350,998	3,290,021
Expenditure on:					
Raising funds	10	151	5,926	6,077	4,634
Charitable activities:	11				
Other charitable activities		161,193	2,918,249	3,079,442	3,076,247
Total expenditure		161,344	2,924,175	3,085,519	3,080,881
Net movement in funds		81,944	183,535	265,479	209,140
Reconciliation of funds:					
Total funds brought forward		424,292	2,606,525	3,030,817	2,821,677
Net movement in funds		81,944	183,535	265,479	209,140
Total funds carried forward		506,236	2,790,060	3,296,296	3,030,817

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

The notes on pages 20 to 36 form part of these financial statements.


East Kent Mencap
(A company limited by guarantee)
Registered number: 12263702

Balance Sheet
As at 30 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	16	2,781,125	2,829,177
Current assets			
Debtors	17	466,320	338,115
Cash at bank and in hand		953,713	822,275
		<u>1,420,033</u>	<u>1,160,390</u>
Current liabilities			
Creditors: amounts falling due within one year	18	(237,490)	(223,531)
Net current assets		<u>1,182,543</u>	<u>936,859</u>
Total assets less current liabilities		<u>3,963,668</u>	<u>3,766,036</u>
Creditors: amounts falling due after more than one year	19	(667,372)	(735,219)
Total net assets		<u><u>3,296,296</u></u>	<u><u>3,030,817</u></u>
Charity funds			
Restricted funds:			
Restricted funds	20	506,236	424,292
Unrestricted funds	20	2,790,060	2,606,525
Total funds		<u><u>3,296,296</u></u>	<u><u>3,030,817</u></u>

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

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Amy Rutland-Gray
(Chair of Trustees)

Date: 11 December 2025

The notes on pages 20 to 36 form part of these financial statements.

East Kent Mencap
(A company limited by guarantee)

Statement of Cash Flows
For the Year Ended 30 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	23	162,600	111,419
Cash flows from investing activities			
Dividends, interests and rents from investments		8,790	3,791
Proceeds from the sale of tangible fixed assets		-	305,000
Purchase of tangible fixed assets		(39,952)	(49,829)
Net cash (used in)/provided by investing activities		(31,162)	258,962
Change in cash and cash equivalents in the year		131,438	370,381
Cash and cash equivalents at the beginning of the year		822,275	451,894
Cash and cash equivalents at the end of the year	24	953,713	822,275

The notes on pages 20 to 36 form part of these financial statements

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

1. General information

East Kent Mencap is a private company limited by guarantee incorporated in England and Wales in the United Kingdom (registered number 12263702) . The registered office East Kent Mencap, Foresters Hall, Meeting Street, Ramsgate, Kent, CT11 9RT.

The financial statement are presented in sterling which is the functional currency of the Charity and rounded to the nearest £1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

East Kent Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees have a reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

Other trading activities comprise income generated from various fund raising and social events.

2.4 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Assets in the course of construction are included at costs incurred to date. Depreciation on these assets is not charged until they are brought into use.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2%	on cost
Motor vehicles	-	25%	reducing balance
Fixtures and fittings	-	25%	reducing balance

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

2. Accounting policies (continued)

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Estimating the useful economic life of tangible fixed assets for the purposes of determining a depreciation rate.

Estimating the carrying value of assets for the purposes of ensuring that this does not exceed their recoverable amount.

Estimating the recoverability of debtors for the purposes of determining whether there is a need for a bad debt provision.

Critical areas of judgment:

There are no significant judgements in relation to the above accounting policies that have a material impact on the financial statements.

