

Charity registration number 702494

Company registration number 02428994 (England and Wales)

**MENCAP IN KIRKLEES**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# MENCAP IN KIRKLEES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	David Birch Anthony S Horsfall Jill Robson Liz Towns-Andrews Linda Wrigley	(Appointed 11 October 2023)
<b>Senior management</b>	Catherine Wood Joe Spencer	Chief Executive Director of Business and Finance
<b>Charity number</b>	702494	
<b>Company number</b>	02428994	
<b>Registered office</b>	Independence House Holly Bank Road Lindley Huddersfield West Yorkshire England HD3 3LX	
<b>Auditor</b>	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
<b>Bankers</b>	National Westminster Bank plc 8 Market Place Huddersfield HD1 2AL	
<b>Solicitors</b>	Ramsdens Oakley House 1 Hungerford Road Huddersfield HD3 3AL	

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# **MENCAP IN KIRKLEES**

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# MENCAP IN KIRKLEES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

In 2022 the Board of Trustees reviewed our Mission Statement and Values.

**Our vision is:** For people with a learning disability to live their best life possible.

### Our mission:

- We will support people with a learning disability to fulfil their potential and lead healthy, happy, and meaningful lives.
- We will involve people we support, their families, staff, and other stakeholders in the support we provide.
- We will campaign for change and improvement in the lives of people with a learning disability
- We will continually develop the support we provide.
- We will continue to be innovative, responsive, and effective to meet changing needs.
- We will run a well-managed organisation which provides excellent value for money.

### Our values:

- We are passionate about empowering and respecting people
- We are inclusive
- We adapt and respond with new ideas
- We are positive in our work and are the best we can be
- We are kind in everything we do
- We promote positive ways of thinking about learning disability

### Our People:

We will only recruit staff who share our values and who can demonstrate their commitment to providing outstanding care and support.

We will provide opportunities for staff members to develop their knowledge through supervision, training, and support.

### Mencap In Kirklees

We are: **Motivated, Inspired, Kind**

### Our core values:

- **Motivated**
  - We are motivated when developing new ideas.
- **Inspired**
  - We are inspired to enable everyone we support to make creative life choices
  - We promote positive ways of thinking about learning disability
- **Kind**
  - We empower, include and respect people
  - We are person-centered

### Public benefit

When preparing the charity's vision and mission statement for the year and planning our activities, the trustees have considered the Charity Commission's general guidance on public benefit.

## **MENCAP IN KIRKLEES**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Activities**

Mencap in Kirklees provides support for people aged 18+ with a learning disability. The support we provide ranges from advice and information, befriending and social and leisure activities, and day services as well as 24 hour a day support provided in residential care and supported living. Most of the support we provide is funded by Kirklees Council commissioned contracts, but we also provide support funded by Direct Payments with some support grant funded or paid for by those using the service.

#### **Ensuring our work delivers our aims**

We plan our work over a three-year period with our business plan updated annually to review what has been achieved and plan work over the next three years. Achievements are measured against the benefits they have brought to the people who use our services and these are established through annual quality and satisfaction surveys. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when carrying out our review and in planning future activities.

#### *Volunteers*

At Mencap in Kirklees we have several people who volunteer to work in services such as Arena, Friendcap, Super Tuesday and More2Do. We need to recruit more volunteers for the benefits they bring to people we support and have had some success this year. We have a Coordinator who manages the volunteering process, and this is having a positive impact. Continuing to grow our highly valued volunteers will remain one of our objectives in the next financial year.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

This financial year we have worked hard to maintain financial sustainability. We have had several voids in our supported living due to the deaths of 2 people and the changing needs of another 2 people resulting in them moving to residential care. We are working hard to seek new people to move into those places with council colleagues who hold nomination rights. We were pleased to retain our CQC s inspection rating of "Good" at a CQC focused inspection of our supported living team.

We were pleased to secure just under £20k to enable us to buy and install solar panels and storage batteries to Waverley Hall - the one building we own. This will hopefully make cost savings on energy bills and be more environmentally sustainable. We have begun the process this year of seeking new premises for our Day Centre, Branches. We currently rent in a commercial setting and are looking to move to shared site with other charities whose needs align more fully with ours own.

We were also pleased to secure a £9,000 grant from Sport England to enable us to continue to fund weekly Yoga sessions at our day services. This is a popular activity with people we support and has enabled a reduction in falls due to increased mobility because of the sessions. We are working together with Umbrella Yoga, a Community Interest Company to provide these sessions. We are also working with them and the University of Huddersfield on a research project to demonstrate the positive impact of Yoga for people with a learning disability.

