

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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# **Mencap Wolverhampton**

## **Company Limited by Guarantee**

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

#### **Year ended 31 December 2024**

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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 21<sup>st</sup> 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

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#### 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**

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#### **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**

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##### **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

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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

14<sup>th</sup> April 2025

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# 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 £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>21,314</u>	<u>8,756</u>	<u>30,070</u>	<u>22,424</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
<b>Total expenditure</b>		<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>289</u>	<u>441</u>	<u>729</u>	<u>(8,494)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>54,197</u>	<u>26,136</u>	<u>80,333</u>	<u>88,828</u>
<b>Total funds carried forward</b>		<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**

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

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#### 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

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#### 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

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#### 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 £
<b>Donations</b>			
Donations receivable	11,130	350	11,480

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# 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 £
<b>Grants</b>			
Grants receivable	—	375	375
	<u>11,130</u>	<u>725</u>	<u>11,855</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations receivable	545	3,481	4,026
<b>Grants</b>			
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	<u>568</u>	<u>513</u>	<u>1,081</u>
	<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

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#### 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
	2,450	2,792

# 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>54,199</u>	<u>26,136</u>	<u>80,335</u>



**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	11,480	4,026
Grants receivable	375	–
	<u>11,855</u>	<u>4,026</u>
<b>Charitable activities</b>		
Other income from charitable activities	<u>4,233</u>	<u>8,465</u>
<b>Other trading activities</b>		
Fundraising events	<u>5,001</u>	<u>3,437</u>
<b>Investment income</b>		
Income from investment properties	7,900	6,000
Bank interest receivable	<u>1,081</u>	<u>496</u>
	<u>8,981</u>	<u>6,496</u>
<b>Total income</b>	<u>30,070</u>	<u>22,424</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>29,341</u>	<u>30,918</u>
<b>Net income/(expenditure)</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b><i>Support costs</i></b>		
Light & heat	5,915	4,741
Other establishment	–	5,079
Other office costs	–	329
	<u>5,915</u>	<u>10,149</u>
<b>Activity type 2</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Governance costs</b>		
Governance costs - accountancy fees	<u>1,440</u>	<u>–</u>
<b>Expenditure on charitable activities</b>	<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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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>
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# **Mencap Wolverhampton**

## **Company Limited by Guarantee**

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

#### **Year ended 31 December 2024**

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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 21<sup>st</sup> 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

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#### 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**

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#### **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**

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##### **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

14<sup>th</sup> April 2025

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# 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 £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>21,314</u>	<u>8,756</u>	<u>30,070</u>	<u>22,424</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
<b>Total expenditure</b>		<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>289</u>	<u>441</u>	<u>729</u>	<u>(8,494)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>54,197</u>	<u>26,136</u>	<u>80,333</u>	<u>88,828</u>
<b>Total funds carried forward</b>		<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**

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

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#### 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

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#### 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

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#### 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 £
<b>Donations</b>			
Donations receivable	11,130	350	11,480

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# 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 £
<b>Grants</b>			
Grants receivable	—	375	375
	<u>11,130</u>	<u>725</u>	<u>11,855</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations receivable	545	3,481	4,026
<b>Grants</b>			
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	<u>568</u>	<u>513</u>	<u>1,081</u>
	<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
	2,450	2,792

# 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>54,199</u>	<u>26,136</u>	<u>80,335</u>

**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	11,480	4,026
Grants receivable	375	–
	<u>11,855</u>	<u>4,026</u>
<b>Charitable activities</b>		
Other income from charitable activities	<u>4,233</u>	<u>8,465</u>
<b>Other trading activities</b>		
Fundraising events	<u>5,001</u>	<u>3,437</u>
<b>Investment income</b>		
Income from investment properties	7,900	6,000
Bank interest receivable	<u>1,081</u>	<u>496</u>
	<u>8,981</u>	<u>6,496</u>
<b>Total income</b>	<u>30,070</u>	<u>22,424</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>29,341</u>	<u>30,918</u>
<b>Net income/(expenditure)</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b><i>Support costs</i></b>		
Light & heat	5,915	4,741
Other establishment	–	5,079
Other office costs	–	329
	<u>5,915</u>	<u>10,149</u>
<b>Activity type 2</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Governance costs</b>		
Governance costs - accountancy fees	<u>1,440</u>	<u>–</u>
<b>Expenditure on charitable activities</b>	<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 activities (including income and expenditure account)	<b>6</b>
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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>
Notes to the detailed statement of financial activities	<b>17</b>

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# **Mencap Wolverhampton**

## **Company Limited by Guarantee**

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

#### **Year ended 31 December 2024**

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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 21<sup>st</sup> 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

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#### 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**

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#### **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**

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##### **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

14<sup>th</sup> April 2025

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# 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 £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>21,314</u>	<u>8,756</u>	<u>30,070</u>	<u>22,424</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
<b>Total expenditure</b>		<u>21,025</u>	<u>8,315</u>	<u>29,341</u>	<u>30,918</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>289</u>	<u>441</u>	<u>729</u>	<u>(8,494)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>54,197</u>	<u>26,136</u>	<u>80,333</u>	<u>88,828</u>
<b>Total funds carried forward</b>		<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**

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

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#### 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

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#### 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

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#### 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 £
<b>Donations</b>			
Donations receivable	11,130	350	11,480

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# 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 £
<b>Grants</b>			
Grants receivable	—	375	375
	<u>11,130</u>	<u>725</u>	<u>11,855</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations receivable	545	3,481	4,026
<b>Grants</b>			
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	<u>568</u>	<u>513</u>	<u>1,081</u>
	<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

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##### 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
	2,450	2,792

# 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>54,199</u>	<u>26,136</u>	<u>80,335</u>

**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	11,480	4,026
Grants receivable	375	–
	<u>11,855</u>	<u>4,026</u>
<b>Charitable activities</b>		
Other income from charitable activities	<u>4,233</u>	<u>8,465</u>
<b>Other trading activities</b>		
Fundraising events	<u>5,001</u>	<u>3,437</u>
<b>Investment income</b>		
Income from investment properties	7,900	6,000
Bank interest receivable	<u>1,081</u>	<u>496</u>
	<u>8,981</u>	<u>6,496</u>
<b>Total income</b>	<u>30,070</u>	<u>22,424</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>29,341</u>	<u>30,918</u>
<b>Net income/(expenditure)</b>	<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 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b><i>Support costs</i></b>		
Light & heat	5,915	4,741
Other establishment	–	5,079
Other office costs	–	329
	<u>5,915</u>	<u>10,149</u>
<b>Activity type 2</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Governance costs</b>		
Governance costs - accountancy fees	<u>1,440</u>	<u>–</u>
<b>Expenditure on charitable activities</b>	<u>29,341</u>	<u>30,918</u>