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

4. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	1,677	5,994	7,671	23,360
<i>Analysis of 2024 total by fund</i>	16,328	7,032	23,360	

5. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from charitable activities	240,781	3,063,710	3,304,491	3,067,082
<i>Analysis of 2024 total by fund</i>	190,629	2,876,453	3,067,082	

KCC		1,970,715	1,844,279
Housing benefit		466,803	489,250
Direct payments from members		446,820	391,208
Grants (note 6)		240,670	193,360
Transport		9,389	9,994
Rent from residents		121,357	92,277
Rent from leased buildings		9,900	9,431
Local Authority Funding (non KCC)		23,975	24,302
Other		14,862	12,981
		3,304,491	3,067,082

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

6. Analysis of grants received

	2025	<i>2024</i>
	£	£
National Lottery Community Fund - GOLD	73,286	100,531
Southern Gas Network	57,859	-
Colyer Fergusson	30,000	-
KCC - short break activity grant	20,598	41,864
TDC Scrapstore	16,100	-
National Lottery Community Fund - Know Your Neighbourhood	13,995	-
Barretts Charitable Fund	8,300	-
Lawson Trust Kitchen	8,000	-
Other Grants	5,049	16,000
Electrical Safety Fund	4,830	-
Our Digital Health	2,417	4,833
Thanet Community	1,890	-
Sheerness Town Council Community Grant	496	570
Kent Community Foundation	-	10,000
Complex Needs	-	2,000
Barnado's	-	5,167
SEK Microfunding (Thanet)	-	500
KCC Funday	-	300
KCC Swale Trinity Hub	-	520
Frank Brake Community Fund	-	5,000
Queenborough Fishery Trust	-	500
Historic England	(2,150)	2,500
Shared Prosperity	-	1,500
Ramsgate Town Council Fund	-	1,575
	<u>240,670</u>	<u>193,360</u>

7. Income from other trading activities

Income from fundraising events

	Restricted	Unrestricted	Total	<i>Total</i>
	funds	funds	funds	funds
	2025	2025	2025	<i>2024</i>
	£	£	£	£
Fundraising	830	28,487	29,317	15,303
	<u>830</u>	<u>28,487</u>	<u>29,317</u>	<u>15,303</u>
<i>Analysis of 2024 total by fund</i>	<u>1,280</u>	<u>14,023</u>	<u>15,303</u>	

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

8. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Deposit account interest	8,790	8,790	3,791
<i>Analysis of 2024 total by fund</i>	3,791	3,791	

9. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Profit on disposal of fixed assets	729	729	180,485
<i>Total 2024</i>	180,485	180,485	

The profit on disposal of fixed assets in the prior year relates to the disposal of one property in December 2023.

10. Expenditure on raising funds

Fundraising trading expenses

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising trading expense	151	5,926	6,077	4,634
<i>Analysis of 2024 total by fund</i>	187	4,447	4,634	

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

11. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Cost of charitable activities	161,193	2,918,249	3,079,442	3,076,247
<i>Analysis of 2024 total by fund</i>	<i>126,647</i>	<i>2,949,600</i>	<i>3,076,247</i>	

12. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Cost of charitable activities	3,063,320	16,122	3,079,442	3,076,247
<i>Analysis of 2024 total</i>	<i>3,059,659</i>	<i>16,588</i>	<i>3,076,247</i>	

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

12. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	2,521,253	2,516,220
Depreciation	87,946	92,885
Rates and water	14,219	13,164
Insurance	37,765	35,462
Light and heat	52,180	56,516
Telephone, postage and stationary	14,041	15,142
Advertising	1,407	1,434
Sundries	22,222	13,256
Computer costs	61,592	52,508
Tenant share of utilities	15,494	14,307
Vehicle and transport costs	23,931	25,019
Room hire	10,265	9,926
Repairs and renewals	36,658	34,235
Cleaning and house facilities	31,585	27,989
Activities	23,546	24,826
Training	1,159	1,615
Professional fees	44,073	32,042
Legal fees	14,045	24,918
Interest and similar charges	46,171	53,740
Bad debts	3,768	14,455
	3,063,320	3,059,659

Analysis of support costs

	Governance costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Auditor's remuneration	16,122	16,122	16,588
<i>Total 2024</i>	<i>16,588</i>	<i>16,588</i>	

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

13. Auditors' remuneration

	2025 £	<i>2024</i> <i>£</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	16,470	15,912
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	210	-
	<u>210</u>	<u>-</u>