# MENCAP IN KIRKLEES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### Services:

#### **Supported Living Service**

At the close of this financial year the service was supporting 23 people with a learning disability to live in their own homes. We have one place following the sad death of a person we supported. We support people at 9 addresses in a mixture of single tenancies and shared houses. Their support is commissioned by Kirklees Council through a framework contract whereby individual packages of support are offered to specialist learning disability providers. Supported Living is now the majority service type for us. In the last year we reviewed the services and its finances to maximise the opportunities the new larger service brings. We reviewed and extended the management structure to reflect the growth in the service and give flexibility to allow us to bid for future opportunities. We were delighted when our hard work to source a 4 bedroomed bungalow with Care Housing Association, as a replacement for an unsuitable property, was finally completed and is now home to 4 people who are really enjoying their home.

#### **1 Victoria Road Residential Home**

Six people are supported at our CQC registered residential home in Lockwood, Huddersfield. Five people have their own bedrooms and 2 shared bathrooms, lounge, and dining kitchen area, and the sixth is a self-contained flat where one person lives semi-independently. All the placements are funded through the local authority, and we have no vacancies at present. The people we support enjoy various activities such as keep fit, social clubs and our More2Do service. The 6 people who live here are ageing and we are exploring options for increasing access to the upper floor. We have asked OT and physio to assess the building to explore if a lift may be possible or if building on downstairs bedrooms might be feasible but this is taking an inordinate amount of time due to slow processes from partner organisations. All options would then need funding to be sourced and agreement from the landlord. We are likely to have at least one void in the coming financial year due to the deteriorating mobility of one person who lives here and the diagnosis for dementia for another person.

#### **100 Pennine Crescent Residential Home**

Eight people are supported at our CQC registered residential home in Salendine Nook, Huddersfield. The property comprises a 2-storey house, with six bedrooms (four upstairs and two downstairs) in the main house with a two bedroomed level access bungalow attached. All eight places are occupied and are funded by Kirklees Council with some additional NHS CHC funding for one person. There is no agreement yet from Kirklees Council (formerly Kirklees Neighbourhood Housing) to modernise the building, but it would benefit from improvements and additional space. There is a lovely atmosphere at the property but there is a lack of communal space that could be improved with the necessary funding and support from the landlord.

#### **Arena Day Service**

This service operates three days a week (Wed, Thu, Fri) from Jo Cox House in Batley and everyone who attends pays through a direct payment. It is aimed at younger people with a learning disability who can travel to and from the service independently. The service has capacity for 14 places per day. The team have been working in partnership with local community groups to widen the activities available at no additional cost to us or members.

#### **Branches Day Service**

Branches is based in Batley, North Kirklees. The team provide support five days a week for people aged over forty years who have a learning disability. The service is provided through a block contract with Kirklees Council that requires us to offer up to 18 places per day and we have a small number of people who pay by direct payments and self-fund. This contract is due for tendering in 2025 and we do not yet know if the same model will be recommissioned as the council commissioning team have been reviewing day service provision across the region and not given us any details on their direction of travel. Branches members enjoy lots of activities from bowling, cycling, exercises, arts and crafts, sports centre activities, gardening, visits to the cinema and walking and the service is always open to other ideas and suggestions. Colleagues work in partnership with other organisations including Umbrella Yoga and HTFC.

## **MENCAP IN KIRKLEES**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Waverley Hall Day Service**

Waverley Hall is based in Huddersfield and supports adults with a learning disability. The service is provided through a block contract with Kirklees Council that offers 40 places per day, and we have a small number of people who pay by direct payments and self-fund. This contract is due for tendering in 2025 and we do not yet know if the same model will be recommissioned as the council commissioning team have been reviewing day service provision across the region and not given us any details on their direction of travel. The team at Waverley Hall support people aged 18 and above. The building offers a level access environment with enough space for all the members to enjoy fulfilling and meaningful activities both in centre or out and about in our local community. This year we have been working on a new management structure. They have continued to work with University of Huddersfield to train student health and social care professionals.

#### **More2Do**

The service is led by its members who pay a small charge to attend planning meetings and who decide where to go, what they would like to do both locally and, on their day trips and weekends, away. The activities are all chosen by the people who attend. We were thrilled to receive funding from the National Lottery and are delighted that the National Lottery have confirmed an extension to the project until March 2025 to enable us to use the grant funding flexibly. The Covid pandemic had a dramatic effect on how often the group could meet and therefore a surplus on regular funding built up. We have also started the project of securing further grant funding to sustain the project from next year. Another exciting project for the group is beginning to be part of our governance structure by taking a lead setting up a peer led members council group to enable people we support to have a more direct say in our strategic direction. Its working title is "Valuing Voices".

#### **Social & Leisure groups**

The Huddersfield based social groups are keep fit on a Tuesday and a leisure club on a Wednesday both held at Waverley Hall. Currently there is not the demand to open on the other evenings. Anecdotally we are told people we support are struggling financially to attend more social events. We will continue to check out the demand for these services and respond accordingly.

