

MENCAP WOLVERHAMPTON

England & Wales · Charity number 701532

Details

Other names	WOLVERHAMPTON SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS
Status	Registered
Legal form	Charitable company
Company number	02329515
Registered	1989-05-08
Register	View on the Charity Commission register

Contact

Address	Mencap Glyn Bank 13 Lloyd Street Wolverhampton WV6 0RL
Phone	07834237712
Email	WOLVESMENCAP@GMAIL.COM
Website	www.mencapwolverhampton.org.uk

Activities

Objects: 1) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY.2) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASONS OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE."LEARNING DISABILITY" MEANS ANY DEVELOPMENTAL DISABILITY OF THE MIND AND ANY ASSOCIATED CONDITION HOWSOEVER CAUSED AND WHETHER MILD, MODERATE OR SEVERE.

Activities: The provision of help for persons with a learning disability and for their families, dependants and carers.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£31,565	£48,813	-	-
2024-12-31	£30,070	£29,341	-	-
2023-12-31	£22,424	£30,918	-	-
2022-12-31	£21,491	£68,001	-	-
2021-12-31	£11,477	£31,964	-	-
2020-12-31	£56,404	£33,048	-	-

Trustees

Name	Role	Appointed
JILL HEPWOOD		2011-06-01
JUNE EILEEN HUNT		
Jan Vanstone		2015-05-11
Kolin Bhogal		2025-06-25
MRS JACKIE SILVESTER		
Mary Catherine Solomon		2014-03-10
SOPHIE ROBERTS		
Trudy Jean O'Hara		2016-10-11

MENCAP WOLVERHAMPTON

England & Wales - Charity number 701532

Accounts

COMPANY REGISTRATION NUMBER: 02329515
CHARITY REGISTRATION NUMBER: 701532

Mencap Wolverhampton
Company Limited by Guarantee
Unaudited Financial Statements
31st December 2025

GRIFFITHS & PEGG LIMITED

Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

Mencap Wolverhampton
Company Limited by Guarantee
Financial Statements
Year ended 31st December 2025

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Mencap Wolverhampton
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31st December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st December 2025.

Chair's report

Mencap Wolverhampton in 2025 saw continuing transition of the Charity from its revised formation in the 1980's to an updated, amended and modernised organisation supporting local learning-disabled people in the 21st century.

Our group of volunteer Trustees formed a sub-committee in 2024 to amend the Objectives and ensure the long-term future of the Charity and its main asset, a property called 'Glyn Bank'. During the process it was found that the house had been left in trust to 3 former individual trustees rather than the Charity itself. Only one of those trustees was still alive and Mencap Wolverhampton was in danger of losing the property by default to the national body. This has all led to huge expenditure, using specialist solicitors, to ensure that Glyn Bank remains an asset to the Charity and the people of Wolverhampton and the surrounding area. This process is now almost complete so Glyn Bank, which has recently been valued at £300k, is no longer at risk of being lost to the local community.

My thanks go to those Trustees who have spent countless hours researching the background of how and when Glyn Bank was gifted to Mencap Wolverhampton. Trustees have had many meetings with solicitors and contacts with the Charity Commission to ensure all the legal processes have been successfully completed.

Mencap Wolverhampton works with the adult learning disability community in a close three-way partnership. Gateway Club provides social and learning opportunities every Friday evening at Beckminster Church where up to 60 members enjoy themselves led by Trudy and a volunteer team. Trudy is also undertaking the herculean task of updating all our policies so that they comply with current regulations, for which I offer my sincere thanks.

The Crafty Gardener, a community interest company (not for profit), uses 'Glyn Bank' to deliver a host of activities including cookery, I.T., woodworking, arts and crafts, gardening and many more. 100's of hours of social, educational and supportive activities take place at 'Glyn Bank'. Crafty Gardeners is a highly respected organisation, unique in the local area, and they are taking part in six research projects led by universities around the country. To enable this to happen every day of the week we must keep the property in tip top condition and regular, continual maintenance takes place, this is not easy for a building originally constructed in 1891.

To this end in 2025 Mencap Wolverhampton paid for redecorating the building, removal of trees and the installation of a new boiler. Next year we will have to replace some of the windows and doors at the property. We must raise funding to pay for all the upkeep needed on the house.

All of this support comes at a price to Mencap Wolverhampton and fundraising must now be a top priority for the coming year. An unsuccessful application was made to Greggs in the hope of funding for some new windows. We are grateful for several donations received including a donation of £360 received from Mary Boswell and £500 from Rotary Club. Gateway had a donation following a cake sale at the church. Gateway transferred £1k to Mencap Wolverhampton in support of the spiralling legal costs we have incurred (likely to be over £20k).

This year we were pleased to welcome a new Trustee to the Board, Mr Kolin Bhogal, who has proved to be a great help with hosting a venue for meetings and expert advice with some maintenance issues.

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st December 2025

In conclusion I believe that Mencap Wolverhampton now has a good foundation to carry on for many years to come supported by an experienced, enthusiastic and dedicated team of Trustees who are all firmly committed to supporting adults with a learning disability.

Reference and administrative details

Registered charity name Mencap Wolverhampton

Charity registration number 701532

Company registration number 02329515

Principal office and registered office 13 Lloyd Street
Wolverhampton
WV6 0RL

The trustees

Mr A M Chilvers
Mrs P A Davies
Mrs J E Hunt
Mrs T J O'Hara
Mrs S Roberts
Mrs J Silvester
Mrs J E Vanstone
Mrs M C Solomon
Mr K Bhogal
Mrs J Hepwood

(Appointed 25th June 2025)

Independent examiner

Mr A A B Grainger FCA of
Griffiths and Pegg Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

Mencap Wolverhampton
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31st December 2025

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Mencap Wolverhampton is a charitable company, which was incorporated as a company on 19 December 1988. The company was a registered charity on 8 May 1989.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the charity. Under the requirements of the Memorandum and Articles of Association, the directors of the charity are required to resign and be re-selected each year. Due to the nature of the work of Mencap Wolverhampton, the focus is upon persons with a learning disability. The board of directors seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity from first-hand experience of working with the board and with persons with a learning disability. Additionally, new trustees meet with members of the board and discuss:

- The obligations of board members
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial positions are set out in the latest published accounts.
- Future plans and objectives.

Objectives and activities

The overall objective for which the charity was established is the relief of people with a learning disability in the City of Wolverhampton and its surrounding area.

The object and the Public Benefit are met through:

- The provision of help for them, their families, dependants and carers
- Making known the needs of its members to a wide range of social and medical service providers
- Practical and financial support to the organisations providing services to the members

The company is affiliated to Royal Mencap and works closely with its local representatives and also with other organisations with similar aims.

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2025

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Charity continues to support Gateway Club and has cemented its partnership with Crafty Gardeners (community interest company) and other organisations with similar aims by the provision of accommodation and advocacy.

No grants have been awarded this year due to the extensive and costly legal work that has been undertaken to update the Charity's Aims and to secure its long term future

Financial review

The trustees consider the most appropriate policy for the investment of surplus funds is to hold them within Bank Funds. This provides flexibility of movement in a period of low interest rates.

Reserves policy

The company's reserves are all available to enable the company to carry out its charitable objectives. Accordingly, the trustees do not have specific policy regarding the retention of the reserves. The trustees' main priority is to ensure that there are sufficient reserves to enable the company to continue its current activities in the event of a significant drop in funding.

The income continues to be provided by a wide range of individuals and groups. Fund raising activities are geared to involving members.

Finance for the charities continues to be difficult and the trustees are still very aware of the need for continues support for our members and associates.