14. Staff costs

	2025 £	<i>2024</i> <i>£</i>
Wages and salaries	2,283,667	2,281,602
Social security costs	191,899	189,772
Pension costs	45,687	44,846
	<u>2,521,253</u>	<u>2,516,220</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	<i>2024</i> <i>No.</i>
Productive Staff	84	96
Administrative Staff	21	17
	<u>105</u>	<u>113</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	<i>2024</i> <i>No.</i>
In the band £70,001 - £80,000	1	1

Key management personnel of the Trust comprise of the Trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Trust was £197,122 (2024 - £198,728).

15. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

16. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost				
At 31 March 2024	3,541,194	50,935	128,972	3,721,101
Additions	18,993	15,377	5,582	39,952
Disposals	-	(14,945)	-	(14,945)
At 30 March 2025	3,560,187	51,367	134,554	3,746,108
Depreciation				
At 31 March 2024	771,572	26,134	94,218	891,924
Charge for the year	71,141	8,108	8,697	87,946
On disposals	-	(14,887)	-	(14,887)
At 30 March 2025	842,713	19,355	102,915	964,983
Net book value				
At 30 March 2025	2,717,474	32,012	31,639	2,781,125
At 30 March 2024	2,769,622	24,801	34,754	2,829,177

17. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	358,735	235,960
Other debtors	5,697	4,269
Prepayments and accrued income	101,888	97,886
	466,320	338,115

East Kent Mencap
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 30 March 2025

18. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Bank loans	78,559	86,994
Trade creditors	16,472	15,795
Other taxation and social security	41,847	37,214
Other creditors	33,550	33,686
Accruals	67,062	49,842
	<u>237,490</u>	<u>223,531</u>

19. Creditors: Amounts falling due after more than one year

	2025	<i>2024</i>
	£	£
Bank loans	667,372	735,219
	<u>667,372</u>	<u>735,219</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2025	<i>2024</i>
	£	£
Payable or repayable by instalments	-	212,937
	<u>-</u>	<u>212,937</u>

The bank loan is secured by a charge over the Charity's freehold property.

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Notes to the Financial Statements
For the Year Ended 30 March 2025

20. Statement of funds

Statement of funds - current year

	Balance at 31 March 2024 £	Income £	Expenditure £	Balance at 30 March 2025 £
Unrestricted funds				
General Funds	2,606,525	3,107,710	(2,924,175)	2,790,060
Restricted funds				
Housing Property Fund	31,254	-	(5,003)	26,251
Thanet Community Fund	16,434	(260)	(1,604)	14,570
Sheppey Community Fund	18,292	-	-	18,292
Canterbury Fund	9,222	-	(1,538)	7,684
National Lottery Grants	119,825	87,281	(70,041)	137,065
Short Breaks Grants	6,663	20,598	(18,118)	9,143
Hospital Saturday Fund	3,358	-	(2,313)	1,045
Kent Community Fund	15,003	-	(3,560)	11,443
Restricted Buildings Funds	133,940	-	(2,920)	131,020
Our Digital Health Fund	3,423	2,417	(1,452)	4,388
Sheerness Town Council Fund	117	496	(491)	122
KCC Swale Members Fund	400	1,600	-	2,000
Colyer Fergusson	-	30,000	(4,213)	25,787
Thanet District Council - Scrapstore	-	16,100	(5,795)	10,305
Lawson Trust	-	8,000	-	8,000
Barretts Charitable Fund	-	8,300	(187)	8,113
Electrical Safety Fund	-	4,830	(113)	4,717
Southern Gas Network	-	57,859	(26,916)	30,943
Other Restricted Funding	11,956	6,067	(13,305)	4,718
Various Restricted Funding Grants	54,405	-	(3,775)	50,630
	424,292	243,288	(161,344)	506,236
Total of funds	3,030,817	3,350,998	(3,085,519)	3,296,296

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Notes to the Financial Statements
For the Year Ended 30 March 2025

20. Statement of funds (continued)

Unrestricted Fund:

General Fund – represents income and expenditure that has not been deemed as restricted in nature and is not designated for any purpose.