Super Tuesday and Friendcap are social and educational groups held on a Tuesday and Friday evening respectively, at our Jo Cox House venue. The services are partially subsidised by Mencap in Kirklees, but the members contribute towards costs. We were fortunate to receive further grant funding to March 2024 from Kirklees Council Community Plus to support the costs of running Super Tuesday as we recognise how important they are to those who attend. Many of the people who attend live alone, and we are often the only professionals they see. We are often the first people who can support with community-based safeguarding issues e.g. cuckooing etc. so are determined to retain these clubs, if possible, financially. We will need to seek further grant funding in the coming financial year. Seeking grant funding can be challenging as many funds have a ceiling on turnover thresholds for who they fund which is a challenge for us.

## **MENCAP IN KIRKLEES**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **General review**

This has been a challenging year on a financial basis. Our primary funder Kirklees Council has faced financial challenges, and these have inevitably had an impact on us. The management and staff have done their utmost to keep our services positive and providing great support, but the national social care recruitment crisis and poor wages have had a negative impact on staff morale. Colleagues have not felt valued on a national level since the pandemic. We thank them all for their continued hard work and support which has been and continues to be invaluable. Our team remain our greatest asset.

Most of the services we deliver are under contract to Kirklees Council.

During this year we have been implementing grant funded digital social care records. We were pleased to secure the grant as it has covered not only the purchase of the software for a year but has also paid for training sessions and additional hardware too. Unfortunately, the funding is restricted to CQC registered services only and we will need to assess the positive impact and ongoing costs before deciding whether to roll this out to our non CQC registered services too.

We continued to operate our fully online mandatory training system to enable staff to undertake their mandatory training more flexibly. The online training is working effectively. Online training requires staff to be away from providing support for significantly less time than with face-to-face training. We have also recruited a new Clinical and Learning Manager. We are very fortunate she is a registered nurse. Whilst not employed as a nurse she does use her clinical skills to sign post colleagues to sources of support for people we work with who have health concerns. We have begun working on a project to reduce health inequalities with people we support.

Our offices are ground floor with level access throughout and an accessible toilet which is important when people we support visit. The space is modern, flexible, cost effective and will be more suitable for our future needs. With the successful adoption in hybrid working for office-based staff, we further reduce the size of our offices to reduce central costs. This has gone well and whilst a lot of work at the time does seem to be meeting our needs.

We recruited a consultant to support us with grant applications part way through the year and so far, she has largely recouped her costs which is a great success. She is now working with us to seek further funding for More2Do. During 2023/2024 we spent 2 separate days with our Board reviewing our SWOT analysis of all our services, reviewing our organisational context document, and determining our strategic direction. We completed and signed off the business plan for 2023 – 2026 and began the process of reviewing our charitable and voting structure to ensure it meets our needs moving forward. This is at early stages but board members are fully engaged with this process.

CQC's new single assessment framework is now in place in our region. As a result, their visits have decreased to us since this new system was introduced. Neither of our 2 remaining care homes were inspected on site during this financial year. All 3 CQC registered teams still requiring the Provider Information Returns to be completed and we work hard on these to ensure they reflect the work we do to provide good support.

In February 2024 we were reassessed by ISOQAR and retained the ISO 9001 quality award for 'the management and co-ordination of services, advice & support to people with a learning disability and their carers'. We also successfully retained our CHAS accredited status during the year.



## MENCAP IN KIRKLEES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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##### **Financial review**

Total incoming resources for the year amounted to £3,519,851 (2023: £3,152,478) an increase of £367,373. The increase in income of 11.65% is in the main attributed to inflationary uplifts from the local authority.

The total resources expended for the year increased from £3,027,007 at 31 March 2023 to £3,353,819 at 31 March 2024, an increase of £326,812. This rise in expenditure of 10.8% is largely due to the minimum wage increase in April 2024.

The charity made an operating surplus of £166,032 to the year ending March 2024 (2023: £125,471).

Our focus continues to be delivering support to the highest quality standard we can, using the resources available as efficiently as possible.

##### **Fixed Assets**

The fixed assets of the company represent the property at Waverley Hall, fixtures, office equipment, specialist equipment for use in our residential homes and motor vehicles.

##### **Designated Fund**

The designated fund has been shown separately in the accounts for clarity, and is made up of two separate funds.

The balance on the designated fund for future expenditure at 31st March 2024 is £164,554 (2023: £164,554).

The balance on the designated revaluation reserve at 31 March 2024 is £222,378 (2023: £212,378).

##### *Reserves policy*

The trustees have reviewed the reserves policy and in doing so taken guidance from 'Beyond Reserves' (ACEVO, 2012). The review identified all funding sources at risk and other events which would have a negative impact on the financial viability of the organisation over the next 3 years. The trustees still feel that this review is relevant if not more so in the current financially challenging environment of 2024. Based on this risk analysis the trustees concluded that to ensure continuity of services a sum equivalent to three months operating costs (£838,454) would be appropriate.