The trustees' annual report and the strategic report were approved on 24th April 2026 and signed on behalf of the board of trustees by:



Mr A M Chilvers
Trustee

Mencap Wolverhampton
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Mencap Wolverhampton
Year ended 31st December 2025

I report to the trustees on my examination of the financial statements of Mencap Wolverhampton ('the charity') for the year ended 31st December 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr A A B Grainger FCA
Independent Examiner

Griffiths and Pegg Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

Mencap Wolverhampton
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31st December 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	11,690	1,608	13,298	11,855
Charitable activities	6	–	4,348	4,348	4,233
Other trading activities	7	90	4,092	4,182	5,001
Investment income	8	9,303	434	9,737	8,981
Total income		<u>21,083</u>	<u>10,482</u>	<u>31,565</u>	<u>30,070</u>
Expenditure					
Expenditure on charitable activities	9,10	39,976	8,837	48,813	29,341
Total expenditure		<u>39,976</u>	<u>8,837</u>	<u>48,813</u>	<u>29,341</u>
Net (expenditure)/income and net movement in funds					
		<u>(18,893)</u>	<u>1,645</u>	<u>(17,248)</u>	<u>729</u>
Reconciliation of funds					
Total funds brought forward		54,486	26,577	81,063	80,333
Total funds carried forward		<u>35,593</u>	<u>28,222</u>	<u>63,815</u>	<u>81,063</u>

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

Mencap Wolverhampton
Company Limited by Guarantee
Statement of Financial Position

31st December 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	15	1,700		1,600	
Cash at bank and in hand		<u>64,565</u>		<u>81,912</u>	
		66,265		83,512	
Creditors: amounts falling due within one year	16	<u>(2,450)</u>		<u>(2,450)</u>	
Net current assets			<u>63,815</u>		<u>81,062</u>
Total assets less current liabilities			<u>63,815</u>		<u>81,062</u>
Net assets			<u>63,815</u>		<u>81,062</u>
Funds of the charity					
Restricted funds			28,222		26,577
Unrestricted funds			<u>35,593</u>		<u>54,486</u>
Total charity funds	17		<u>63,815</u>		<u>81,063</u>

For the year ending 31st December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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.

These financial statements were approved by the board of trustees and authorised for issue on 24th April 2026, and are signed on behalf of the board by:

A. M. Chilvers

Mr A M Chilvers
Trustee

Mencap Wolverhampton
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31st December 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 13 Lloyd Street, Wolverhampton, WV6 0RL.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Mencap Wolverhampton
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

Mencap Wolverhampton is a company limited by guarantee and accordingly does not have a share capital.

Mencap Wolverhampton
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st December 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	11,690	290	11,980
Grants			
Grants receivable	–	1,318	1,318
	<u>11,690</u>	<u>1,608</u>	<u>13,298</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	11,130	350	11,480
Grants			
Grants receivable	–	375	375
	<u>11,130</u>	<u>725</u>	<u>11,855</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Other income from charitable activities	<u>4,348</u>	<u>4,348</u>	<u>4,233</u>	<u>4,233</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising events	<u>90</u>	<u>4,092</u>	<u>4,182</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	<u>1,716</u>	<u>3,285</u>	<u>5,001</u>

Mencap Wolverhampton
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31st December 2025

8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income from investment properties	9,000	–	9,000
Bank interest receivable	303	434	737
	<u>9,303</u>	<u>434</u>	<u>9,737</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from investment properties	7,900	–	7,900
Bank interest receivable	568	513	1,081
	<u>8,468</u>	<u>513</u>	<u>8,981</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct costs	34,593	8,837	43,430
Support costs	5,383	–	5,383
	<u>39,976</u>	<u>8,837</u>	<u>48,813</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	13,670	8,315	21,986
Support costs	7,355	–	7,355
	<u>21,025</u>	<u>8,315</u>	<u>29,341</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct costs	43,430	3,883	47,313	27,901
Governance costs	–	1,500	1,500	1,440
	<u>43,430</u>	<u>5,383</u>	<u>48,813</u>	<u>29,341</u>

Mencap Wolverhampton
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31st December 2025

11. Analysis of support costs

	Direct costs £	Total 2025 £	Total 2024 £
Premises	3,883	3,883	5,915
Governance costs	1,500	1,500	1,440
	<u>5,383</u>	<u>5,383</u>	<u>7,355</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,500	1,440

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	4,089	4,144

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - type 1	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

There were no trustees' expenses paid for the year ended 31 December 2025 (2024 £NIL).

15. Debtors

	2025 £	2024 £
Prepayments and accrued income	1,700	1,600

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,450	2,450

Mencap Wolverhampton
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31st December 2025

17. Analysis of charitable funds

Unrestricted funds

	At 1st January 2025 £	Income £	Expenditure £	At 31st December 2025 £
General funds	54,486	21,083	(39,976)	35,593

	At 1st January 2024 £	Income £	Expenditure £	At 31st December 2024 £
General funds	54,197	21,314	(21,025)	54,486

Restricted funds

	At 1st January 2025 £	Income £	Expenditure £	At 31st December 2025 £
Restricted Fund	26,577	10,482	(8,837)	28,222

	At 1st January 2024 £	Income £	Expenditure £	At 31st December 2024 £
Restricted Fund	26,136	8,756	(8,315)	26,577

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	38,043	28,222	66,265
Creditors less than 1 year	(2,450)	–	(2,450)
Net assets	<u>35,593</u>	<u>28,222</u>	<u>63,815</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	56,936	26,577	83,513
Creditors less than 1 year	(2,450)	–	(2,450)
Net assets	<u>54,486</u>	<u>26,577</u>	<u>81,063</u>

MENCAP WOLVERHAMPTON

England & Wales - Charity number 701532

Accounts

COMPANY REGISTRATION NUMBER: 02329515
CHARITY REGISTRATION NUMBER: 701532

Mencap Wolverhampton
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

GRIFFITHS & PEGG LIMITED

Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
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Mencap Wolverhampton
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2024

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Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Chair's report

Busy, busy, busy the Mencap Wolverhampton Committee of Trustees are working extremely hard to ensure all our SEND members are benefiting from a varied range of activities and social events. Part of this work has meant that a group of our volunteer Trustees have spent many hours researching the original aims of the Charity and updating our legal position (with the support of expensive specialist advisers) to bring all our objectives into the 21st century. This is a protracted task that has taken more than a year so far as records from the 1980's are not easily accessible. I would like to thank the Trustees who have given so much of their time and energy to update this paperwork.

Much activity is centred at our headquarters, Glyn Bank. The partnership we have with Crafty Gardeners who provide a great range of activities at both Glyn Bank and two allotment plots at Boundary Way, ensure our SEND members are learning a great deal and having much enjoyment. The Gateway Club, who meet on Friday evenings at Beckminster Church Hall, also provides a wide selection of activities and a lot of party time fun events.

Further maintenance work has been carried out at Glyn Bank in both the building and garden. This is necessary and is very much welcomed by members. Crafty Gardeners staff contribute not only a high standard of activities for SEND members but also provide financial support to ensure a safe and well-maintained environment. There are plans being developed to upgrade a number of rooms at the centre to expand further activities. We need to raise funds to carry out this work. Mencap Wolverhampton and Crafty Gardeners will jointly manage all activities and appeals to achieve this. As Chairman of Mencap Wolverhampton I feel incredibly proud and grateful with the opportunities provided by Mencap Wolverhampton, Crafty Gardeners and the Gateway Club. We also benefit from a large number of friends, families and people who volunteer and give their time to support many of our activities and events. I hope in the coming years we are able to recruit more people to become members of Mencap Wolverhampton. This could further enhance our programme of activities and also help to raise funds to finance not only the activities, but to carry out the maintenance work and running costs at Glyn Bank.

