

Annual Report

2021 – 2022



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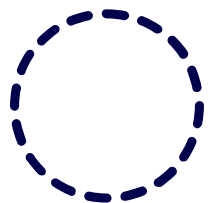
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Trustees Report

By our Chair of Trustees, Natalie Cosgrove

As we reflect on the past 12 months, it is easy to see the many positive changes, progressions and new initiatives at Sheffield Mencap and Gateway, yet the heart of the organisation has remained unchanged.

In the summer of 2021, we sadly bid farewell to Janet Sullivan, our long-standing and devoted CEO. We will remember Janet for her tireless work year-on-year to develop Sheffield Mencap and Gateway into what it is today. In her parting speech she reminisced on a saying, 'take all of the blame and none of the credit', which really does echo her humility.

Also retiring in Summer 2021 was Senior Manager Sue Slater-Jones. Sue will be remembered for her positivity and commitment, and for overseeing the organisation's growth and development alongside Janet.

We were pleased to appoint Dave Swindlehurst as our new CEO, following promotion from his Senior Manager role. Dave's appointment brought staff development and a new management structure, whilst allowing us to remain consistent with our vision and mission, prioritising stability for our members.

As trustees, we support Sheffield Mencap and Gateway through overseeing the organisation's strategic vision and utilising our specialist knowledge. It is a voluntary position with great responsibilities, to the Charities Commission as well as to beneficiaries. There is an expectation (and rightly so) that trustees will work hard for the shared growth and stability of Sheffield Mencap and Gateway. It is not an easy role, but it is a role we are all so lucky, proud and honoured to have. With that in mind, we must say thank you to our retiring trustees: Helen Cooper, Tracy Viner and Lynne Ward. They have shown Sheffield Mencap and Gateway years of dedication and service. As with all retiring staff and trustees, we thank them for their tireless service and commitment to the organisation. We wish them well as their life adventures continue.



Trustees Report Continued

So what have we been up to over the past 12 months?

We have seen the expansion and development of our health-focused work to support people with a learning disability access annual health checks, delivered a rolling programme of weight management courses for adults and children and have become the local organisation that people come to for specialist services.

Our carers support services have been able to provide the essential input and help that is so valued, and despite funding challenges these have continued throughout 21/22 and into the new financial year.

Children's services have reorganised and reshaped a lot of their activity, with a new integrated 'Children's Hub' on Saturday mornings, which allows us to work with more children and young people than ever before and complements the TGIF, Short Breaks and Kids Fitness sessions that run across the week. It was particularly great to see the children and young people taking part in a public performance at the Abbeydale Picture House and showing off their skills to a wider audience.

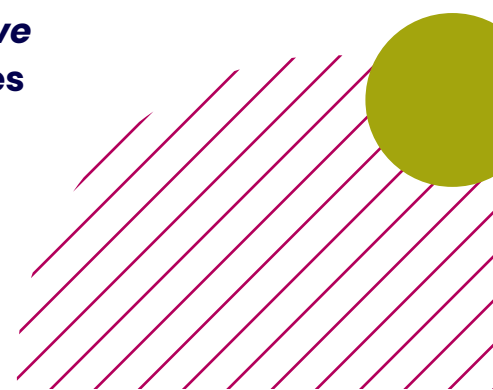
The sports and social clubs here continue to thrive, with Gateway welcoming increasing members to their evening clubs, and Fitness, Football, Cricket and Snooker becoming well-established elements of our offer.

Our Out and About services has continued supporting members to gain more confidence and visibility in the community through social activities.

Activity and Learning Hub has remained very popular with existing members, and also attracted a new cohort as they make their transition from schools and colleges into adult services. The breadth and depth of what we offer and achieve is great to see, and we continue to look at how we can expand and develop the service. New aspects of ALH include our 'Enable' employability project which saw members taking on voluntary positions in the wider community.

Finally, an immense thank you to all our staff and volunteers. You have risen to the many challenges of the last 12 months and shown resilience, professionalism, and dedication. As we move forward, we recognise that the past few years have had a profound impact on so many of us but uniting through these challenges brings opportunities for strength and hope. Sheffield Mencap and Gateway could not thrive as it does without our dedicated team supporting members and carers to embrace all that we can offer. You, our staff and volunteers, should have the final words of gratitude and greatness. Thank you for all that you do.

Natalie Cosgrove
Chair of Trustees



Chief Executive Officer's Report

By our CEO, Dave Swindlehurst

The last year, as Natalie has described, has been one of continued success for the charity but also a period of change. I'm delighted to be tasked with the role of leading this wonderful charity, recognising the many challenges that Sheffield Mencap and Gateway faces in delivering on the needs of our members and carers, the expectations of funders, and managing the ever-changing social care landscape which we are part of.

It was heartening to spend time over the summer capturing the thoughts and feelings of our beneficiaries and staff as we updated our vision for the charity and developed our new Business Plan for the next 3 years.

I am fortunate to have a solid legacy to build on, a great staff team and a small army of volunteers who help us deliver our vital services every day. As an organisation we are rightly ambitious in what we do, and by ensuring that the voices of our members and carers are central to us, we can go forward with confidence and optimism.

Finally, a huge thank you to all our staff, volunteers, funders and supporters – we wouldn't be what we are without you.

Dave Swindlehurst
Chief Executive Officer

"Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives."



Accounts 2021 – 2022

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2022

	YEAR END 31 MAR 22 RESTRICTED £	YEAR END 31 MAR 22 UNRESTRICTED £	YEAR END 31 MAR 22 TOTAL £	YEAR END 31 MAR 21 TOTAL £
Income from:				
Donations, legacies & similar income	45,335	195,344	240,679	401,895
Charitable activities	157,848	659,920	817,768	702,766
Other trading activities	-	40	40	4,500
Investment income	-	-	-	4
Total income	<u>203,183</u>	<u>855,304</u>	<u>1,058,487</u>	<u>1,109,165</u>
Expenditure on:				
Fund-raising	-	9,491	9,491	15,672
Charitable activities:				
Social activities & projects	78,689	153,265	231,954	212,261
Training & support projects	118,418	540,566	658,984	652,867
Governance	-	13,294	13,294	11,198
Total expenditure	<u>197,107</u>	<u>716,616</u>	<u>913,723</u>	<u>891,998</u>
Net income for the year	6,076	138,688	144,764	217,167
Transfer between funds	<u>(25,390)</u>	<u>25,390</u>	<u>-</u>	<u>-</u>
Net movement in funds	(19,314)	164,078	144,764	217,167
Total funds brought forward	<u>108,094</u>	<u>658,146</u>	<u>766,240</u>	<u>549,073</u>
Total funds carried forward	<u>88,780</u>	<u>822,224</u>	<u>911,004</u>	<u>766,240</u>