The actual reserves at 31 March 2024 were £1,642,722 (2023: £1,466,690) of which £256,052 (2023: £240,140) are represented by fixed assets leaving £1,386,670 in a readily realisable form.

However, £56,687 is for use on restricted projects and £386,932 designated as explained above leaving unrestricted free reserves of £943,051.

## **MENCAP IN KIRKLEES**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Ethical Fundraising Policy**

##### Policy statement

Mencap in Kirklees (MIK) is proud to support people with learning disabilities and their families. To help ensure we have the availability of ongoing funds to use for enriching lives and to pay for the work we do, MIK aims to maintain a broad base of different funding sources. The purpose of this policy is to ensure clarity and openness to all stakeholders. All staff involved in fundraising have a responsibility to be aware and have a thorough understanding of the ethical issues referred to in this policy.

##### Policy aims

The following policy will outline how Mencap in Kirklees (MIK) will operate and abide by the Charity Commission (CC) guidelines, best practice and legal frameworks and follow best practice from the Institute of Fundraising (I of F).

##### Detail

MIK actively seeks opportunities to work with external organisations and individuals to achieve shared objectives.

MIK will maintain their independence and will not allow external partnerships to bring the name of MIK into disrepute.

##### Guidance on accepting donations

MIK accepts financial support from, and partnership working with, companies and individuals on the following conditions:

- Donations and support are believed to result in positive outcomes for those MIK support.
- There will be no adverse publicity from receiving a donation, support or gift-in-kind.
- The individual or company supporting MIK will not attempt to influence policy or decisions
- No endorsements of products or services will be given to supporters by MIK.

We concur with the Fundraising Regulator's Promise to be open, honest, fair and legal. MIK complies with all relevant legislation including money laundering rules, the Bribery Act and Charity Commission guidance, including terrorism and political activity. MIK therefore would not accept any of the following where the donation:

- Was known to be associated with criminal sources
- Would help further a donor's personal objectives
- Would lead to a possible decline in support for MIK
- Would otherwise significantly damage MIK's reputation

##### Communicating with donors and keeping records

MIK will ensure that clear, honest information is given to supporters on the work MIK undertake, to openly report on how funds are spent and manage donors' information responsibly.

We will comply with the Charity Commission and UK law in every respect, including those regarding openness and honesty with our supporters and members of the public.

Only MIK will have direct access to the fundraising database and list of donors (individuals and companies) and this data will be held in accordance to GDPR legislation (May 2018). The database will not be shared with third party organisations and information governance will be in place for staff with restricted access to the database.

All communication with donors (both offline and online) will receive opt-in choice to receive further information and updates from the charity. We will respect the privacy and contact preferences of all donors. We will respond promptly to requests to cease contacts or complaints and act as best we can to address them.

## **MENCAP IN KIRKLEES**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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##### Refusals

We abide by the law which requires us, in deciding whether to accept or refuse a donation, to consider which action is in the charity's best overall interest.

We will not, however, accept donations made by donors whose activities appear to be in direct conflict with the best interests of those we support. The responsibility of the judgement on whether MIK should refuse a donation lays with the Senior Management Team and ultimately the Board of Trustees.

##### Use of donations

If supporters wish to donate to a specific area of MIK's work (such as More2Do or Arena) they may make a restricted donation by providing written instructions to this effect with their donation. MIK will where possible respect a donor's wishes.

##### Handling of cash donations and gifts in kind

A receipt will be used to capture the data and donation detail. Receipts are held in the accounts department. Each external site also has a receipt book. The guidelines are listed on the receipt books.

##### Gift-aid declaration

Gift-aid declaration forms will be sent to all individual donors upon receipt of a donation or gift-in-kind. The Fundraising Manager will manage this information in accordance with GDPR and Charity Commission rules, with the Director of Business and Finance having overall responsibility for the administration of funds and the gift-aid returns.

##### **Plans for future periods**

Our priority as we enter the next financial year will be to focus on sustainable funding for all our services. We will invest in support to help us attain grant funding where it is appropriate.

We will aim to further consolidate our work with I.T. systems to reduce our reliance on expensive paper-based systems. We will complete implementation of Digital Social Care Records (DSCR) in our CQC registered services. Our move to outsource HR administration has proved to be generally effective and we will look to seek more opportunities to reduce central costs by outsourcing where appropriate.

Following our strategic work where we created SWOT's for each service we have allocated some funding to enable minor improvements in services with the greatest need. We have also begun the work on liaising with landlords to discuss the potential for substantial improvements to some buildings. We hope to make progress on securing agreement and funding over the coming year. We have engaged with a project management company to enable works to properties to take place in a timely manner. Sadly, this has not proved as effective as we had hoped, so we are again seeking support with property maintenance. Our operational teams are stretched and not experts in property, it is positive to have them working with us and making projects happen.