Finally, a heartfelt THANK YOU for all the support, hard work and time given by the Mencap Wolverhampton Trustees' Committee, our Administrator and our Finance Officer.

A M Chilvers
CHAIR, MENCAP WOLVERHAMPTON

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Reference and administrative details

Registered charity name Mencap Wolverhampton

Charity registration number 701532

Company registration number 02329515

Principal office and registered office 13 Lloyd Street
Wolverhampton
WV6 0RL

The trustees

Mr A M Chilvers
Mrs P A Davies
Mrs J E Hunt
Mrs T J O'Hara
Mrs S Roberts
Mrs J Silvester
Mrs J E Vanstone
Mrs M C Solomon
Mrs J Hepwood

Independent examiner Mr A A B Grainger FCA
Griffiths and Pegg Chartered Accountants
Independent Examiner
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Mencap Wolverhampton is a charitable company, which was incorporated as a company on 19 December 1988. The company was a registered charity on 8 May 1989.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the charity. Under the requirements of the Memorandum and Articles of Association, the directors of the charity are required to resign and be re-selected each year. Due to the nature of the work of Mencap Wolverhampton, the focus is upon persons with a learning disability. The board of directors seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity from first-hand experience of working with the board and with persons with a learning disability. Additionally, new trustees meet with members of the board and discuss:

- The obligations of board members
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Objectives and activities

The overall objective for which the charity was established is the relief of people with a learning disability in the City of Wolverhampton and its surrounding area.

The object and the Public Benefit are met through:

- The provision of help for them, their families, dependants and carers
- Making known the needs of its members to a wide range of social and medical service providers
- Practical and financial support to the organisations providing services to the members

The company is affiliated to Royal Mencap and works closely with its local representatives and also with other organisations with similar aims.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Achievements and performance

The charity continues to support Gateway clubs and other organisations with similar aims by the provision of accommodation, advocacy and where possible financial support.

Grants are approved after a review of the work and needs of the Company and of the recipient group.

The charity represents the interest of members on a wide range of social and medical services committees and groups.

Financial review

The trustees consider the most appropriate policy for the investment of surplus funds is to hold them within Bank Funds. This provides flexibility of movement in a period of low interest rates.

Reserves policy

The company's reserves are all available to enable the company to carry out its charitable objectives. Accordingly, the trustees do not have specific policy regarding the retention of the reserves. The trustees' main priority is to ensure that there are sufficient reserves to enable the company to continue its current activities in the event of a significant drop in funding.

The accounts are in respect of the year ended 31 December 2022.

The income continues to be provided by a wide range of individuals and groups. Fund raising activities are geared to involving members.

Finance for the charities continues to be difficult and the trustees are still very aware of the need for continues support for our members and associates.

The trustees' annual report and the strategic report were approved on 14 April 2025 and signed on behalf of the board of trustees by:

Mr A M Chilvers
Trustee

Mencap Wolverhampton

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mencap Wolverhampton

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Mencap Wolverhampton ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr A A B Grainger FCA
Griffiths and Pegg Chartered Accountants
independent Examiner

3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

14th April 2025

Mencap Wolverhampton

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	11,130	725	11,855	4,026
Charitable activities	6	–	4,233	4,233	8,465
Other trading activities	7	1,716	3,285	5,001	3,437
Investment income	8	8,468	513	8,981	6,496
Total income		<u>21,314</u>	<u>8,756</u>	<u>30,070</u>	<u>22,424</u>
Expenditure					
Expenditure on charitable activities	9,10	21,025	8,315	29,341	30,918
Total expenditure		<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
Net income/(expenditure) and net movement in funds					
		<u>289</u>	<u>441</u>	<u>729</u>	<u>(8,494)</u>
Reconciliation of funds					
Total funds brought forward		<u>54,197</u>	<u>26,136</u>	<u>80,333</u>	<u>88,828</u>
Total funds carried forward		<u>54,486</u>	<u>26,577</u>	<u>81,063</u>	<u>80,333</u>

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

The notes on pages 8 to 14 form part of these financial statements.

Mencap Wolverhampton
Company Limited by Guarantee
Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	15	1,600	1,604
Cash at bank and in hand		<u>81,912</u>	<u>81,522</u>
		83,512	83,126
Creditors: amounts falling due within one year	16	<u>(2,450)</u>	<u>(2,792)</u>
Net current assets		<u>81,062</u>	<u>80,334</u>
Total assets less current liabilities		<u>81,062</u>	<u>80,334</u>
Net assets		<u><u>81,062</u></u>	<u><u>80,334</u></u>
Funds of the charity			
Restricted funds		26,577	26,136
Unrestricted funds		<u>54,486</u>	<u>54,197</u>
Total charity funds	17	<u><u>81,063</u></u>	<u><u>80,333</u></u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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.

These financial statements were approved by the board of trustees and authorised for issue on 14 April 2025, and are signed on behalf of the board by:

Mr A M Chilvers
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 13 Lloyd Street, Wolverhampton, WV6 0RL.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Mencap Wolverhampton is a company limited by guarantee and accordingly does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations receivable	11,130	350	11,480

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	–	375	375
	<u>11,130</u>	<u>725</u>	<u>11,855</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations receivable	545	3,481	4,026
Grants			
Grants receivable	–	–	–
	<u>545</u>	<u>3,481</u>	<u>4,026</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Other income from charitable activities	<u>4,233</u>	<u>4,233</u>	<u>8,465</u>	<u>8,465</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	<u>1,716</u>	<u>3,285</u>	<u>5,001</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	<u>–</u>	<u>3,437</u>	<u>3,437</u>

8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from investment properties	7,900	–	7,900
Bank interest receivable	568	513	1,081
	<u>8,468</u>	<u>513</u>	<u>8,981</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from investment properties	6,000	–	6,000
Bank interest receivable	496	–	496
	<u>6,496</u>	<u>–</u>	<u>6,496</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	13,671	8,315	21,986
Support costs	7,354	–	7,355
	<u>21,025</u>	<u>8,315</u>	<u>29,341</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	6,008	14,762	20,769
Support costs	10,149	–	10,149
	<u>16,157</u>	<u>14,762</u>	<u>30,918</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct costs	21,986	5,915	27,901	30,918
Governance costs	–	1,440	1,440	–
	<u>21,986</u>	<u>7,355</u>	<u>29,341</u>	<u>30,918</u>

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £	Total 2023 £
Premises	5,915	5,915	9,821

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,440	1,440

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	4,144	3,336

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

There were no trustees' expenses paid for the year ended 31 December 2024 (2023 None)

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,600	1,604

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,450	2,450
Social security and other taxes	–	150
Other creditors	–	192
	<u>2,450</u>	<u>2,792</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024
General funds	<u>54,197</u>	<u>21,314</u>	<u>(21,025)</u>	<u>54,486</u>

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
General funds	<u>63,313</u>	<u>7,041</u>	<u>(16,157)</u>	<u>54,197</u>

Restricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024
Restricted Fund	<u>26,136</u>	<u>8,756</u>	<u>(8,315)</u>	<u>26,577</u>

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
Restricted Fund	<u>25,515</u>	<u>15,383</u>	<u>(14,762)</u>	<u>26,136</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	56,935	26,577	83,512
Creditors less than 1 year	(2,450)	–	(2,450)
Net assets	<u>54,485</u>	<u>26,577</u>	<u>81,062</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	56,991	26,136	83,127
Creditors less than 1 year	(2,792)	–	(2,792)
Net assets	<u>54,199</u>	<u>26,136</u>	<u>80,335</u>

Mencap Wolverhampton
Company Limited by Guarantee
Management Information
Year ended 31 December 2024

The following pages do not form part of the financial statements.