Accounts 2021 – 2022

SHEFFIELD MENCAP

BALANCE SHEET

AS AT 31 MARCH

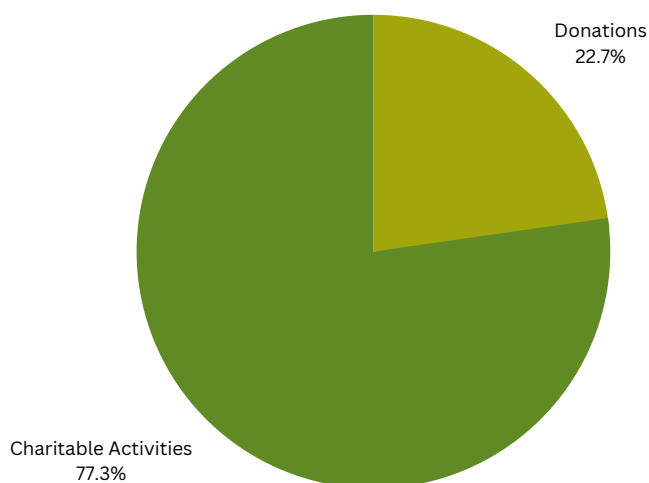
	31 MAR 22	31 MAR 21
	£	£
Fixed Assets		
Tangible Assets		171,282
	163,134	
Investments	-	250
	<u>163,134</u>	<u>171,532</u>
Current Assets		
Stock	640	620
Debtors and prepayments	131,071	123,032
Cash at bank and in hand	660,750	512,906
	<u>792,461</u>	<u>636,558</u>
Creditors:		
Amounts falling due within one year	<u>44,591</u>	<u>41,850</u>
Net current assets	<u>747,870</u>	<u>594,708</u>
Net assets	<u>911,004</u>	<u>766,240</u>
Funds		
Restricted income funds		108,094
	88,780	
Unrestricted funds:		
General funds	597,108	426,429
Designated funds	<u>225,116</u>	<u>231,717</u>
	<u>822,224</u>	<u>658,146</u>
Total funds	<u>911,004</u>	<u>766,240</u>

Accounts Overview

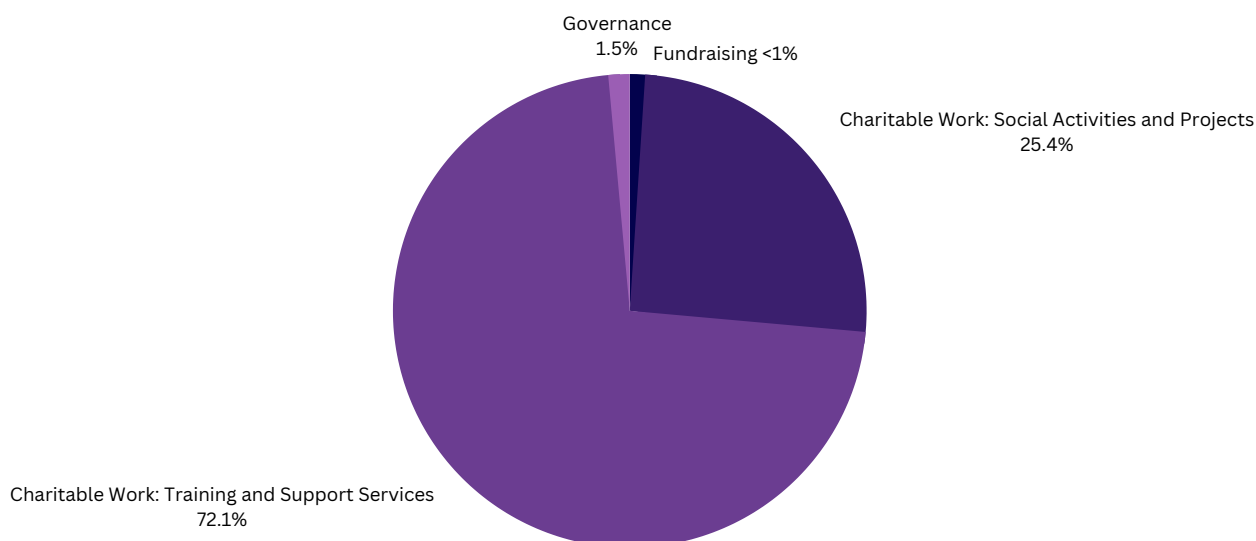
2021 – 2022 total income: £1058,487.00

2021 – 2022 total expenditure: £913,723.00

How funds are raised



How funds are spent



Our Impact



Our children's drama group 'Shine Out on Saturday' created and performed 'The Greatest Show!' at The Abbeydale Picture House in December 2021. There was comedy, drama and even some tears from the audience as they enjoyed seeing the performers showcase their talents and newly found confidence on stage.

Our Platinum Jubilee drew to a close in 2021, with highlights including the '70 Stories' project and accompanying 'Ten Stories' book. Mencap staff, volunteers, members, carers and families shared their experiences of being part of Sheffield Mencap and Gateway over the years, building an anthology of what makes it such a special place.



With Covid restrictions easing, we were pleased to be able to welcome back many services and activities, including the popular in-house cafe 'Mencafe'. Our Thursday and Friday cooking groups were once again able to prepare and serve delicious 2-course meals to staff, volunteers and visitors.

110

Children enjoyed socialising at our groups

376

Accredited AQA awards achieved at Activity Learning Hub

163

People were supported to attend their Annual Health Check

Thank you

...to our funders. Every single one of the organisations below enables us to continue with our work, providing crucial support to children and adults with learning disabilities in Sheffield, and their families.



Sheffield Town Trust



May Hearnshaw
Charitable Trust

Open Gate Trust
Elsie Lawrence
Foundation

Middlesex Sports
Foundation

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SHEFFIELD MENCAP

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SHEFFIELD MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members in general meetings. The elected trustees have the power to co-opt other members to the board of trustees to fill specialist roles. The trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board

The trustees serving during the period and since the period end were as follows:

N. Cosgrove	- Chair
C. Sterry	- Treasurer
L. Ward	
C. Walker	
D. Wand	
H. Cooper	
M. Baxter	
K. Pugh	
T.F. Viner	
J.A. Badger	
J.C. Mitchell	
J. Thompson	
A.J. Tkacz	
C. Booth	- resigned 13 th Sept 2021
C. Gamble	- resigned 13 th Sept 2021
L. Williams	- resigned 30 th Sept 2021

COMPANY SECRETARY

D. Swindlehurst	- appointed 24 th May 2022
J. Sullivan	- resigned 24 th May 2022

CHIEF EXECUTIVE

D. Swindlehurst	- from 24 th May 2022
J. Sullivan	- to 24 th May 2022

SENIOR MANAGERS

S. Slater Jones	
D. Swindlehurst	- to 24 th May 2022

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
City Branch
Church Street
Sheffield

STATUTORY AUDITORS

Tingle Ashmore Ltd
Enterprise House
Broadfield Court
Sheffield
S8 0XF

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers, in Sheffield. To achieve this object, the charity operates a number of projects, listed below.

Aims

In all our work Sheffield Mencap aims to:

- listen and respond to the needs of people with learning disabilities, their families and carers;
- offer a range of activities to promote the well-being and quality of life of people with learning disabilities and their families and carers;
- recognise that people's circumstances vary enormously and adapt what we do to meet the needs of individuals and their families;
- welcome diversity in our members, staff and volunteers, and work continuously against disadvantage, discrimination and prejudice;
- work with other organisations that share our interests, concerns and values;
- provide a safe, secure, and nurturing environment; and
- aim to provide a high quality and professional service in everything we do.

We feel that it is more important than ever to demonstrate that we uphold the highest values and operate a culture of professionalism and responsible financial management. We are committed to being a highly professional organisation, efficiently and responsibly run, with a strong commitment to quality, safeguarding and governance.

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005 and 3 June 2010. It is registered as a charity with the Charity Commission.

Organisation

The board of trustees comprises of up to 16 members who meet bi-monthly to administer the charity. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

Annually, the remuneration of the key management personnel is set using the NJC pay scales as a guide and benchmark with the consideration and review of comparable and relevant salaries relating to similar employment positions.