We will continue to raise our profile with continued investment in social media usage to drive new business by raising our profile effectively. Our CEO will also continue to focus on networking in Kirklees to share our positive impact and develop our status in Kirklees as a provider of choice. This has reaped dividends again this year as we have been offered opportunities to take part in consultation activity and have input in region wide developments which may not otherwise have occurred.

Board agreed that our strategic direction will be a focus on our support for people growing older with a learning disability. We support an ageing population in many of our residential and supported living settings. We need to ensure we develop flexible accommodation and support that can change with a person as their needs increase over time. Our work with Care Housing to secure a commissioner approved development of a 4 bedroomed bungalow was successful and is now at capacity. This was our first stage of developing our more flexible offer in terms of property. We are investing in training to support the staff knowledge in this area. We will continue to work with KCA to explore the possibility of working with them to develop our offer for level access adaptable properties.

## MENCAP IN KIRKLEES

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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##### **Structure, governance and management**

The company was incorporated on 4 October 1989 under the Companies Act 1985. Being a company limited by guarantee it is governed by its Memorandum and Articles of Association. The company is also a registered charity and is therefore subject to the regulations of the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £1. On 25 September 2008, a Special Resolution was passed by the Trustees agreeing to change the company name from Huddersfield Mencap to Mencap in Kirklees. This was effective as at 30 September 2008.

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

David Birch	
Angela Bradshaw	(Resigned 12 October 2023)
Anthony S Horsfall	
Jill Robson	
Liz Towns-Andrews	(Appointed 11 October 2023)
Linda Wrigley	

##### *Recruitment and appointment of trustees*

All trustees including the chair, vice chair, treasurer and secretary are elected annually by the members of the charitable company attending the Annual General Meeting in accordance with the Articles of Association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

##### *Organisational structure*

The board of trustees, which can have up to 12 members, administers the charity. The board meets approximately 10 times a year. A Chief Executive and Director of Business and Finance are appointed by the trustees to manage day to day operations of the charity. To facilitate effective operations, the Chief Executive and the Director of Business and Finance have delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and service related activity.

The charity considers its key management personnel comprise the senior management team (SMT). The remuneration of the SMT is appraised and set each year by the board of Trustees.

The risk register is reviewed each month at the board meeting and is comprehensive.

##### *Induction and training of trustees*

Trustees will undergo an orientation meeting to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction meeting they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

##### *Relationship with related parties*

The charity is affiliated to Royal Mencap and we share common values however we do not receive any funding from the national body.

## **MENCAP IN KIRKLEES**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Mencap In Kirklees for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Jill Robson

**Trustee**

6 November 2024

# MENCAP IN KIRKLEES

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MENCAP IN KIRKLEES

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### Opinion

We have audited the financial statements of Mencap In Kirklees (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

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

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

## **MENCAP IN KIRKLEES**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MENCAP IN KIRKLEES**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **MENCAP IN KIRKLEES**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MENCAP IN KIRKLEES**

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#### **Other matters**

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

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.



## **MENCAP IN KIRKLEES**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF MENCAP IN KIRKLEES**

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#### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Victoria Atkinson FCA (Senior Statutory Auditor)**  
**for and on behalf of BK Plus Audit Limited**

18 November 2024

**Chartered Accountants**  
**Statutory Auditor**

52 St Johns Lane  
Halifax  
West Yorkshire  
England  
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## MENCAP IN KIRKLEES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	1,619	2,631	4,250	8,090	346	8,436
Charitable activities	4	3,482,122	2,000	3,484,122	3,074,197	50,859	3,125,056
Other trading activities	5	10,518	-	10,518	11,223	2,331	13,554
Investments	6	20,961	-	20,961	5,432	-	5,432
<b>Total income</b>		<b>3,515,220</b>	<b>4,631</b>	<b>3,519,851</b>	<b>3,098,942</b>	<b>53,536</b>	<b>3,152,478</b>
<b>Expenditure on:</b>							
Raising funds	7	3,996	-	3,996	58,944	-	58,944
Charitable activities	8	3,297,366	52,457	3,349,823	2,915,786	52,277	2,968,063
<b>Total expenditure</b>		<b>3,301,362</b>	<b>52,457</b>	<b>3,353,819</b>	<b>2,974,730</b>	<b>52,277</b>	<b>3,027,007</b>
<b>Net income/(expenditure)</b>		<b>213,858</b>	<b>(47,826)</b>	<b>166,032</b>	<b>124,212</b>	<b>1,259</b>	<b>125,471</b>
<b>Other recognised gains and losses:</b>							
Revaluation of tangible fixed assets		10,000	-	10,000	(15,000)	-	(15,000)
<b>Net movement in funds</b>	<b>10</b>	<b>223,858</b>	<b>(47,826)</b>	<b>176,032</b>	<b>109,212</b>	<b>1,259</b>	<b>110,471</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		1,362,177	104,513	1,466,690	1,252,965	103,254	1,356,219
<b>Fund balances at 31 March 2024</b>		<b>1,586,035</b>	<b>56,687</b>	<b>1,642,722</b>	<b>1,362,177</b>	<b>104,513</b>	<b>1,466,690</b>