Restricted Funds:

Housing Property Fund – Grants received to assist in the purchase of Backler House and Arkley Road. Amounts released annually to match depreciation charge in proportion to amounts funded by grant.

Thanet Community Fund – Funding specifically for projects within the Thanet community.

Sheppey Community Fund – Funding specifically for projects within the Sheppey community.

Canterbury Fund – Funding specifically for projects within the Canterbury community.

National Lottery Community Fund – GOLD – Funding specifically for Getting On with Learning Disability project.

Short Breaks Grants - This funding enables us to facilitate a Saturday Club for Disabled Young People aged between 13 and 18 years old. Through the club, we can allow young people to try new things and develop peer networks and friendships. The Young People take the lead in planning their activities, including getting involved in Community Projects. Parents benefit from much-needed respite while knowing their son or daughter is safe and engaged in an activity they enjoy.

Hospital Saturday Fund - Funding secured for a new hoist for CXN.

Kent Community Foundation - Funding specifically received to review the charity's current administrative systems and identify ways to streamline invoicing and timesheet systems.

Restricted Buildings Funds - Funding initially pledged funding for the restoration of Foresters Hall, the work was completed in 2023, with a much needed new roof and toilets for the listed building.

Our Digital Health Fund - This project collaborates with six national universities and partner organisations to ensure inclusive research addressing intellectual disabilities. Partners provide expertise and shape recruitment, co-analysis workshops, and dissemination, promoting equity, accessibility, and meaningful engagement to achieve impactful research outcomes.

Sheerness Town Council Fund - Funding provided for a litter pick project.

KCC Swale Members Fund - Funding provided for a Moving into Adulthood Event.

Colyer Ferguson - Grant awarded for 'Investing in Young People'. The grant was to develop the employability skills of young people aged 18-25 with a learning disability, learning difficulty or neurodivergence, through bespoke training to build their confidence, independence and well-being.

Thanet District Council - The ScrapStore - Grant from the Thanet District Council Prosperity Fund to employ a part-time employee at the ScrapStore for one year. The income has enabled us to extend our opening hours by 2 days. This has seen the ScrapStore go from strength to strength with an increased customer base, a rise in donations and more opportunities for people with a learning disability to volunteer and develop employability skills.

Barretts Charitable Fund - Funding provided for a kitchen refurbishment project.

Lawson Trust - Funding provided for a kitchen refurbishment project.

Electrical Safety - Funding provided to hold electrical safety workshops.

Southern Gas Network - Grant funding from SGN to provide free energy safety advice to people with a learning disability across East Kent. Dedicated employees have been trained to deliver one-to-one support and energy safety workshops, with all accompanying information materials designed in an easy-read format to improve understanding.

Other Restricted Funding - This category comprises several smaller restricted funds which have been received for specific purposes.

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Notes to the Financial Statements
For the Year Ended 30 March 2025

20. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 31 March 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 March 2024 £</i>
Unrestricted funds				
General Funds	2,478,788	3,081,784	(2,954,047)	2,606,525
Restricted funds				
Housing Property Fund	35,422	-	(4,168)	31,254
Thanet Community Fund	20,373	3,468	(7,407)	16,434
Sheppey Community Fund	18,292	-	-	18,292
Canterbury Fund	12,694	151	(3,623)	9,222
National Lottery Grants	62,114	100,531	(42,820)	119,825
Short Breaks Grants	6,688	41,864	(41,889)	6,663
Hospital Saturday Fund	29,146	-	(30)	29,116
Kent Community Fund	1,890	2,000	(532)	3,358
Restricted Buildings Funds	5,209	10,500	(706)	15,003
Our Digital Health Fund	19,736	-	-	19,736
Sheerness Town Council Fund	1,781	-	-	1,781
KCC Swale Members Fund	120,694	16,000	(2,754)	133,940
Colyer Fergusson	-	4,800	(1,778)	3,022
Thanet District Council - Scrapstore	-	4,833	(1,410)	3,423
Lawson Trust	-	5,167	(4,670)	497
Barretts Charitable Fund	-	300	(300)	-
Electrical Safety Fund	-	620	(503)	117
Southern Gas Network	-	520	(120)	400
Other Restricted Funding	-	500	(247)	253
Various Restricted Funding Grants	8,850	16,983	(13,877)	11,956
	342,889	208,237	(126,834)	424,292
Total of funds	2,821,677	3,290,021	(3,080,881)	3,030,817