Financial review

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

The net income for the year amounted to £144,764 (2021 - net income £217,167). Of this net amount, general funds increased by £164,078 and restricted funds decreased by £19,314. Total funds now stand at £911,004 (2021 - £766,240).

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Training & Support Projects and Social Activities

We currently run the following services and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are three adult evenings all of which depend on numerous volunteers to help deliver activities. A varied range of Music, Art, Sport and Cooking activities are provided. We also have a children and young people's club running each Friday evening (TGIF) and parents are encouraged to stay and meet for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Carers Support Services

These highly valued services provide practical support to family carers of people with learning disabilities and comprises of advice and information work and an outreach project, offering creative group work with carers and the cared for meeting together.

Out & About

Out and About provides a flexible short breaks service to people with a learning disability and their family carers. The project does this mainly through small group activities in the community in the evenings and weekends, and also incorporates a wide range of sports and fitness sessions delivered at Norfolk Lodge and in the community.

Children's Services

We provide a range of projects for Children and Young People, including the Short Breaks Service running on Saturdays and in school holidays, a combined Children's Hub on Saturday mornings including 'Communicate' to improve communication, confidence and attention levels, 'Soundbites' which enables young people to find their voice through digital technology, and 'Shine Out' which provides performing arts workshops. We also deliver the very popular Children's Fitness group, and our SHINE at Mencap programme which works on a whole family approach to improve diet and exercise.

Health and Wellbeing Services

During the year we have undertaken a range of new services to improve the health and well-being of our members and carers. These include work to support people with learning disability to access annual health checks within primary care, extensive work to support understanding of vaccine programmes and improve access to these where needed, and group sessions with members to encourage behaviour change in their approaches to diet and exercise.

Snoezelen

Our sensory room continues to prove popular. It provides a tranquil environment for an individual to explore the sensations of light, colour, sound and touch and this was extensively refurbished during 2021/22. The room is also available for individual bookings.

Sunday Lunch Club

Sunday Lunch Club provides a valued opportunity for older carers and the person they care for to meet up every month for fun, friendship and a hot meal.

Coffee Bar

The hub of Norfolk Lodge, our coffee bar, is in use all day and throughout the evening and is used by every group.

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2022 were £597,108 which represents around 8 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

- 1. Increase choice and opportunities for people with a learning disability and their families across Sheffield**
- 2. Develop the voice and visibility of people with a learning disability and their families in Sheffield**
- 3. Improve our service to people with a learning disability and their families through investment in our organisation.**

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The introduction of individual budgets means that everyone who chooses to use our services pays for their place out of their own budget. We also look to Charitable Grants and Foundations for support, alongside grants from the public sector. We also have some small public sector contracts and partnered with the Sheffield Carers' in the citywide Carers' Contract until 31st Dec 2021.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2021/22, Sheffield Mencap obtained grants written by our Fundraising Manager. Sheffield Mencap's financial affairs are conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway.

Sheffield Mencap should closely monitor any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The Senior Managers and CEO monitored the activities carried out by the Fundraising Manager through regular meetings and review.

There were no complaints received by the charity in relation to its Fundraising activities.

Donors' privacy will always be respected. Any donor records that are maintained by Sheffield Mencap will be kept confidential and in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act. Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospects requiring that fundraising contact cease will have the request honoured by Sheffield Mencap. Sheffield Mencap does not share the personal data of any individual donors with any external party.

Donors and prospects will be treated with respect by Sheffield Mencap. We will honour their requests to: limit frequency of contacts; not be solicited by telephone or other technology, reduce or cease receiving printed or electronically transmitted material concerning Sheffield Mencap.

Risk review

We continue to implement the findings of a detailed risk assessment undertaken both by staff and trustees, which resulted in the establishment of a range of actions to be initiated by individuals, projects groups and the organisation as a whole. We regularly review our Risk Register. We are committed to identifying and reducing all risks associated with the running of Sheffield Mencap.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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.

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Auditors

Tingle Ashmore Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

Independent Auditor's Report to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

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

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to health and safety and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instance of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence and documentation from funders for significant receipts;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of trustee meetings.

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Brendan Ashmore ACA
Senior Statutory Auditor
For and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Dated: 17th November 2022

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	YEAR END 31 MAR 22 RESTRICTED £	YEAR END 31 MAR 22 UNRESTRICTED £	YEAR END 31 MAR 22 TOTAL £	YEAR END 31 MAR 21 TOTAL £
Income from:					
Donations, legacies & similar income	2	45,335	195,344	240,679	401,895
Charitable activities	3	157,848	659,920	817,768	702,766
Other trading activities	4	-	40	40	4,500
Investment income		-	-	-	4
Total income		<u>203,183</u>	<u>855,304</u>	<u>1,058,487</u>	<u>1,109,165</u>
Expenditure on:					
Fund-raising		-	9,491	9,491	15,672
Charitable activities:					
Social activities & projects		78,689	153,265	231,954	212,261
Training & support projects		118,418	540,566	658,984	652,867
Governance		-	13,294	13,294	11,198
Total expenditure	5	<u>197,107</u>	<u>716,616</u>	<u>913,723</u>	<u>891,998</u>
Net income for the year	6	6,076	138,688	144,764	217,167
Transfer between funds		<u>(25,390)</u>	<u>25,390</u>	-	-
Net movement in funds		(19,314)	164,078	144,764	217,167
Total funds brought forward		<u>108,094</u>	<u>658,146</u>	766,240	549,073
Total funds carried forward		<u><u>88,780</u></u>	<u><u>822,224</u></u>	<u><u>911,004</u></u>	<u><u>766,240</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	31 MAR 22		31 MAR 21
		£	£	£
Fixed Assets				
Tangible Assets	9	163,134		171,282
Investments	10	-		250
		163,134		171,532
Current Assets				
Stock	11	640		620
Debtors and prepayments	12	131,071		123,032
Cash at bank and in hand		660,750		512,906
		792,461		636,558
Creditors:				
Amounts falling due w ithin one year	13	44,591		41,850
Net current assets			747,870	594,708
Net assets	14		911,004	766,240
Funds				
Restricted income funds			88,780	108,094
Unrestricted funds:				
General funds		597,108		426,429
Designated funds		225,116		231,717
			822,224	658,146
Total funds	15		911,004	766,240

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

C. Sterry - Director and Trustee

Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	YEAR END 31 MAR 22 £	YEAR END 31 MAR 21 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>
Cash flows from investing activities:		
Dividends and interest received	-	-
Purchase of tangible fixed assets	-	-
Receipts from sales of investments	<u>250</u>	<u>-</u>
Net cash provided by investing activities	<u>250</u>	<u>-</u>
Change in cash and cash equivalents in the year	147,844	184,780
Cash and cash equivalents brought forward	<u>512,906</u>	<u>328,126</u>
Cash and cash equivalents carried forward	<u>660,750</u>	<u>512,906</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>660,750</u>	<u>512,906</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	144,764	217,167
Adjustments for:		
Depreciation charges	8,148	9,257
Dividends and interest	-	-
(Increase) / Decrease in stock	(20)	69
(Increase) in debtors	(8,039)	(38,889)
(Decrease) in creditors	<u>2,741</u>	<u>(2,824)</u>
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a reducing basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The rates used for this purpose are:

Land and Buildings	2%
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	45,335	119,424	164,759	181,378
Covid-19 support (incl Job Retention Scheme)	-	70,370	70,370	157,198
Legacies	-	5,550	5,550	63,319
	<u>45,335</u>	<u>195,344</u>	<u>240,679</u>	<u>401,895</u>