Mencap Wolverhampton

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	11,480	4,026
Grants receivable	375	–
	<u>11,855</u>	<u>4,026</u>
Charitable activities		
Other income from charitable activities	4,233	8,465
Other trading activities		
Fundraising events	5,001	3,437
Investment income		
Income from investment properties	7,900	6,000
Bank interest receivable	1,081	496
	<u>8,981</u>	<u>6,496</u>
Total income	<u>30,070</u>	<u>22,424</u>
Expenditure		
Expenditure on charitable activities		
Purchases	–	310
Wages and salaries	4,144	3,336
Rent	2,494	2,547
Rates and water	1,667	152
Light and heat	5,915	4,741
Repairs and maintenance	200	254
Insurance	2,027	969
Other establishment	4,722	5,079
Other motor/travel costs	1,550	290
Legal and professional fees	1,440	960
Other office costs	1,980	1,501
Gateway activities	3,202	9,544
Event costs	–	1,235
	<u>29,341</u>	<u>30,918</u>
Total expenditure	<u>29,341</u>	<u>30,918</u>
Net income/(expenditure)	<u>729</u>	<u>(8,494)</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Purchases	–	310
Rates & water	1,667	152
Repairs & maintenance	200	254
Insurance	2,027	969
Other establishment	4,722	–
Legal and professional fees	–	960
Other office costs	1,980	515
	<u>10,596</u>	<u>3,160</u>
<i>Support costs</i>		
Light & heat	5,915	4,741
Other establishment	–	5,079
Other office costs	–	329
	<u>5,915</u>	<u>10,149</u>
Activity type 2		
<i>Activities undertaken directly</i>		
Wages/salaries	4,144	3,336
Rent	2,494	2,547
Other motor/travel costs	1,550	290
Other office costs	–	657
Gateway activities	3,202	9,544
Event costs	–	1,235
	<u>11,390</u>	<u>17,609</u>
Governance costs		
Governance costs - accountancy fees	1,440	–
	<u>1,440</u>	<u>–</u>
Expenditure on charitable activities	<u>29,341</u>	<u>30,918</u>

COMPANY REGISTRATION NUMBER: 02329515
CHARITY REGISTRATION NUMBER: 701532

Mencap Wolverhampton
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

GRIFFITHS & PEGG LIMITED

Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

Mencap Wolverhampton
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2024

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Statement of financial position	7
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The following pages do not form part of the financial statements	
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Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Chair's report

Busy, busy, busy the Mencap Wolverhampton Committee of Trustees are working extremely hard to ensure all our SEND members are benefiting from a varied range of activities and social events. Part of this work has meant that a group of our volunteer Trustees have spent many hours researching the original aims of the Charity and updating our legal position (with the support of expensive specialist advisers) to bring all our objectives into the 21st century. This is a protracted task that has taken more than a year so far as records from the 1980's are not easily accessible. I would like to thank the Trustees who have given so much of their time and energy to update this paperwork.

Much activity is centred at our headquarters, Glyn Bank. The partnership we have with Crafty Gardeners who provide a great range of activities at both Glyn Bank and two allotment plots at Boundary Way, ensure our SEND members are learning a great deal and having much enjoyment. The Gateway Club, who meet on Friday evenings at Beckminster Church Hall, also provides a wide selection of activities and a lot of party time fun events.

Further maintenance work has been carried out at Glyn Bank in both the building and garden. This is necessary and is very much welcomed by members. Crafty Gardeners staff contribute not only a high standard of activities for SEND members but also provide financial support to ensure a safe and well-maintained environment. There are plans being developed to upgrade a number of rooms at the centre to expand further activities. We need to raise funds to carry out this work. Mencap Wolverhampton and Crafty Gardeners will jointly manage all activities and appeals to achieve this. As Chairman of Mencap Wolverhampton I feel incredibly proud and grateful with the opportunities provided by Mencap Wolverhampton, Crafty Gardeners and the Gateway Club. We also benefit from a large number of friends, families and people who volunteer and give their time to support many of our activities and events. I hope in the coming years we are able to recruit more people to become members of Mencap Wolverhampton. This could further enhance our programme of activities and also help to raise funds to finance not only the activities, but to carry out the maintenance work and running costs at Glyn Bank.

Finally, a heartfelt THANK YOU for all the support, hard work and time given by the Mencap Wolverhampton Trustees' Committee, our Administrator and our Finance Officer.

A M Chilvers
CHAIR, MENCAP WOLVERHAMPTON

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Reference and administrative details

Registered charity name Mencap Wolverhampton

Charity registration number 701532

Company registration number 02329515

Principal office and registered office 13 Lloyd Street
Wolverhampton
WV6 0RL

The trustees

Mr A M Chilvers
Mrs P A Davies
Mrs J E Hunt
Mrs T J O'Hara
Mrs S Roberts
Mrs J Silvester
Mrs J E Vanstone
Mrs M C Solomon
Mrs J Hepwood

Independent examiner Mr A A B Grainger FCA
Griffiths and Pegg Chartered Accountants
Independent Examiner
3 Hagley Court South
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Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Mencap Wolverhampton is a charitable company, which was incorporated as a company on 19 December 1988. The company was a registered charity on 8 May 1989.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the charity. Under the requirements of the Memorandum and Articles of Association, the directors of the charity are required to resign and be re-selected each year. Due to the nature of the work of Mencap Wolverhampton, the focus is upon persons with a learning disability. The board of directors seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity from first-hand experience of working with the board and with persons with a learning disability. Additionally, new trustees meet with members of the board and discuss:

- The obligations of board members
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Objectives and activities

The overall objective for which the charity was established is the relief of people with a learning disability in the City of Wolverhampton and its surrounding area.

The object and the Public Benefit are met through:

- The provision of help for them, their families, dependants and carers
- Making known the needs of its members to a wide range of social and medical service providers
- Practical and financial support to the organisations providing services to the members

The company is affiliated to Royal Mencap and works closely with its local representatives and also with other organisations with similar aims.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Achievements and performance

The charity continues to support Gateway clubs and other organisations with similar aims by the provision of accommodation, advocacy and where possible financial support.

Grants are approved after a review of the work and needs of the Company and of the recipient group.

The charity represents the interest of members on a wide range of social and medical services committees and groups.

Financial review

The trustees consider the most appropriate policy for the investment of surplus funds is to hold them within Bank Funds. This provides flexibility of movement in a period of low interest rates.

Reserves policy

The company's reserves are all available to enable the company to carry out its charitable objectives. Accordingly, the trustees do not have specific policy regarding the retention of the reserves. The trustees' main priority is to ensure that there are sufficient reserves to enable the company to continue its current activities in the event of a significant drop in funding.

The accounts are in respect of the year ended 31 December 2022.

The income continues to be provided by a wide range of individuals and groups. Fund raising activities are geared to involving members.

Finance for the charities continues to be difficult and the trustees are still very aware of the need for continues support for our members and associates.