East Kent Mencap
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Notes to the Financial Statements
For the Year Ended 30 March 2025

21. Summary of funds

Summary of funds - current year

	Balance at 31 March 2024	Income	Expenditure	Balance at 30 March 2025
	£	£	£	£
General funds	2,606,525	3,107,710	(2,924,175)	2,790,060
Restricted funds	424,292	243,288	(161,344)	506,236
	<u>3,030,817</u>	<u>3,350,998</u>	<u>(3,085,519)</u>	<u>3,296,296</u>

Summary of funds - prior year

	<i>Balance at 31 March 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 March 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
General funds	2,478,788	3,081,784	(2,954,047)	2,606,525
Restricted funds	342,889	208,237	(126,834)	424,292
	<u>2,821,677</u>	<u>3,290,021</u>	<u>(3,080,881)</u>	<u>3,030,817</u>

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025
	£	£	£
Tangible fixed assets	312,640	2,468,485	2,781,125
Current assets	193,596	1,226,437	1,420,033
Creditors due within one year	-	(237,490)	(237,490)
Creditors due in more than one year	-	(667,372)	(667,372)
Total	<u>506,236</u>	<u>2,790,060</u>	<u>3,296,296</u>

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Notes to the Financial Statements
For the Year Ended 30 March 2025

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds</i> 2024 £	<i>Unrestricted funds</i> 2024 £	<i>Total funds</i> 2024 £
Tangible fixed assets	293,827	2,535,350	2,829,177
Current assets	130,465	1,029,925	1,160,390
Creditors due within one year	-	(223,531)	(223,531)
Creditors due in more than one year	-	(735,219)	(735,219)
Total	424,292	2,606,525	3,030,817

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	265,479	209,140
Adjustments for:		
Depreciation charges	87,946	92,885
(Profit)/loss on sale of tangible asset	58	(180,485)
Dividends, interests and rents from investments	(8,790)	(3,791)
Decrease/(increase) in debtors	(128,205)	126,417
Decrease in creditors	(53,888)	(132,747)
Net cash provided by operating activities	162,600	111,419

24. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	953,713	822,275
Total cash and cash equivalents	953,713	822,275

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Notes to the Financial Statements
For the Year Ended 30 March 2025

25. Analysis of changes in net debt

	At 31 March 2024	Cash flows	At 30 March 2025
	£	£	£
Cash at bank and in hand	822,275	131,438	953,713
Debt due within 1 year	(86,994)	8,435	(78,559)
Debt due after 1 year	(735,219)	67,847	(667,372)
	<u>62</u>	<u>207,720</u>	<u>207,782</u>

26. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £45,687 (2024 - £44,846). As at the year end, £17,390 (2024 - £8,454) was payable to the fund at the balance sheet date.

27. Operating lease commitments

At 30 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	-	9,411
Later than 1 year and not later than 5 years	-	2,506
	<u>-</u>	<u>11,917</u>

28. Related party transactions

During the year, relatives of some trustees utilised the housing facilities at East Kent Mencap as customers. These transactions were at commercial rate.

29. Breakdown of net movement in funds

	2025 £	2024 £
Core operational income	3,350,269	3,109,536
Core operational expenditure	3,085,519	3,080,881
	<u>264,750</u>	<u>28,655</u>
Net operational surplus	729	180,485
Gain on property disposals	<u>265,479</u>	<u>209,140</u>
Net movement in funds per Statement of Financial Activities	<u>265,479</u>	<u>209,140</u>