3 Charitable activities income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	41,592	61,223	102,815	65,770
Training & support projects	116,256	598,697	714,953	636,996
	<u>157,848</u>	<u>659,920</u>	<u>817,768</u>	<u>702,766</u>

4 Other trading activities

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	40	40	4,500
	<u>-</u>	<u>40</u>	<u>40</u>	<u>4,500</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31 MAR 21 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	6,086	16,807	9,426	-	32,319	31,172
Specialist workers	-	875	-	-	875	150
Purchases (goods for resale)	-	335	-	-	335	79
Client transport costs	-	2,273	1,088	-	3,361	521
Staff costs	-	67,887	406,624	-	474,511	469,437
Employers NI	-	3,627	26,564	-	30,191	27,180
Staff pensions	-	1,150	14,297	-	15,447	14,575
Staff training	-	1,264	1,444	-	2,708	80
Staff travel & sundry expenses	-	303	292	-	595	2,011
Volunteer expenses	-	194	476	-	670	130
Communications	-	15	1,094	-	1,109	1,159
Stationery	-	888	3,523	-	4,411	3,019
Repairs & renew als	-	13,466	-	-	13,466	-
Sundries	-	1,324	50	-	1,374	698
Bad debts	-	-	2,249	-	2,249	-
Legal & professional	-	-	-	-	-	2,300
Audit fees	-	-	-	4,500	4,500	3,750
Financial Accounts	-	-	-	1,186	1,186	1,170
Room hire	-	-	-	-	-	4,500
Property light & heat	-	-	-	-	-	1,549
Property repairs & refurbishments	-	10,887	-	-	10,887	75,811
Management & administration charges	-	20,397	136,167	-	156,564	185,331
Depreciation & profit/loss on asset disposals	-	1,547	-	-	1,547	1,854
Support cost allocation (see note 5a)	3,405	88,715	55,690	7,608	155,418	65,522
	9,491	231,954	658,984	13,294	913,723	891,998

5 Total expenditure cont.

5a Support costs allocated to activities (allocation basis)

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31 MAR 21 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	1,972	39,431	94,634	3,942	139,979	101,654
Employers NI (staff numbers)	103	2,068	4,962	207	7,340	6,265
Staff pensions (staff numbers)	140	2,798	6,717	280	9,935	9,198
Staff training (staff numbers)	58	1,170	2,807	117	4,152	719
Staff travel & sundry expenses (staff numbers)	1	20	47	2	70	37
Volunteer expenses (staff numbers)	11	226	543	23	803	1,277
Communications (staff numbers)	110	2,203	5,286	220	7,819	14,523
Stationery (staff numbers)	21	413	990	41	1,465	9,457
Advertising (staff numbers)	30	602	1,445	60	2,137	25
Repairs & renew als (floor area)	157	7,699	7,699	158	15,713	12,408
Sundries (staff numbers)	92	1,841	4,417	184	6,534	3,605
Subscriptions (usage)	-	5,931	5,931	-	11,862	8,449
Legal & professional (usage)	-	10,001	21,669	1,667	33,337	44,399
Property costs:						
- light & heat (floor area)	153	7,510	7,511	153	15,327	8,374
- w ater (floor area)	12	551	551	11	1,125	1,785
- repairs & maintenance (floor area)	355	17,367	17,367	354	35,443	10,179
- insurance (floor area)	123	6,047	6,047	123	12,340	11,096
Management & administration charges (actual)	-	(20,397)	(136,167)	-	(156,564)	(185,331)
Depreciation & asset disposals (usage)	67	3,234	3,234	66	6,601	7,403
	3,405	88,715	55,690	7,608	155,418	65,522

6 Net income for the year

This is stated after charging:	YEAR END	YEAR END
	31 MAR 22	31MAR 21
	£	£
Depreciation	8,148	9,257
Auditors' remuneration	4,500	3,750
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follow s:	YEAR END	YEAR END
	31 MAR 22	31MAR 21
	£	£
Salaries and wages	614,490	571,091
Employer NI	37,531	33,445
Pensions	25,382	23,773
	<u>677,403</u>	<u>628,309</u>

The number of employees w ho received total employee benefits (excluding employer pension costs) of more than £60,000 is as follow s:

	31 MAR 22	31MAR 21
£60,001 - £70,000	1	1

No remuneration w as paid nor expenses reimbursed to trustees during either year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers. The total employee benefits of the key management personnel w ere £ 156,389 (2021 - £153,010)

	31 MAR 22	31MAR 21
Average number of employees during the year	48	47

8 Taxation

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

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	225,224	79,465	78,638	383,327
Additions	-	-	-	-
Disposal	-	-	-	-
Carried forward	<u>225,224</u>	<u>79,465</u>	<u>78,638</u>	<u>383,327</u>
Depreciation:				
Brought forward	86,177	57,865	68,003	212,045
Charge for the year	2,781	3,240	2,127	8,148
On disposal	-	-	-	-
Carried forward	<u>88,958</u>	<u>61,105</u>	<u>70,130</u>	<u>220,193</u>
Net book values:				
At 31 March 2022	<u>136,266</u>	<u>18,360</u>	<u>8,508</u>	<u>163,134</u>
At 31 March 2021	<u>139,047</u>	<u>21,600</u>	<u>10,635</u>	<u>171,282</u>

10 Investments

	31 MAR 22 £	31MAR 21 £
Quoted investment at cost	<u>-</u>	<u>250</u>

The market value of the quoted investments at 31 March 2022 was £nil (2021 - £245)

11 Stock

	31 MAR 22 £	31MAR 21 £
Coffee Bar	40	20
Stationery	400	400
General	<u>200</u>	<u>200</u>
	<u>640</u>	<u>620</u>

12 Debtors and prepayments

	31 MAR 22	31 MAR 21
	£	£
Prepayments and accrued income	3,127	3,266
VAT	13,968	38,401
Other debtors	113,976	81,365
	<u>131,071</u>	<u>123,032</u>

13 Creditors: Amounts falling due within one year

	31 MAR 22	31 MAR 21
	£	£
Taxation and social security	10,969	14,101
Accruals and deferred income	33,622	27,749
	<u>44,591</u>	<u>41,850</u>
Deferred income movement	£	£
Balance at 1 April 2021	1,010	1,010
Amount released to incoming resources	(1,010)	(1,010)
Amount deferred in the period	-	1,010
Balance at 31 March 2022	<u>-</u>	<u>1,010</u>

Deferred income relates to amounts received in advance for trips taking place after the year end.