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

## MENCAP IN KIRKLEES

### BALANCE SHEET

AS AT 31 MARCH 2024

		2024	2023
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	14	256,052	240,140
<b>Current assets</b>			
Debtors	15	331,084	387,259
Cash at bank and in hand		1,518,276	1,228,168
		1,849,360	1,615,427
<b>Creditors: amounts falling due within one year</b>	16	(462,690)	(388,877)
<b>Net current assets</b>		1,386,670	1,226,550
<b>Total assets less current liabilities</b>		1,642,722	1,466,690
<b>Net assets excluding pension liability</b>		1,642,722	1,466,690
<b>The funds of the charity</b>			
Restricted income funds	19	56,687	104,513
Unrestricted funds		1,586,035	1,362,177
		1,642,722	1,466,690

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

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 6 November 2024

Jill Robson  
Trustee

Company registration number 02428994 (England and Wales)

## MENCAP IN KIRKLEES

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		289,043		30,945
<b>Investing activities</b>					
Purchase of tangible fixed assets		(19,896)		(10,095)	
Investment income received		20,961		5,432	
<b>Net cash generated from/(used in) investing activities</b>			1,065		(4,663)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			290,108		26,282
Cash and cash equivalents at beginning of year			1,228,168		1,201,886
<b>Cash and cash equivalents at end of year</b>			1,518,276		1,228,168

# MENCAP IN KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **1 Accounting policies**

#### **Charity information**

Mencap In Kirklees is a private company limited by guarantee incorporated in England and Wales. The registered office is Independence House, Holly Bank Road, Lindley, Huddersfield, West Yorkshire, HD3 3LX, England.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MENCAP IN KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Not provided
Leasehold improvements	Over the term of the lease
Fixtures and fittings	25% straight line
Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

# MENCAP IN KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,619	2,631	4,250	8,090	346	8,436

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Charitable activities</b>						
Residential	802,523	-	802,523	729,569	-	729,569
Day Care	966,973	-	966,973	879,363	-	879,363
Supported Living	1,644,619	-	1,644,619	1,446,914	-	1,446,914
Projects	45,866	2,000	47,866	370	50,859	51,229
Other charitable activities	22,141	-	22,141	17,981	-	17,981
	3,482,122	2,000	3,484,122	3,074,197	50,859	3,125,056

#### 5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Club subscriptions	9,688	-	9,688	9,585	-	9,585
Fundraising events	830	-	830	1,638	2,331	3,969
Other trading activities	10,518	-	10,518	11,223	2,331	13,554

#### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	20,961	5,432



## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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**7 Expenditure on raising funds**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	3,996	58,944
	<u>          </u>	<u>          </u>

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Expenditure on charitable activities

	Residential	Day Care	Supported Living	Other charitable activities	Governance	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	498,008	465,105	1,289,874	22,716	-	2,275,703
Depreciation and impairment	3,448	2,112	-	-	-	5,560
Agency staff costs	16,342	-	56,783	1,500	-	74,625
Premises costs	66,095	77,377	22,200	-	-	165,672
Cleaning, maintenance and repairs costs	19,863	34,473	1,690	8,131	-	64,157
Catering costs	35,967	23,732	-	5,493	-	65,192
Office costs	4,101	9,258	16,700	-	-	30,059
Staff and volunteer costs	862	1,628	1,994	5,052	-	9,536
Motor and travel costs	7,770	57,540	2,237	3,815	-	71,362
Activity costs	4,631	10,140	303	16,324	-	31,398
Training costs	-	1,177	-	15,151	-	16,328
Fees and subscriptions	1,985	697	3,054	226	-	5,962
Legal and professional fees	3,633	8,312	7,266	840	10,400	30,451
Bad debts	(1,143)	3,913	8	(69)	-	2,709
Sundry costs	(484)	774	266	(3,068)	-	(2,512)
	661,078	696,238	1,402,375	76,111	10,400	2,846,202
<b>Share of support and governance costs (see note 9)</b>						
Support	94,242	118,176	229,372	12,466	49,365	503,621
	755,320	814,414	1,631,747	88,577	59,765	3,349,823
<b>Analysis by fund</b>						
Unrestricted funds	702,863	814,414	1,631,747	88,577	59,765	3,297,366