The trustees' annual report and the strategic report were approved on 14 April 2025 and signed on behalf of the board of trustees by:

Mr A M Chilvers
Trustee

Mencap Wolverhampton

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mencap Wolverhampton

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Mencap Wolverhampton ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr A A B Grainger FCA
Griffiths and Pegg Chartered Accountants
independent Examiner

3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

14th April 2025

Mencap Wolverhampton

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	11,130	725	11,855	4,026
Charitable activities	6	–	4,233	4,233	8,465
Other trading activities	7	1,716	3,285	5,001	3,437
Investment income	8	8,468	513	8,981	6,496
Total income		<u>21,314</u>	<u>8,756</u>	<u>30,070</u>	<u>22,424</u>
Expenditure					
Expenditure on charitable activities	9,10	21,025	8,315	29,341	30,918
Total expenditure		<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
Net income/(expenditure) and net movement in funds					
		<u>289</u>	<u>441</u>	<u>729</u>	<u>(8,494)</u>
Reconciliation of funds					
Total funds brought forward		<u>54,197</u>	<u>26,136</u>	<u>80,333</u>	<u>88,828</u>
Total funds carried forward		<u>54,486</u>	<u>26,577</u>	<u>81,063</u>	<u>80,333</u>

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

The notes on pages 8 to 14 form part of these financial statements.

Mencap Wolverhampton
Company Limited by Guarantee
Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	15	1,600	1,604
Cash at bank and in hand		81,912	81,522
		<u>83,512</u>	<u>83,126</u>
Creditors: amounts falling due within one year	16	(2,450)	(2,792)
Net current assets		<u>81,062</u>	<u>80,334</u>
Total assets less current liabilities		<u>81,062</u>	<u>80,334</u>
Net assets		<u><u>81,062</u></u>	<u><u>80,334</u></u>
Funds of the charity			
Restricted funds		26,577	26,136
Unrestricted funds		54,486	54,197
Total charity funds	17	<u><u>81,063</u></u>	<u><u>80,333</u></u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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.

These financial statements were approved by the board of trustees and authorised for issue on 14 April 2025, and are signed on behalf of the board by:

Mr A M Chilvers
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 13 Lloyd Street, Wolverhampton, WV6 0RL.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Mencap Wolverhampton is a company limited by guarantee and accordingly does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations receivable	11,130	350	11,480

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	–	375	375
	<u>11,130</u>	<u>725</u>	<u>11,855</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations receivable	545	3,481	4,026
Grants			
Grants receivable	–	–	–
	<u>545</u>	<u>3,481</u>	<u>4,026</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Other income from charitable activities	<u>4,233</u>	<u>4,233</u>	<u>8,465</u>	<u>8,465</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	<u>1,716</u>	<u>3,285</u>	<u>5,001</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	<u>–</u>	<u>3,437</u>	<u>3,437</u>

8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from investment properties	7,900	–	7,900
Bank interest receivable	568	513	1,081
	<u>8,468</u>	<u>513</u>	<u>8,981</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from investment properties	6,000	–	6,000
Bank interest receivable	496	–	496
	<u>6,496</u>	<u>–</u>	<u>6,496</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	13,671	8,315	21,986
Support costs	7,354	–	7,355
	<u>21,025</u>	<u>8,315</u>	<u>29,341</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	6,008	14,762	20,769
Support costs	10,149	–	10,149
	<u>16,157</u>	<u>14,762</u>	<u>30,918</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct costs	21,986	5,915	27,901	30,918
Governance costs	–	1,440	1,440	–
	<u>21,986</u>	<u>7,355</u>	<u>29,341</u>	<u>30,918</u>

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £	Total 2023 £
Premises	5,915	5,915	9,821

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,440	1,440

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	4,144	3,336

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

There were no trustees' expenses paid for the year ended 31 December 2024 (2023 None)

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,600	1,604

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,450	2,450
Social security and other taxes	–	150
Other creditors	–	192
	<u>2,450</u>	<u>2,792</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>54,197</u>	<u>21,314</u>	<u>(21,025)</u>	<u>54,486</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>63,313</u>	<u>7,041</u>	<u>(16,157)</u>	<u>54,197</u>

Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Restricted Fund	<u>26,136</u>	<u>8,756</u>	<u>(8,315)</u>	<u>26,577</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund	<u>25,515</u>	<u>15,383</u>	<u>(14,762)</u>	<u>26,136</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	56,935	26,577	83,512
Creditors less than 1 year	(2,450)	–	(2,450)
Net assets	<u>54,485</u>	<u>26,577</u>	<u>81,062</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	56,991	26,136	83,127
Creditors less than 1 year	(2,792)	–	(2,792)
Net assets	<u>54,199</u>	<u>26,136</u>	<u>80,335</u>

Mencap Wolverhampton
Company Limited by Guarantee
Management Information
Year ended 31 December 2024

The following pages do not form part of the financial statements.

Mencap Wolverhampton

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	11,480	4,026
Grants receivable	375	–
	<u>11,855</u>	<u>4,026</u>
Charitable activities		
Other income from charitable activities	4,233	8,465
Other trading activities		
Fundraising events	5,001	3,437
Investment income		
Income from investment properties	7,900	6,000
Bank interest receivable	1,081	496
	<u>8,981</u>	<u>6,496</u>
Total income	<u>30,070</u>	<u>22,424</u>
Expenditure		
Expenditure on charitable activities		
Purchases	–	310
Wages and salaries	4,144	3,336
Rent	2,494	2,547
Rates and water	1,667	152
Light and heat	5,915	4,741
Repairs and maintenance	200	254
Insurance	2,027	969
Other establishment	4,722	5,079
Other motor/travel costs	1,550	290
Legal and professional fees	1,440	960
Other office costs	1,980	1,501
Gateway activities	3,202	9,544
Event costs	–	1,235
	<u>29,341</u>	<u>30,918</u>
Total expenditure	<u>29,341</u>	<u>30,918</u>
Net income/(expenditure)	<u>729</u>	<u>(8,494)</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Purchases	–	310
Rates & water	1,667	152
Repairs & maintenance	200	254
Insurance	2,027	969
Other establishment	4,722	–
Legal and professional fees	–	960
Other office costs	1,980	515
	<u>10,596</u>	<u>3,160</u>
<i>Support costs</i>		
Light & heat	5,915	4,741
Other establishment	–	5,079
Other office costs	–	329
	<u>5,915</u>	<u>10,149</u>
Activity type 2		
<i>Activities undertaken directly</i>		
Wages/salaries	4,144	3,336
Rent	2,494	2,547
Other motor/travel costs	1,550	290
Other office costs	–	657
Gateway activities	3,202	9,544
Event costs	–	1,235
	<u>11,390</u>	<u>17,609</u>
Governance costs		
Governance costs - accountancy fees	1,440	–
	<u>1,440</u>	<u>–</u>
Expenditure on charitable activities	<u>29,341</u>	<u>30,918</u>

COMPANY REGISTRATION NUMBER: 02329515
CHARITY REGISTRATION NUMBER: 701532

Mencap Wolverhampton
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

GRIFFITHS & PEGG LIMITED

Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

Mencap Wolverhampton
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2024

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Trustees' annual report (incorporating the director's report)	1 to 4
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Statement of financial activities (including income and expenditure account)	6
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Notes to the financial statements	8 to 14
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Chair's report

Busy, busy, busy the Mencap Wolverhampton Committee of Trustees are working extremely hard to ensure all our SEND members are benefiting from a varied range of activities and social events. Part of this work has meant that a group of our volunteer Trustees have spent many hours researching the original aims of the Charity and updating our legal position (with the support of expensive specialist advisers) to bring all our objectives into the 21st century. This is a protracted task that has taken more than a year so far as records from the 1980's are not easily accessible. I would like to thank the Trustees who have given so much of their time and energy to update this paperwork.