14 Analysis of net assets between funds:

	Restricted Funds £	General Funds £	Designated Funds £	Total Funds £
As at 31 March 2022				
Tangible fixed assets	8,018	-	155,116	163,134
Investments	-	-	-	-
Net current assets	80,762	597,108	70,000	747,870
Net assets at 31 March 2022	<u>88,780</u>	<u>597,108</u>	<u>225,116</u>	<u>911,004</u>
As at 31 March 2021				
Tangible fixed assets	9,565	-	161,717	171,282
Investments	-	250	-	250
Net current assets	98,529	426,179	70,000	594,708
Net assets at 31 March 2021	<u>108,094</u>	<u>426,429</u>	<u>231,717</u>	<u>766,240</u>

15 Movement in funds:**For the year ended 31 March 2022**

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	At 31 Mar 22 £
Restricted funds:					
Restricted donations	61,995	54,617	(73,424)	(2,815)	40,373
Learning Hub	-	4,000	(3,281)	(588)	131
Sharing Caring Project	8,594	27,639	(27,914)	(5,913)	2,406
Fitness Fanatics Project	-	2,459	(2,189)	(240)	30
Radio Project	5,324	11,251	(5,756)	(1,847)	8,972
Communicate Project	7,528	14,600	(7,081)	(3,375)	11,672
Shine At Mencap Project	184	-	(184)	-	-
Carer's Outreach Project	24,469	88,617	(77,278)	(10,612)	25,196
	<u>108,094</u>	<u>203,183</u>	<u>(197,107)</u>	<u>(25,390)</u>	<u>88,780</u>
Unrestricted funds:					
General funds	426,429	855,304	(710,015)	25,390	597,108
Designated funds	231,717	-	(6,601)	-	225,116
	<u>658,146</u>	<u>855,304</u>	<u>(716,616)</u>	<u>25,390</u>	<u>822,224</u>
Total Funds	<u><u>766,240</u></u>	<u><u>1,058,487</u></u>	<u><u>(913,723)</u></u>	<u><u>-</u></u>	<u><u>911,004</u></u>

- The transfer from restricted funds relate to overhead expenses or services provided by the charity which are eligible expenditure for particular restricted grants.
- Purposes of restricted funds are described in the directors report.
- The designated fund comprises the net book value of fixed assets of £155,116 together with general funds earmarked by the trustees of £10,000 for building renovations, £10,000 for tender and bid writing and £50,000 for redundancy provisions.

For the year ended 31 March 2021

	At 1 Apr 20 £	Income £	Expenditure £	Transfers £	At 31 Mar 21 £
Restricted funds:					
Restricted donations	72,714	144,537	(152,676)	(2,580)	61,995
Sharing Caring Project	7,415	36,441	(26,898)	(8,364)	8,594
Out & About	-	200	(200)	-	-
Radio Project	2,583	7,445	(2,328)	(2,376)	5,324
Communicate Project	2,835	13,601	(5,488)	(3,420)	7,528
Children & Young People Fitness	-	2,500	(2,500)	-	-
Shine At Mencap Project	5,173	-	(3,549)	(1,440)	184
Carer's Outreach Project	15,417	84,998	(63,334)	(12,612)	24,469
	<u>106,137</u>	<u>289,722</u>	<u>(256,973)</u>	<u>(30,792)</u>	<u>108,094</u>
Unrestricted funds:					
General funds	203,816	819,443	(627,622)	30,792	426,429
Designated funds	239,120	-	(7,403)	-	231,717
	<u>442,936</u>	<u>819,443</u>	<u>(635,025)</u>	<u>30,792</u>	<u>658,146</u>
Total Funds	<u><u>549,073</u></u>	<u><u>1,109,165</u></u>	<u><u>(891,998)</u></u>	<u><u>-</u></u>	<u><u>766,240</u></u>

16 Revenue commitments

At 31st March 2022, the charity had operating leases with total future minimum lease payments as follows:

	31 MAR 22	31 MAR 21
	£	£
Amount falling due:		
Within one year	8,251	8,251
In the second to fifth years	14,416	21,983
After more than five years	-	685

17 Related parties

There were no related party transactions requiring disclosure in either year.

18 A detailed breakdown of the 2021 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted	Unrestricted	Total
	£	£	£
Income from:			
Donations, legacies & similar income	127,529	274,366	401,895
Charitable activities	162,193	540,573	702,766
Other trading activities	-	4,500	4,500
Investment income	-	4	4
Total income	<u>289,722</u>	<u>819,443</u>	<u>1,109,165</u>
Expenditure on:			
Fund raising	-	15,672	15,672
Charitable activities:			
Social activities & projects	104,782	107,479	212,261
Training and support projects	152,191	500,676	652,867
Governance	-	11,198	11,198
Total expenditure	<u>256,973</u>	<u>635,025</u>	<u>891,998</u>
Net income / (expenditure) for the year	32,749	184,418	217,167
Transfer between funds	(30,792)	30,792	-
Net movement in funds	<u>1,957</u>	<u>215,210</u>	<u>217,167</u>

SHEFFIELD MENCAP

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SHEFFIELD MENCAP

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FOR THE YEAR ENDED 31 MARCH 2022

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SHEFFIELD MENCAP

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2022

STATUS

The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity the Royal Mencap Society.

DIRECTORS & TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members in general meetings. The elected trustees have the power to co-opt other members to the board of trustees to fill specialist roles. The trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board

The trustees serving during the period and since the period end were as follows:

N. Cosgrove	- Chair
C. Sterry	- Treasurer
L. Ward	
C. Walker	
D. Wand	
H. Cooper	
M. Baxter	
K. Pugh	
T.F. Viner	
J.A. Badger	
J.C. Mitchell	
J. Thompson	
A.J. Tkacz	
C. Booth	- resigned 13 th Sept 2021
C. Gamble	- resigned 13 th Sept 2021
L. Williams	- resigned 30 th Sept 2021

COMPANY SECRETARY

D. Swindlehurst	- appointed 24 th May 2022
J. Sullivan	- resigned 24 th May 2022

CHIEF EXECUTIVE

D. Swindlehurst	- from 24 th May 2022
J. Sullivan	- to 24 th May 2022

SENIOR MANAGERS

S. Slater Jones	
D. Swindlehurst	- to 24 th May 2022

COMPANY NUMBER

3168775

CHARITY NUMBER

1056155

REGISTERED OFFICE

Norfolk Lodge
Park Grange Road
Sheffield
S2 3QF

BANKERS

Lloyds Bank plc
City Branch
Church Street
Sheffield

STATUTORY AUDITORS

Tingle Ashmore Ltd
Enterprise House
Broadfield Court
Sheffield
S8 0XF

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

Objects and activities of the charity

Our vision is that all people with a learning disability and their carers in Sheffield are valued, included and respected so they can live fair, full and happy lives. Our charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers, in Sheffield. To achieve this object, the charity operates a number of projects, listed below.

Aims

In all our work Sheffield Mencap aims to:

- listen and respond to the needs of people with learning disabilities, their families and carers;
- offer a range of activities to promote the well-being and quality of life of people with learning disabilities and their families and carers;
- recognise that people's circumstances vary enormously and adapt what we do to meet the needs of individuals and their families;
- welcome diversity in our members, staff and volunteers, and work continuously against disadvantage, discrimination and prejudice;
- work with other organisations that share our interests, concerns and values;
- provide a safe, secure, and nurturing environment; and
- aim to provide a high quality and professional service in everything we do.

We feel that it is more important than ever to demonstrate that we uphold the highest values and operate a culture of professionalism and responsible financial management. We are committed to being a highly professional organisation, efficiently and responsibly run, with a strong commitment to quality, safeguarding and governance.

Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

Governing Document

Sheffield Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 6 March 1996 as amended by special resolution dated 14 February 2005 and 3 June 2010. It is registered as a charity with the Charity Commission.

Organisation

The board of trustees comprises of up to 16 members who meet bi-monthly to administer the charity. A chief executive is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

Key Management Personnel Remuneration

Annually, the remuneration of the key management personnel is set using the NJC pay scales as a guide and benchmark with the consideration and review of comparable and relevant salaries relating to similar employment positions.

Financial review

Financial sustainability is a key priority for Sheffield Mencap and Gateway. The trustees monitor the income and expenditure throughout the year which also includes the management of funds brought forward to ensure that the charity only expends available funds.

The net income for the year amounted to £144,764 (2021 - net income £217,167). Of this net amount, general funds increased by £164,078 and restricted funds decreased by £19,314. Total funds now stand at £911,004 (2021 - £766,240).