**MENCAP IN KIRKLEES**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

8	Expenditure on charitable activities						(Continued)
		Restricted funds					
		52,457	-	-	-	-	52,457
		755,320	814,414	1,631,747	88,577	59,765	3,349,823

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Expenditure on charitable activities

(Continued)

Previous year:	Residential	Day Care	Supported Living	Other charitable activities	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
<b>Direct costs</b>					
Staff costs	344,305	440,553	1,123,135	46,272	1,954,265
Depreciation and impairment	2,389	1,483	-	-	3,872
Agency staff costs	76,471	-	29,903	-	106,374
Premises costs	87,606	103,032	22,587	1,843	215,068
Cleaning, maintenance and repairs costs	848	1,427	814	10	3,099
Catering costs	35,406	23,133	49	4,173	62,761
Office costs	4,423	11,914	16,488	864	33,689
Staff and volunteer costs	1,164	2,147	5,587	4,101	12,999
Motor and travel costs	7,992	53,231	50	277	61,550
Activity costs	5,615	4,188	(209)	7,033	16,627
Training costs	-	162	1,115	215	1,492
Fees and subscriptions	1,751	330	3,878	38	5,997
Legal and professional fees	3,550	5,735	7,100	10,800	27,185
Bad debts	1,861	1,858	(281)	-	3,438
Sundry costs	793	-	-	-	793
Split of support costs	-	2,027	855	404	3,286
	574,174	651,220	1,211,071	76,030	2,512,495
<b>Share of support and governance costs (see note 9)</b>					
Support	80,850	115,368	195,762	63,588	455,568
	655,024	766,588	1,406,833	139,618	2,968,063
<b>Analysis by fund</b>					

**MENCAP IN KIRKLEES**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

8	Expenditure on charitable activities	(Continued)			
		Unrestricted funds	Restricted funds		
		602,747	766,588	1,406,833	139,618
		52,277	-	-	52,277
		655,024	766,588	1,406,833	139,618
					2,968,063

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

	9 Support costs allocated to activities					
	Residential	Day Care	Supported Living	Other charitable activities	Governance	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Staff costs	62,363	78,201	151,783	8,249	32,666	333,262
Depreciation	1,576	1,976	3,836	208	826	8,422
Premises costs	17,214	21,585	41,895	2,277	9,017	91,888
Office costs	3,811	4,778	9,274	504	1,996	20,363
Professional fees	7,309	9,165	17,789	967	3,828	39,058
Registration fees and subscriptions	1,168	1,465	2,843	155	612	6,243
Advertising	(314)	(394)	(765)	(42)	(164)	(1,679)
Bank charges	182	229	444	24	95	974
Bad debts	19	22	44	2	9	96
Other expenditure	914	1,149	2,229	122	480	4,894
	94,242	118,176	229,372	12,466	49,365	503,621
						455,568

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

<b>10</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's auditor:

- for the audit of the charity's financial statements 10,400 10,800

- for other assurance services - 4,848

Depreciation of owned tangible fixed assets 13,982 10,660

### 11 Trustees

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

Trustees indemnity insurance costing £420 (2023 : £420) has been purchased during the year.

### 12 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Residential	19	18
Day Services	24	25
Community Support	46	43
Governance and administration	13	14
Total	102	100

### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	2,375,567	2,211,926
Social security costs	174,421	155,784
Other pension costs	58,977	52,878
	2,608,965	2,420,588

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	113,347	99,455

## **MENCAP IN KIRKLEES**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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#### **13 Taxation**

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



## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets	Leasehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
£	£	£	£	£	£	£
<b>Cost or valuation</b>						
At 1 April 2023	225,000	24,506	191,726	81,648	101,310	624,190
Additions	-	2,438	10,053	7,405	-	19,896
Disposals	-	-	(151,509)	(21,236)	-	(172,745)
Revaluation	10,000	-	-	-	-	10,000
At 31 March 2024	235,000	26,944	50,270	67,817	101,310	481,341
<b>Depreciation and impairment</b>						
At 1 April 2023	-	24,507	191,181	67,054	101,310	384,052
Depreciation charged in the year	-	469	3,819	9,694	-	13,982
Eliminated in respect of disposals	-	-	(151,509)	(21,236)	-	(172,745)
At 31 March 2024	-	24,976	43,491	55,512	101,310	225,289
<b>Carrying amount</b>						
At 31 March 2024	235,000	1,968	6,779	12,305	-	256,052
At 31 March 2023	216,721	-	8,825	14,594	-	240,140

Land and buildings with a carrying amount of £235,000 were revalued on 2 July 2024 by Bramleys LLP, independent valuers not connected with the #cy3, on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

The value has been used as at 31 March 2024, on the basis that no material movement in the valuation has been noted between the year end and the valuation date.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £12,622 (2023 - £12,622).