Much activity is centred at our headquarters, Glyn Bank. The partnership we have with Crafty Gardeners who provide a great range of activities at both Glyn Bank and two allotment plots at Boundary Way, ensure our SEND members are learning a great deal and having much enjoyment. The Gateway Club, who meet on Friday evenings at Beckminster Church Hall, also provides a wide selection of activities and a lot of party time fun events.

Further maintenance work has been carried out at Glyn Bank in both the building and garden. This is necessary and is very much welcomed by members. Crafty Gardeners staff contribute not only a high standard of activities for SEND members but also provide financial support to ensure a safe and well-maintained environment. There are plans being developed to upgrade a number of rooms at the centre to expand further activities. We need to raise funds to carry out this work. Mencap Wolverhampton and Crafty Gardeners will jointly manage all activities and appeals to achieve this. As Chairman of Mencap Wolverhampton I feel incredibly proud and grateful with the opportunities provided by Mencap Wolverhampton, Crafty Gardeners and the Gateway Club. We also benefit from a large number of friends, families and people who volunteer and give their time to support many of our activities and events. I hope in the coming years we are able to recruit more people to become members of Mencap Wolverhampton. This could further enhance our programme of activities and also help to raise funds to finance not only the activities, but to carry out the maintenance work and running costs at Glyn Bank.

Finally, a heartfelt THANK YOU for all the support, hard work and time given by the Mencap Wolverhampton Trustees' Committee, our Administrator and our Finance Officer.

A M Chilvers
CHAIR, MENCAP WOLVERHAMPTON

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Reference and administrative details

Registered charity name Mencap Wolverhampton

Charity registration number 701532

Company registration number 02329515

Principal office and registered office 13 Lloyd Street
Wolverhampton
WV6 0RL

The trustees

Mr A M Chilvers
Mrs P A Davies
Mrs J E Hunt
Mrs T J O'Hara
Mrs S Roberts
Mrs J Silvester
Mrs J E Vanstone
Mrs M C Solomon
Mrs J Hepwood

Independent examiner Mr A A B Grainger FCA
Griffiths and Pegg Chartered Accountants
Independent Examiner
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Mencap Wolverhampton is a charitable company, which was incorporated as a company on 19 December 1988. The company was a registered charity on 8 May 1989.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the charity. Under the requirements of the Memorandum and Articles of Association, the directors of the charity are required to resign and be re-selected each year. Due to the nature of the work of Mencap Wolverhampton, the focus is upon persons with a learning disability. The board of directors seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity from first-hand experience of working with the board and with persons with a learning disability. Additionally, new trustees meet with members of the board and discuss:

- The obligations of board members
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Objectives and activities

The overall objective for which the charity was established is the relief of people with a learning disability in the City of Wolverhampton and its surrounding area.

The object and the Public Benefit are met through:

- The provision of help for them, their families, dependants and carers
- Making known the needs of its members to a wide range of social and medical service providers
- Practical and financial support to the organisations providing services to the members

The company is affiliated to Royal Mencap and works closely with its local representatives and also with other organisations with similar aims.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Mencap Wolverhampton

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Achievements and performance

The charity continues to support Gateway clubs and other organisations with similar aims by the provision of accommodation, advocacy and where possible financial support.

Grants are approved after a review of the work and needs of the Company and of the recipient group.

The charity represents the interest of members on a wide range of social and medical services committees and groups.

Financial review

The trustees consider the most appropriate policy for the investment of surplus funds is to hold them within Bank Funds. This provides flexibility of movement in a period of low interest rates.

Reserves policy

The company's reserves are all available to enable the company to carry out its charitable objectives. Accordingly, the trustees do not have specific policy regarding the retention of the reserves. The trustees' main priority is to ensure that there are sufficient reserves to enable the company to continue its current activities in the event of a significant drop in funding.

The accounts are in respect of the year ended 31 December 2022.

The income continues to be provided by a wide range of individuals and groups. Fund raising activities are geared to involving members.

Finance for the charities continues to be difficult and the trustees are still very aware of the need for continues support for our members and associates.

The trustees' annual report and the strategic report were approved on 14 April 2025 and signed on behalf of the board of trustees by:

Mr A M Chilvers
Trustee

Mencap Wolverhampton

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mencap Wolverhampton

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Mencap Wolverhampton ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr A A B Grainger FCA
Griffiths and Pegg Chartered Accountants
independent Examiner

3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
DY5 1XE

14th April 2025

Mencap Wolverhampton

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	11,130	725	11,855	4,026
Charitable activities	6	–	4,233	4,233	8,465
Other trading activities	7	1,716	3,285	5,001	3,437
Investment income	8	8,468	513	8,981	6,496
Total income		<u>21,314</u>	<u>8,756</u>	<u>30,070</u>	<u>22,424</u>
Expenditure					
Expenditure on charitable activities	9,10	21,025	8,315	29,341	30,918
Total expenditure		<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
Net income/(expenditure) and net movement in funds					
		<u>289</u>	<u>441</u>	<u>729</u>	<u>(8,494)</u>
Reconciliation of funds					
Total funds brought forward		<u>54,197</u>	<u>26,136</u>	<u>80,333</u>	<u>88,828</u>
Total funds carried forward		<u>54,486</u>	<u>26,577</u>	<u>81,063</u>	<u>80,333</u>

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

The notes on pages 8 to 14 form part of these financial statements.

Mencap Wolverhampton
Company Limited by Guarantee
Statement of Financial Position
31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	15	1,600	1,604
Cash at bank and in hand		<u>81,912</u>	<u>81,522</u>
		83,512	83,126
Creditors: amounts falling due within one year	16	<u>(2,450)</u>	<u>(2,792)</u>
Net current assets		<u>81,062</u>	<u>80,334</u>
Total assets less current liabilities		<u>81,062</u>	<u>80,334</u>
Net assets		<u><u>81,062</u></u>	<u><u>80,334</u></u>
Funds of the charity			
Restricted funds		26,577	26,136
Unrestricted funds		<u>54,486</u>	<u>54,197</u>
Total charity funds	17	<u><u>81,063</u></u>	<u><u>80,333</u></u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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.

These financial statements were approved by the board of trustees and authorised for issue on 14 April 2025, and are signed on behalf of the board by:

Mr A M Chilvers
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 13 Lloyd Street, Wolverhampton, WV6 0RL.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Mencap Wolverhampton is a company limited by guarantee and accordingly does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations receivable	11,130	350	11,480

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	–	375	375
	<u>11,130</u>	<u>725</u>	<u>11,855</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations receivable	545	3,481	4,026
Grants			
Grants receivable	–	–	–
	<u>545</u>	<u>3,481</u>	<u>4,026</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Other income from charitable activities	<u>4,233</u>	<u>4,233</u>	<u>8,465</u>	<u>8,465</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	<u>1,716</u>	<u>3,285</u>	<u>5,001</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	<u>–</u>	<u>3,437</u>	<u>3,437</u>

8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from investment properties	7,900	–	7,900
Bank interest receivable	568	513	1,081
	<u>8,468</u>	<u>513</u>	<u>8,981</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from investment properties	6,000	–	6,000
Bank interest receivable	496	–	496
	<u>6,496</u>	<u>–</u>	<u>6,496</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	13,671	8,315	21,986
Support costs	7,354	–	7,355
	<u>21,025</u>	<u>8,315</u>	<u>29,341</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	6,008	14,762	20,769
Support costs	10,149	–	10,149
	<u>16,157</u>	<u>14,762</u>	<u>30,918</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct costs	21,986	5,915	27,901	30,918
Governance costs	–	1,440	1,440	–
	<u>21,986</u>	<u>7,355</u>	<u>29,341</u>	<u>30,918</u>