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Training & Support Projects and Social Activities

We currently run the following services and activities:

Gateway

Our long-established and much-loved evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are three adult evenings all of which depend on numerous volunteers to help deliver activities. A varied range of Music, Art, Sport and Cooking activities are provided. We also have a children and young people's club running each Friday evening (TGIF) and parents are encouraged to stay and meet for mutual support.

Activity and Learning Hub

This service runs 5 days a week at Norfolk Lodge and is extremely popular with our members who fund their place through their social care plan. The Activity and Learning Hub offers a wide range of accredited and non-accredited sessions to our members to provide engaging, challenging and creative opportunities for development and progression.

Carers Support Services

These highly valued services provide practical support to family carers of people with learning disabilities and comprises of advice and information work and an outreach project, offering creative group work with carers and the cared for meeting together.

Out & About

Out and About provides a flexible short breaks service to people with a learning disability and their family carers. The project does this mainly through small group activities in the community in the evenings and weekends, and also incorporates a wide range of sports and fitness sessions delivered at Norfolk Lodge and in the community.

Children's Services

We provide a range of projects for Children and Young People, including the Short Breaks Service running on Saturdays and in school holidays, a combined Children's Hub on Saturday mornings including 'Communicate' to improve communication, confidence and attention levels, 'Soundbites' which enables young people to find their voice through digital technology, and 'Shine Out' which provides performing arts workshops. We also deliver the very popular Children's Fitness group, and our SHINE at Mencap programme which works on a whole family approach to improve diet and exercise.

Health and Wellbeing Services

During the year we have undertaken a range of new services to improve the health and well-being of our members and carers. These include work to support people with learning disability to access annual health checks within primary care, extensive work to support understanding of vaccine programmes and improve access to these where needed, and group sessions with members to encourage behaviour change in their approaches to diet and exercise.

Snoezelen

Our sensory room continues to prove popular. It provides a tranquil environment for an individual to explore the sensations of light, colour, sound and touch and this was extensively refurbished during 2021/22. The room is also available for individual bookings.

Sunday Lunch Club

Sunday Lunch Club provides a valued opportunity for older carers and the person they care for to meet up every month for fun, friendship and a hot meal.

Coffee Bar

The hub of Norfolk Lodge, our coffee bar, is in use all day and throughout the evening and is used by every group.

Reserves policy

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be six months of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding, and if required, allow sufficient time to close down services with enough notice that our members have a chance to find an alternative service to reduce distress and anxiety. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed. The free reserves at 31 March 2022 were £597,108 which represents around 8 months of total expenditure.

Future strategy

The challenges and context, alongside our success in delivering significant improvements and change in recent years, put us in a good place as we move into this new business planning cycle. We have set our priorities for the next three years as to:

- 1. Increase choice and opportunities for people with a learning disability and their families across Sheffield**
- 2. Develop the voice and visibility of people with a learning disability and their families in Sheffield**
- 3. Improve our service to people with a learning disability and their families through investment in our organisation.**

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Investment policy

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. The management committee will consider suitable investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

Principal funding sources

The introduction of individual budgets means that everyone who chooses to use our services pays for their place out of their own budget. We also look to Charitable Grants and Foundations for support, alongside grants from the public sector. We also have some small public sector contracts and partnered with the Sheffield Carers' in the citywide Carers' Contract until 31st Dec 2021.

Fundraising policy

Sheffield Mencap and Gateway procures funds through grant and trust fundraising, community fundraising and donations and legacies. During the financial year 2021/22, Sheffield Mencap obtained grants written by our Fundraising Manager. Sheffield Mencap's financial affairs are conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements of Charity Commission regulations. The Fundraising Manager is a member of the Institute of Fundraising which sets out a standard for Fundraisers and abides by this standard in their work for Sheffield Mencap and Gateway.

Sheffield Mencap should closely monitor any individual or organisation that solicits funds on its behalf to ensure adherence to donor intent as well as accountable, transparent and responsible fundraising practices. The Senior Managers and CEO monitored the activities carried out by the Fundraising Manager through regular meetings and review.

There were no complaints received by the charity in relation to its Fundraising activities.

Donors' privacy will always be respected. Any donor records that are maintained by Sheffield Mencap will be kept confidential and in line with our Data Protection Policy that is fully compliant with the 2018 Data Protection Act. Donors' have the right to see their own record, to challenge its accuracy and to have their details removed. All requests from donors or prospects requiring that fundraising contact cease will have the request honoured by Sheffield Mencap. Sheffield Mencap does not share the personal data of any individual donors with any external party.

Donors and prospects will be treated with respect by Sheffield Mencap. We will honour their requests to: limit frequency of contacts; not be solicited by telephone or other technology, reduce or cease receiving printed or electronically transmitted material concerning Sheffield Mencap.

Risk review

We continue to implement the findings of a detailed risk assessment undertaken both by staff and trustees, which resulted in the establishment of a range of actions to be initiated by individuals, projects groups and the organisation as a whole. We regularly review our Risk Register. We are committed to identifying and reducing all risks associated with the running of Sheffield Mencap.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of Sheffield Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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.

SHEFFIELD MENCAP

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information, of which the charity's auditor is unaware; and
- the trustees have each taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the executive committee and members of the charity

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Auditors

Tingle Ashmore Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

Approval

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

Independent Auditor's Report to the Members of Sheffield Mencap

Opinion

We have audited the financial statements of Sheffield Mencap (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), Balance Sheet, 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 31st March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

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

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to health and safety and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instance of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence and documentation from funders for significant receipts;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of trustee meetings.

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Brendan Ashmore ACA
Senior Statutory Auditor
For and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Dated: 17th November 2022

SHEFFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	YEAR END 31 MAR 22 RESTRICTED £	YEAR END 31 MAR 22 UNRESTRICTED £	YEAR END 31 MAR 22 TOTAL £	YEAR END 31 MAR 21 TOTAL £
Income from:					
Donations, legacies & similar income	2	45,335	195,344	240,679	401,895
Charitable activities	3	157,848	659,920	817,768	702,766
Other trading activities	4	-	40	40	4,500
Investment income		-	-	-	4
Total income		<u>203,183</u>	<u>855,304</u>	<u>1,058,487</u>	<u>1,109,165</u>
Expenditure on:					
Fund-raising		-	9,491	9,491	15,672
Charitable activities:					
Social activities & projects		78,689	153,265	231,954	212,261
Training & support projects		118,418	540,566	658,984	652,867
Governance		-	13,294	13,294	11,198
Total expenditure	5	<u>197,107</u>	<u>716,616</u>	<u>913,723</u>	<u>891,998</u>
Net income for the year	6	6,076	138,688	144,764	217,167
Transfer between funds		<u>(25,390)</u>	<u>25,390</u>	-	-
Net movement in funds		(19,314)	164,078	144,764	217,167
Total funds brought forward		<u>108,094</u>	<u>658,146</u>	766,240	549,073
Total funds carried forward		<u><u>88,780</u></u>	<u><u>822,224</u></u>	<u><u>911,004</u></u>	<u><u>766,240</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHEFFIELD MENCAP
BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	31 MAR 22		31 MAR 21
		£	£	£
Fixed Assets				
Tangible Assets	9	163,134		171,282
Investments	10	-		250
		163,134		171,532
Current Assets				
Stock	11	640		620
Debtors and prepayments	12	131,071		123,032
Cash at bank and in hand		660,750		512,906
		792,461		636,558
Creditors:				
Amounts falling due w ithin one year	13	44,591		41,850
Net current assets			747,870	594,708
Net assets	14		911,004	766,240
Funds				
Restricted income funds			88,780	108,094
Unrestricted funds:				
General funds		597,108		426,429
Designated funds		225,116		231,717
			822,224	658,146
Total funds	15		911,004	766,240

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 10 to 18 form part of these accounts

Approved by the executive committee on 17th November 2022 and signed on its behalf by:

N. Cosgrove - Director and Trustee

C. Sterry - Director and Trustee

Company Number 3168775

SHEFFIELD MENCAP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	YEAR END 31 MAR 22 £	YEAR END 31 MAR 21 £
Cash flows from operating activities:		
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>
Cash flows from investing activities:		
Dividends and interest received	-	-
Purchase of tangible fixed assets	-	-
Receipts from sales of investments	<u>250</u>	-
Net cash provided by investing activities	<u>250</u>	-
Change in cash and cash equivalents in the year	147,844	184,780
Cash and cash equivalents brought forward	<u>512,906</u>	<u>328,126</u>
Cash and cash equivalents carried forward	<u>660,750</u>	<u>512,906</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>660,750</u>	<u>512,906</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the year	144,764	217,167
Adjustments for:		
Depreciation charges	8,148	9,257
Dividends and interest	-	-
(Increase) / Decrease in stock	(20)	69
(Increase) in debtors	(8,039)	(38,889)
(Decrease) in creditors	<u>2,741</u>	<u>(2,824)</u>
Net cash provided by operating activities	<u>147,594</u>	<u>184,780</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies**a) Basis of preparing the financial statements**

Sheffield Mencap is a company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Sheffield Mencap meets the definition of a public benefit entity under FRS 102.

b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties

c) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy

d) Income

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Cost allocation - Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider

Pension costs - The charity pays contributions into personal pension schemes on behalf of certain employees.

f) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Additions to fixed assets consists of items purchased with a value of over £1,500 that are considered to have a useful economic life of more than one year. This threshold applies to single items only. If required by exceptional circumstances or by restrictions placed on funds, the threshold value may not be applied. Depreciation is charged on a reducing basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis. The rates used for this purpose are:

Land and Buildings	2%
Fixture and Fittings	15%
Equipment	20%

g) Stock

Stock is included at the lower of cost and net realisable value.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

i) Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

k) Fund accounting

Funds held by the charity are either:

restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.

unrestricted general – incoming resources on which there is no restriction or designation.

designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

2 Donations, legacies & similar income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	45,335	119,424	164,759	181,378
Covid-19 support (incl Job Retention Scheme)	-	70,370	70,370	157,198
Legacies	-	5,550	5,550	63,319
	<u>45,335</u>	<u>195,344</u>	<u>240,679</u>	<u>401,895</u>

3 Charitable activities income

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Social activities & projects	41,592	61,223	102,815	65,770
Training & support projects	116,256	598,697	714,953	636,996
	<u>157,848</u>	<u>659,920</u>	<u>817,768</u>	<u>702,766</u>

4 Other trading activities

	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 22	YEAR END 31MAR 21
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	40	40	4,500
	<u>-</u>	<u>40</u>	<u>40</u>	<u>4,500</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5 Total expenditure

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31 MAR 21 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	6,086	16,807	9,426	-	32,319	31,172
Specialist workers	-	875	-	-	875	150
Purchases (goods for resale)	-	335	-	-	335	79
Client transport costs	-	2,273	1,088	-	3,361	521
Staff costs	-	67,887	406,624	-	474,511	469,437
Employers NI	-	3,627	26,564	-	30,191	27,180
Staff pensions	-	1,150	14,297	-	15,447	14,575
Staff training	-	1,264	1,444	-	2,708	80
Staff travel & sundry expenses	-	303	292	-	595	2,011
Volunteer expenses	-	194	476	-	670	130
Communications	-	15	1,094	-	1,109	1,159
Stationery	-	888	3,523	-	4,411	3,019
Repairs & renew als	-	13,466	-	-	13,466	-
Sundries	-	1,324	50	-	1,374	698
Bad debts	-	-	2,249	-	2,249	-
Legal & professional	-	-	-	-	-	2,300
Audit fees	-	-	-	4,500	4,500	3,750
Financial Accounts	-	-	-	1,186	1,186	1,170
Room hire	-	-	-	-	-	4,500
Property light & heat	-	-	-	-	-	1,549
Property repairs & refurbishments	-	10,887	-	-	10,887	75,811
Management & administration charges	-	20,397	136,167	-	156,564	185,331
Depreciation & profit/loss on asset disposals	-	1,547	-	-	1,547	1,854
Support cost allocation (see note 5a)	3,405	88,715	55,690	7,608	155,418	65,522
	<u>9,491</u>	<u>231,954</u>	<u>658,984</u>	<u>13,294</u>	<u>913,723</u>	<u>891,998</u>

5 Total expenditure cont.**5a** Support costs allocated to activities (allocation basis)

	Fund-raising	Social activities & projects	Training & support projects	Governance	YEAR END 31 MAR 22 TOTAL	YEAR END 31 MAR 21 TOTAL
	£	£	£	£	£	£
Staff costs (staff numbers)	1,972	39,431	94,634	3,942	139,979	101,654
Employers NI (staff numbers)	103	2,068	4,962	207	7,340	6,265
Staff pensions (staff numbers)	140	2,798	6,717	280	9,935	9,198
Staff training (staff numbers)	58	1,170	2,807	117	4,152	719
Staff travel & sundry expenses (staff numbers)	1	20	47	2	70	37
Volunteer expenses (staff numbers)	11	226	543	23	803	1,277
Communications (staff numbers)	110	2,203	5,286	220	7,819	14,523
Stationery (staff numbers)	21	413	990	41	1,465	9,457
Advertising (staff numbers)	30	602	1,445	60	2,137	25
Repairs & renew als (floor area)	157	7,699	7,699	158	15,713	12,408
Sundries (staff numbers)	92	1,841	4,417	184	6,534	3,605
Subscriptions (usage)	-	5,931	5,931	-	11,862	8,449
Legal & professional (usage)	-	10,001	21,669	1,667	33,337	44,399
Property costs:						
- light & heat (floor area)	153	7,510	7,511	153	15,327	8,374
- w ater (floor area)	12	551	551	11	1,125	1,785
- repairs & maintenance (floor area)	355	17,367	17,367	354	35,443	10,179
- insurance (floor area)	123	6,047	6,047	123	12,340	11,096
Management & administration charges (actual)	-	(20,397)	(136,167)	-	(156,564)	(185,331)
Depreciation & asset disposals (usage)	67	3,234	3,234	66	6,601	7,403
	<u>3,405</u>	<u>88,715</u>	<u>55,690</u>	<u>7,608</u>	<u>155,418</u>	<u>65,522</u>

6 Net income for the year

This is stated after charging:	YEAR END	YEAR END
	31 MAR 22	31MAR 21
	£	£
Depreciation	8,148	9,257
Auditors' remuneration	4,500	3,750
Trustee indemnity insurance	442	442

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs were as follow s:	YEAR END	YEAR END
	31 MAR 22	31MAR 21
	£	£
Salaries and wages	614,490	571,091
Employer NI	37,531	33,445
Pensions	25,382	23,773
	<u>677,403</u>	<u>628,309</u>

The number of employees w ho received total employee benefits (excluding employer pension costs) of more than £60,000 is as follow s:

	31 MAR 22	31MAR 21
£60,001 - £70,000	1	1

No remuneration w as paid nor expenses reimbursed to trustees during either year.