**MENCAP IN KIRKLEES**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

14 Tangible fixed assets

(Continued)

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	246,081	280,469
Other debtors	3,794	3,227
Prepayments and accrued income	81,209	103,563
	<u>331,084</u>	<u>387,259</u>

#### 16 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		39,538	30,064
Deferred income	17	42,275	54,342
Trade creditors		128,442	138,306
Other creditors		20,548	1,431
Accruals and deferred income		231,887	164,734
		<u>462,690</u>	<u>388,877</u>

#### 17 Deferred income

	2024	2023
	£	£
Other deferred income	42,275	54,342
	<u>42,275</u>	<u>54,342</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	42,275	54,342
	<u>42,275</u>	<u>54,342</u>
Movements in the year:		
Deferred income at 1 April 2023	54,342	-
Released from previous periods	(54,342)	-
Resources deferred in the year	42,275	54,342
	<u>42,275</u>	<u>54,342</u>
Deferred income at 31 March 2024	<u>42,275</u>	<u>54,342</u>

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	58,977	52,878

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Donations and fundraising	62,898	2,677	-	65,575
Changing Places	524	-	-	524
Children in Need - Saturday Fun Club	2,063	-	-	2,063
Gold Standard Framework	3,426	-	-	3,426
More To Do	31,910	-	(48,087)	(16,177)
Miscellaneous	188	(46)	-	142
M & S Grant	117	-	-	117
Household Support Grant	614	2,000	(1,400)	1,214
Health Your Way	2,773	-	(2,970)	(197)
	<u>104,513</u>	<u>4,631</u>	<u>(52,457)</u>	<u>56,687</u>

#### Previous year:

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Donations and fundraising	60,221	2,677	-	62,898
Changing Places	524	-	-	524
Children in Need - Saturday Fund Club	2,063	-	-	2,063
Gold Standard Framework	3,426	-	-	3,426
More to Do	36,162	37,836	(42,088)	31,910
Miscellaneous	95	93	-	188
M & S Grant	-	1,000	(883)	117
Household Support Grant	-	5,000	(4,386)	614
Community Champions Grant	-	990	(990)	-
Health Your Way	763	5,940	(3,930)	2,773
	<u>103,254</u>	<u>53,536</u>	<u>(52,277)</u>	<u>104,513</u>

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
Unrestricted funds	985,245	3,515,220	(3,301,362)	-	1,199,103
Designated funds - Expenditure	164,554	-	-	-	164,554
Designated funds - Revaluation	212,378	-	-	10,000	222,378
	<u>1,362,177</u>	<u>3,515,220</u>	<u>(3,301,362)</u>	<u>10,000</u>	<u>1,586,035</u>
	<u><u>1,362,177</u></u>	<u><u>3,515,220</u></u>	<u><u>(3,301,362)</u></u>	<u><u>10,000</u></u>	<u><u>1,586,035</u></u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
Unrestricted funds	861,033	3,098,942	(2,974,730)	-	985,245
Designated - Expenditure fund	164,554	-	-	-	164,554
Designated - Revaluation fund	227,378	-	-	(15,000)	212,378
	<u>1,252,965</u>	<u>3,098,942</u>	<u>(2,974,730)</u>	<u>(15,000)</u>	<u>1,362,177</u>
	<u><u>1,252,965</u></u>	<u><u>3,098,942</u></u>	<u><u>(2,974,730)</u></u>	<u><u>(15,000)</u></u>	<u><u>1,362,177</u></u>

#### 21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	256,052	-	256,052
Current assets/(liabilities)	1,329,983	56,687	1,386,670
	<u>1,586,035</u>	<u>56,687</u>	<u>1,642,722</u>
	<u><u>1,586,035</u></u>	<u><u>56,687</u></u>	<u><u>1,642,722</u></u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£
<b>At 31 March 2023:</b>			
Tangible assets	240,140	-	240,140
Current assets/(liabilities)	1,122,037	104,513	1,226,550
	<u>1,362,177</u>	<u>104,513</u>	<u>1,466,690</u>
	<u><u>1,362,177</u></u>	<u><u>104,513</u></u>	<u><u>1,466,690</u></u>

## MENCAP IN KIRKLEES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

#### 22 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	25,757	28,581
Between two and five years	-	2,141
	<u>25,757</u>	<u>30,722</u>

#### 23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

#### 24 Cash generated from operations

	2024 £	2023 £
Surplus for the year	166,032	125,471
Adjustments for:		
Investment income recognised in statement of financial activities	(20,961)	(5,432)
Depreciation and impairment of tangible fixed assets	13,982	10,660
Movements in working capital:		
Decrease/(increase) in debtors	56,177	(158,623)
Increase in creditors	85,880	4,527
(Decrease)/increase in deferred income	(12,067)	54,342
<b>Cash generated from operations</b>	<u>289,043</u>	<u>30,945</u>

#### 25 Analysis of changes in net funds

The charity had no material debt during the year.

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