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £	Total 2023 £
Premises	5,915	5,915	9,821

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,440	1,440

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	4,144	3,336

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

There were no trustees' expenses paid for the year ended 31 December 2024 (2023 None)

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,600	1,604

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,450	2,450
Social security and other taxes	–	150
Other creditors	–	192
	<u>2,450</u>	<u>2,792</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>54,197</u>	<u>21,314</u>	<u>(21,025)</u>	<u>54,486</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>63,313</u>	<u>7,041</u>	<u>(16,157)</u>	<u>54,197</u>

Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Restricted Fund	<u>26,136</u>	<u>8,756</u>	<u>(8,315)</u>	<u>26,577</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund	<u>25,515</u>	<u>15,383</u>	<u>(14,762)</u>	<u>26,136</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	56,935	26,577	83,512
Creditors less than 1 year	(2,450)	–	(2,450)
Net assets	<u>54,485</u>	<u>26,577</u>	<u>81,062</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	56,991	26,136	83,127
Creditors less than 1 year	(2,792)	–	(2,792)
Net assets	<u>54,199</u>	<u>26,136</u>	<u>80,335</u>

Mencap Wolverhampton
Company Limited by Guarantee
Management Information
Year ended 31 December 2024

The following pages do not form part of the financial statements.

Mencap Wolverhampton

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	11,480	4,026
Grants receivable	375	–
	<u>11,855</u>	<u>4,026</u>
Charitable activities		
Other income from charitable activities	4,233	8,465
Other trading activities		
Fundraising events	5,001	3,437
Investment income		
Income from investment properties	7,900	6,000
Bank interest receivable	1,081	496
	<u>8,981</u>	<u>6,496</u>
Total income	<u>30,070</u>	<u>22,424</u>
Expenditure		
Expenditure on charitable activities		
Purchases	–	310
Wages and salaries	4,144	3,336
Rent	2,494	2,547
Rates and water	1,667	152
Light and heat	5,915	4,741
Repairs and maintenance	200	254
Insurance	2,027	969
Other establishment	4,722	5,079
Other motor/travel costs	1,550	290
Legal and professional fees	1,440	960
Other office costs	1,980	1,501
Gateway activities	3,202	9,544
Event costs	–	1,235
	<u>29,341</u>	<u>30,918</u>
Total expenditure	<u>29,341</u>	<u>30,918</u>
Net income/(expenditure)	<u>729</u>	<u>(8,494)</u>

Mencap Wolverhampton

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Purchases	–	310
Rates & water	1,667	152
Repairs & maintenance	200	254
Insurance	2,027	969
Other establishment	4,722	–
Legal and professional fees	–	960
Other office costs	1,980	515
	<u>10,596</u>	<u>3,160</u>
<i>Support costs</i>		
Light & heat	5,915	4,741
Other establishment	–	5,079
Other office costs	–	329
	<u>5,915</u>	<u>10,149</u>
Activity type 2		
<i>Activities undertaken directly</i>		
Wages/salaries	4,144	3,336
Rent	2,494	2,547
Other motor/travel costs	1,550	290
Other office costs	–	657
Gateway activities	3,202	9,544
Event costs	–	1,235
	<u>11,390</u>	<u>17,609</u>
Governance costs		
Governance costs - accountancy fees	1,440	–
	<u>1,440</u>	<u>–</u>
Expenditure on charitable activities	<u>29,341</u>	<u>30,918</u>

MENCAP WOLVERHAMPTON

England & Wales - Charity number 701532

Accounts

REGISTERED COMPANY NUMBER: 02329515 (England and Wales)
REGISTERED CHARITY NUMBER: 701532

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
MENCAP WOLVERHAMPTON

Crombies Accountants Limited
Chartered Accountants
34 Waterloo Road
Wolverhampton
West Midlands
WV1 4DG

MENCAP WOLVERHAMPTON

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FOR THE YEAR ENDED 31 DECEMBER 2020

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MENCAP WOLVERHAMPTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 overall object for which the charity was established is the relief of people with a learning disability in the City of Wolverhampton and its surrounding area.

The objectives and the Public Benefit are met through:

- The provision of help and advice for them, their families, dependants and carers
- Making known the needs of its members to a wide range of social and medical service providers
- Practical and financial support to the organisations providing services to the members

The company is affiliated to Royal Mencap and works closely with its local representatives and also with other organisations with similar aims

ACHIEVEMENT AND PERFORMANCE

The year under review was largely operating under Lockdown and Shielding restrictions. The committee continued to meet regularly but virtually by the internet.

The charity continued to operate the Gateway Club and to support other organisations with similar aims by the provision of accommodation, advocacy, and where possible financial support. When the Club was unable to meet Face-to Face the opportunity was taken (with the aid of a grant) to increase the computing and on-line facilities and skills of the members.

Grants are approved after a review of the work and needs of the Company and of the recipient group.

The charity represents the interest of members on a wide range of social and medical services committees and groups.

FINANCIAL REVIEW

Investment policy and objectives

The trustees consider the most appropriate policy for the investment of surplus funds is to hold them within Bank Funds. This provides flexibility of movement in a period of low interest rates.

Reserves policy

The company's reserves are all available to enable the company to carry out its charitable objectives. Accordingly, the trustees do not have a specific policy regarding the retention of reserves. The trustees' main priority is to ensure that there are sufficient reserves to enable the company to continue its current activities in the event of a significant drop in funding.

The accounts are in respect of the year ended 31 December 2020.

The income continues to be provided by a wide range of individuals and groups. Fund raising activities are geared to involving members.

Finance for charities continues to be difficult and the trustees are very grateful for the support that Mencap Wolverhampton has received during the year.

MENCAP WOLVERHAMPTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

Thanks to a dedicated and enthusiastic team of volunteers, Wolverhampton Gateway Club has continued to support members during lock down.

Premises- During the year, Mencap Wolverhampton has been refurbishing the Charity's freehold premises and adding additional toilet facilities.

The Charity is continuing to develop new partnerships to benefit the social and employment skills of young persons with learning difficulties.

Other projects will be maintained and developed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Mencap Wolverhampton is a charitable company, which was incorporated as a company on 19 December 1988. The company was registered as a charity on 8 May 1989

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the charity.

Under the requirements of the Memorandum and Articles of Association, the directors of the charity are required to resign and be re-selected each year.

Due to the nature of the work of Mencap Wolverhampton, the focus is upon persons with a learning disability. The board of directors seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity from first-hand experience of working with the board and with persons with a learning disability.