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and 2 Senior Managers. The total employee benefits of the key management personnel w ere £ 156,389 (2021 - £153,010)

	31 MAR 22	31MAR 21
Average number of employees during the year	48	47

8 Taxation

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

9 Tangible fixed assets

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
Cost:				
Brought forward	225,224	79,465	78,638	383,327
Additions	-	-	-	-
Disposal	-	-	-	-
Carried forward	<u>225,224</u>	<u>79,465</u>	<u>78,638</u>	<u>383,327</u>
Depreciation:				
Brought forward	86,177	57,865	68,003	212,045
Charge for the year	2,781	3,240	2,127	8,148
On disposal	-	-	-	-
Carried forward	<u>88,958</u>	<u>61,105</u>	<u>70,130</u>	<u>220,193</u>
Net book values:				
At 31 March 2022	<u>136,266</u>	<u>18,360</u>	<u>8,508</u>	<u>163,134</u>
At 31 March 2021	<u>139,047</u>	<u>21,600</u>	<u>10,635</u>	<u>171,282</u>

10 Investments

	31 MAR 22 £	31MAR 21 £
Quoted investment at cost	<u>-</u>	<u>250</u>

The market value of the quoted investments at 31 March 2022 was £nil (2021 - £245)

11 Stock

	31 MAR 22 £	31MAR 21 £
Coffee Bar	40	20
Stationery	400	400
General	<u>200</u>	<u>200</u>
	<u>640</u>	<u>620</u>

12 Debtors and prepayments

	31 MAR 22	31 MAR 21
	£	£
Prepayments and accrued income	3,127	3,266
VAT	13,968	38,401
Other debtors	113,976	81,365
	<u>131,071</u>	<u>123,032</u>

13 Creditors: Amounts falling due within one year

	31 MAR 22	31 MAR 21
	£	£
Taxation and social security	10,969	14,101
Accruals and deferred income	33,622	27,749
	<u>44,591</u>	<u>41,850</u>
Deferred income movement	£	£
Balance at 1 April 2021	1,010	1,010
Amount released to incoming resources	(1,010)	(1,010)
Amount deferred in the period	-	1,010
Balance at 31 March 2022	<u>-</u>	<u>1,010</u>

Deferred income relates to amounts received in advance for trips taking place after the year end.

14 Analysis of net assets between funds:

	Restricted Funds £	General Funds £	Designated Funds £	Total Funds £
As at 31 March 2022				
Tangible fixed assets	8,018	-	155,116	163,134
Investments	-	-	-	-
Net current assets	80,762	597,108	70,000	747,870
Net assets at 31 March 2022	<u>88,780</u>	<u>597,108</u>	<u>225,116</u>	<u>911,004</u>
As at 31 March 2021				
Tangible fixed assets	9,565	-	161,717	171,282
Investments	-	250	-	250
Net current assets	98,529	426,179	70,000	594,708
Net assets at 31 March 2021	<u>108,094</u>	<u>426,429</u>	<u>231,717</u>	<u>766,240</u>

15 Movement in funds:**For the year ended 31 March 2022**

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	At 31 Mar 22 £
Restricted funds:					
Restricted donations	61,995	54,617	(73,424)	(2,815)	40,373
Learning Hub	-	4,000	(3,281)	(588)	131
Sharing Caring Project	8,594	27,639	(27,914)	(5,913)	2,406
Fitness Fanatics Project	-	2,459	(2,189)	(240)	30
Radio Project	5,324	11,251	(5,756)	(1,847)	8,972
Communicate Project	7,528	14,600	(7,081)	(3,375)	11,672
Shine At Mencap Project	184	-	(184)	-	-
Carer's Outreach Project	24,469	88,617	(77,278)	(10,612)	25,196
	<u>108,094</u>	<u>203,183</u>	<u>(197,107)</u>	<u>(25,390)</u>	<u>88,780</u>
Unrestricted funds:					
General funds	426,429	855,304	(710,015)	25,390	597,108
Designated funds	231,717	-	(6,601)	-	225,116
	<u>658,146</u>	<u>855,304</u>	<u>(716,616)</u>	<u>25,390</u>	<u>822,224</u>
Total Funds	<u><u>766,240</u></u>	<u><u>1,058,487</u></u>	<u><u>(913,723)</u></u>	<u><u>-</u></u>	<u><u>911,004</u></u>

- The transfer from restricted funds relate to overhead expenses or services provided by the charity which are eligible expenditure for particular restricted grants.
- Purposes of restricted funds are described in the directors report.
- The designated fund comprises the net book value of fixed assets of £155,116 together with general funds earmarked by the trustees of £10,000 for building renovations, £10,000 for tender and bid writing and £50,000 for redundancy provisions.

For the year ended 31 March 2021

	At 1 Apr 20 £	Income £	Expenditure £	Transfers £	At 31 Mar 21 £
Restricted funds:					
Restricted donations	72,714	144,537	(152,676)	(2,580)	61,995
Sharing Caring Project	7,415	36,441	(26,898)	(8,364)	8,594
Out & About	-	200	(200)	-	-
Radio Project	2,583	7,445	(2,328)	(2,376)	5,324
Communicate Project	2,835	13,601	(5,488)	(3,420)	7,528
Children & Young People Fitness	-	2,500	(2,500)	-	-
Shine At Mencap Project	5,173	-	(3,549)	(1,440)	184
Carer's Outreach Project	15,417	84,998	(63,334)	(12,612)	24,469
	<u>106,137</u>	<u>289,722</u>	<u>(256,973)</u>	<u>(30,792)</u>	<u>108,094</u>
Unrestricted funds:					
General funds	203,816	819,443	(627,622)	30,792	426,429
Designated funds	239,120	-	(7,403)	-	231,717
	<u>442,936</u>	<u>819,443</u>	<u>(635,025)</u>	<u>30,792</u>	<u>658,146</u>
Total Funds	<u><u>549,073</u></u>	<u><u>1,109,165</u></u>	<u><u>(891,998)</u></u>	<u><u>-</u></u>	<u><u>766,240</u></u>

16 Revenue commitments

At 31st March 2022, the charity had operating leases with total future minimum lease payments as follows:

	31 MAR 22	31 MAR 21
	£	£
Amount falling due:		
Within one year	8,251	8,251
In the second to fifth years	14,416	21,983
After more than five years	-	685

17 Related parties

There were no related party transactions requiring disclosure in either year.

18 A detailed breakdown of the 2021 Statement of Financial Activities between unrestricted and restricted funds is as follows.

	Restricted	Unrestricted	Total
	£	£	£
Income from:			
Donations, legacies & similar income	127,529	274,366	401,895
Charitable activities	162,193	540,573	702,766
Other trading activities	-	4,500	4,500
Investment income	-	4	4
Total income	<u>289,722</u>	<u>819,443</u>	<u>1,109,165</u>
Expenditure on:			
Fund raising	-	15,672	15,672
Charitable activities:			
Social activities & projects	104,782	107,479	212,261
Training and support projects	152,191	500,676	652,867
Governance	-	11,198	11,198
Total expenditure	<u>256,973</u>	<u>635,025</u>	<u>891,998</u>
Net income / (expenditure) for the year	32,749	184,418	217,167
Transfer between funds	(30,792)	30,792	-
Net movement in funds	<u>1,957</u>	<u>215,210</u>	<u>217,167</u>