Additionally, new trustees meet with members of the board and discuss:

- The obligations of board members.
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02329515 (England and Wales)

Registered Charity number

701532

Registered office

Glyn Bank
13 Lloyd Road
Wolverhampton
WV6 0RL

MENCAP WOLVERHAMPTON

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Mrs P K Bhogal Volunteers Manager
A M Chilvers Retired
Mrs P A Davies Carer
Mrs J Hepwood Retired
Mrs J E Hunt Learning Support Assistant
Mrs T J O'Hara Retired
G J Peters Chartered Accountant
Mrs S Roberts Housewife
Mrs J Silvester Part Time Relief Warden Gents Hostel
Mrs M C Solomon Retired
Mrs J E Vanstone Retired Deputy Head Teacher

Company Secretary

G J Peters

Independent Examiner

Crombies Accountants Limited
Chartered Accountants
34 Waterloo Road
Wolverhampton
West Midlands
WV1 4DG

Bankers

Lloyds TSB Bank plc
High Street
Tettenhall
Wolverhampton
WV6 8QT

Approved by order of the board of trustees on 15 September 2021 and signed on its behalf by:

A M Chilvers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENCAP WOLVERHAMPTON**

Independent examiner's report to the trustees of Mencap Wolverhampton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Cattell F.C.A
Chartered Accountant
Crombies Accountants Limited
Chartered Accountants
34 Waterloo Road
Wolverhampton
West Midlands
WV1 4DG

15 September 2021

MENCAP WOLVERHAMPTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,068	2,015	54,083	20,066
Charitable activities					
Gateway fund	5	-	1,543	1,543	4,826
Other trading activities	3	-	730	730	5,126
Investment income	4	48	-	48	73
Total		<u>52,116</u>	<u>4,288</u>	<u>56,404</u>	<u>30,091</u>
EXPENDITURE ON					
Raising funds		400	-	400	1,575
Charitable activities					
General charitable activities	6	29,936	-	29,936	17,618
Gateway fund		-	2,712	2,712	15,979
Total		<u>30,336</u>	<u>2,712</u>	<u>33,048</u>	<u>35,172</u>
NET INCOME/(EXPENDITURE)		<u>21,780</u>	<u>1,576</u>	<u>23,356</u>	<u>(5,081)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		116,003	16,466	132,469	137,550
TOTAL FUNDS CARRIED FORWARD		<u><u>137,783</u></u>	<u><u>18,042</u></u>	<u><u>155,825</u></u>	<u><u>132,469</u></u>

The notes form part of these financial statements

MENCAP WOLVERHAMPTON

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Debtors	10	599	-	599	589
Cash at bank		140,103	18,042	158,145	133,231
		<u>140,702</u>	<u>18,042</u>	<u>158,744</u>	<u>133,820</u>
CREDITORS					
Amounts falling due within one year	11	(2,919)	-	(2,919)	(1,351)
		<u>137,783</u>	<u>18,042</u>	<u>155,825</u>	<u>132,469</u>
NET CURRENT ASSETS					
		<u>137,783</u>	<u>18,042</u>	<u>155,825</u>	<u>132,469</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>137,783</u>	<u>18,042</u>	<u>155,825</u>	<u>132,469</u>
NET ASSETS					
		<u>137,783</u>	<u>18,042</u>	<u>155,825</u>	<u>132,469</u>
FUNDS					
	12				
Unrestricted funds				137,783	116,003
Restricted funds				18,042	16,466
				<u>155,825</u>	<u>132,469</u>
TOTAL FUNDS					
				<u>155,825</u>	<u>132,469</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 September 2021 and were signed on its behalf by:

G J Peters - Trustee

The notes form part of these financial statements

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£)

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

These accounts have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue

Jurisdiction of charity

This charity is registered with the Charity Commission in England and Wales

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Subscriptions and donations	5,193	16,356
Legacies	48,000	-
Grants	890	3,710
	<u>54,083</u>	<u>20,066</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	730	5,126
	<u>730</u>	<u>5,126</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	48	73
	<u>48</u>	<u>73</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Income from Club Activities	1,543	4,826
Activity Gateway fund		
	<u>1,543</u>	<u>4,826</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
General charitable activities	28,736	1,200	29,936
Gateway fund	2,712	-	2,712
	<u>31,448</u>	<u>1,200</u>	<u>32,648</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

8. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	3,120	3,852
	<u>3,120</u>	<u>3,852</u>

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

	2020	2019
Administration, support and fund-raising	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	900	19,166	20,066
Charitable activities			
Gateway fund	-	4,826	4,826
Other trading activities	3,649	1,477	5,126
Investment income	73	-	73
Total	<u>4,622</u>	<u>25,469</u>	<u>30,091</u>
EXPENDITURE ON			
Raising funds	1,575	-	1,575
Charitable activities			
General charitable activities	17,618	-	17,618
Gateway fund	-	15,979	15,979
Total	<u>19,193</u>	<u>15,979</u>	<u>35,172</u>
NET INCOME/(EXPENDITURE)	<u>(14,571)</u>	<u>9,490</u>	<u>(5,081)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>130,574</u>	<u>6,976</u>	<u>137,550</u>
TOTAL FUNDS CARRIED FORWARD	<u>116,003</u>	<u>16,466</u>	<u>132,469</u>

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Prepayments	599	589
		<u> </u>	<u> </u>

11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Accrued expenses	2,919	1,351
		<u> </u>	<u> </u>

12.	MOVEMENT IN FUNDS		Net movement	
		At 1.1.20	in funds	At
		£	£	31.12.20
				£
	Unrestricted funds			
	General fund	116,003	21,780	137,783
	Restricted funds			
	Wolverhampton Gateway Club	16,466	1,576	18,042
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	<u>132,469</u>	<u>23,356</u>	<u>155,825</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	52,116	(30,336)	21,780
Restricted funds			
Wolverhampton Gateway Club	4,288	(2,712)	1,576
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>56,404</u>	<u>(33,048)</u>	<u>23,356</u>

Comparatives for movement in funds

		Net movement	At
	At 1.1.19	in funds	31.12.19
	£	£	£
Unrestricted funds			
General fund	130,574	(14,571)	116,003
Restricted funds			
Wolverhampton Gateway Club	6,976	9,490	16,466
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>137,550</u>	<u>(5,081)</u>	<u>132,469</u>

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,622	(19,193)	(14,571)
Restricted funds			
Wolverhampton Gateway Club	25,469	(15,979)	9,490
TOTAL FUNDS	<u>30,091</u>	<u>(35,172)</u>	<u>(5,081)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	130,574	7,209	137,783
Restricted funds			
Wolverhampton Gateway Club	6,976	11,066	18,042
TOTAL FUNDS	<u>137,550</u>	<u>18,275</u>	<u>155,825</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,738	(49,529)	7,209
Restricted funds			
Wolverhampton Gateway Club	29,757	(18,691)	11,066
TOTAL FUNDS	<u>86,495</u>	<u>(68,220)</u>	<u>18,275</u>

MENCAP WOLVERHAMPTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

14. MEMBERS GUARANTEE

Mencap Wolverhampton is a company limited by guarantee. In the event of a winding up or dissolution of the company, members liability under the Memorandum of Association is limited to £1 each. At 31 December 2020 there were 27 members.

15. FIXED ASSETS

The company acquired its freehold premises in 1988 at a cost of £46,835 which was fully financed by a local government grant. Accordingly, this asset is not capitalised

Equipment is treated as a revenue cost and is written off in the year of purchase

MENCAP WOLVERHAMPTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	5,193	16,356
Legacies	48,000	-
Grants	890	3,710
	<hr/>	<hr/>
	54,083	20,066
Other trading activities		
Fundraising events	730	5,126
Investment income		
Deposit account interest	48	73
Charitable activities		
Income from Club Activities	1,543	4,826
	<hr/>	<hr/>
Total incoming resources	56,404	30,091
EXPENDITURE		
Raising donations and legacies		
Newsletters	400	100
Other fundraising costs	-	1,475
	<hr/>	<hr/>
	400	1,575
Charitable activities		
Wages	3,120	3,852
Rates, water and insurance	4,851	7,465
Postage and stationery	425	659
Sundries	316	531
W'ton Gateway Club expenses	2,653	13,739
Charity donations	-	240
Training costs	59	30
Repairs and renewals	20,024	1,661
Grants to institutions	-	4,020
	<hr/>	<hr/>
	31,448	32,197
Support costs		
Management		
Accountancy	1,200	1,400
	<hr/>	<hr/>
Total resources expended	33,048	35,172
	<hr/>	<hr/>
Net income/(expenditure)	23,356	(5,081)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements