Charity registration number 1171835 (England and Wales)

# CITY OF CHELMSFORD MENCAP

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2024

# CITY OF CHELMSFORD MENCAP

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | | |
|---|---|---|
| **Trustees** | A North | |
| | C Newson | |
| | A Krone | |
| | P Preston | |
| | R Scott | |
| | R Thompson | (Appointed 1 October 2024) |
| | S Symon | (Appointed 18 October 2024) |
| | V Molulu | (Appointed 17 April 2025) |
| | L Burgess | (Appointed 10 April 2025) |
| **Charity number (England and Wales)** | 1171835 | |
| **Independent examiner** | Louise Hallsworth FCA<br>Affinia (Orpington)<br>Chartered Accountants<br>Lynwood House, Crofton Road<br>Orpington<br>BR6 8QE | |
| **Bankers** | CAF Bank<br>25 Kings Hill Avenue<br>West Malling<br>ME19 4TA | |
| | HSBC<br>99 High Street<br>Chelmsford<br>CM1 1EQ | |

# CITY OF CHELMSFORD MENCAP

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# CITY OF CHELMSFORD MENCAP

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2024*

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

**Objectives and activities**

Under charity law, CCM is required to demonstrate that its governance and service provision is within the boundaries of its constitution. The charity's objects are defined as follows:
For the public benefit, to relieve the needs of people with a learning disability, their families, dependents and carers, by:

a. providing or assisting in the provision of services, support and information, in order to enhance their opportunities to express their individuality, choice and control, improve their quality of life and fulfil their potential;

b. promoting activities that advocate for a reduction in inequality of access to public services and justice for people with a learning disability.

In furtherance of that object but not otherwise, the trustees shall have power to engage in political activity provided that the trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carries out its objects.

To fulfil its objects, City of Chelmsford Mencap develops, implements and reviews a range of services to support people impacted by a learning disability, either directly or indirectly:

- The Outreach Academy, a lifelong learning service which runs every weekday, 49 weeks a year. Courses develop students' social, work and life skills in a supported environment that enables them to reach their potential.
- Working Out, a work placement initiative.
- Enterprises and volunteering projects promote the talents of our service users and their ability to make meaningful contributions to their local community.
- An Advocacy and Community Support service covering central Essex enables service users to maximise their independence and resilience. It offers person-centred advice, information and advocacy regarding a range of issues, including benefits, housing and support planning. Monthly Carers Connect sessions give carers opportunities to learn and share information.

*Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

*Significant activities and achievements against objectives*

The City of Chelmsford Mencap (CCM) Annual Report 2024 reflects a year of growth, innovation, and community engagement, driven by dedicated staff, volunteers, trustees, and students. Under the leadership of Chair Anthony North, CCM strengthened its impact while remaining true to its mission: empowering people with learning disabilities to lead rich, meaningful, and ambitious lives.

**Governance remained strong**, with the Board of Trustees overseeing strategic and operational developments through a well-functioning sub-committee structure. A highlight was the charity's successful transition to Charitable Incorporated Organisation (CIO) status in July, a milestone that modernises CCM's legal structure and enhances its operational flexibility. The Board also bid farewell to two long-serving trustees, Sarah Sadler and Neil Barnes, and welcomed Ruth Thompson and Sharon Symon, whose skills and passion further strengthen governance.

**Staff and volunteer development** was a priority throughout the year. An annual training week and online courses equipped staff and volunteers with skills in safeguarding, GDPR, mental health, and more. CCM celebrated internal progression, including a former placement student becoming a Support Lead. Volunteers remained vital, with Henrietta Tyler receiving the Chelmsford Mayor's Young Volunteer of the Year award. Partnerships with the University of Essex and Chelmsford College continued to provide high-quality placement opportunities, enhancing both service delivery and the charity's culture.

The **Outreach Academy** flourished, offering a diverse curriculum spanning wellbeing, practical skills, and creative arts. Initiatives like Spring into Wellbeing, funded by Essex County Council, promoted holistic health through workshops like alpaca trekking and art classes. Partnerships with Bright Ideas for Tennis and Sport for Confidence supported physical activity, while collaborations with Adult Community Learning Essex expanded courses in maths, employability, and creative arts. Becoming a Beyond Words Book Club enriched learning through inclusive storytelling.

A notable addition was the **Gateway Awards scheme**, with 26 students embarking on Bronze Awards to develop life, work, and social skills. V is for Voting! sessions empowered students to engage in the democratic process. Across all activities, staff and volunteers fostered a supportive, imaginative learning environment.

**Supported traineeships and social enterprises** provided real-world work experiences. The Working Out initiative and In! enterprises—In!Production, In!Spades, and the In!Catering team—thrived. In!Production created films on consent, relationships, and LGBTQIA+ awareness for Essex County Council, while In!Spades expanded its maintenance contract with Essex Community Foundation. The In!Catering team transitioned from the Chelmsford Community Café to St John's Church, continuing to serve the community while building hospitality skills. Partnerships with Havens Hospices offered retail placements, reinforcing work readiness.

**Advocacy and Community Support** remained crucial, with tailored assistance for students and families, monthly Carers Connect sessions, and contributions to sector conversations. The service ensured voices were heard and supported within CCM and beyond.

**Pastoral care and safeguarding** were strengthened with Support and Learning Trackers, a second Senior Support Lead, and expanded staff roles. This comprehensive approach to individual wellbeing remained central to CCM's ethos.

**Community engagement** included participation in Chelmsford's Volfest, the annual Christmas Concert at Chelmsford Cathedral, and partnerships with local organisations and Rotary Clubs. These events celebrated CCM's work and strengthened its community presence.

The report concludes with a tribute to CCM's culture of creativity, inclusion, and resilience, highlighting that every achievement serves the students at its heart. With thanks to all staff, trustees, volunteers, families, funders, and friends, CCM looks forward to another year of progress and positive impact.

**Financial review**

City of Chelmsford Mencap's principal sources of funds are services fees, grant funding and donations. Expenditure is focussed directly on the provision of fully supported services and the future development and security of the Charity. The last recorded loss and deficit for the charity was in 2014 with a deficit amounting to £8,399.

In 2024, the charity's net expenditure and movement in funds for the year was 32% lower than in 2023 at £24,894. The improvement of £12,087 was due to increased income from charitable activities which has been offset to a large extent by increasing staff costs, the principle expenditure for the charity. CCM endorses the principle of paying staff a living wage, however this has resulted in significant staff cost increases over the last two years as the charity ensures that everyone has a living wage and then maintains parity throughout the pay scales. CCM continues to push for higher fees for its lifelong learning service, knowing that it is significantly cheaper than other providers in the day opportunities space. However, the charity's overriding objective is to always be affordable to its service users.

Although the summary financial position for 2024 reads well, with only a small shortfall, we are mindful that, in these challenging times, the situation could have been very different without the generosity of our donors, community fundraising and generous grants. CCM also continues to owe a huge debt to our volunteers and trustees who contributed significantly to the charity, giving possibly the most valued commodity of all - their time.

*Reserves policy*

The charity's reserves policy is that it should hold no less than three months' and no more than six months' current operating costs to safeguard against fluctuations that may arise in funding. This policy is intended to maximise the amount available for CCM's charitable activities during the current economic climate while also planning for a sustainable future.

Reserves are defined as funds specifically held as unrestricted and that do not have a designated use.

At the end of the year, the level of reserves was £85,481 which covered 3.6 months of operating costs based on the full year 2024 costs.

A register of risks identified within the Charity is held by the trustees. As part of this process the trustees implement a risk management strategy which comprises:

- Annual review of the register of risks that the Charity may face;
- The establishment of systems and procedures designed to mitigate those risks identified;
- The implementation of procedures designed to minimise any potential impact on the Charity should any of these risks materialise.
- Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the Charity's premises at Mildmay Road, Chelmsford or any other venue where services are being carried out.

**Structure, governance and management**

The charity transferred to a Charitable Incorporated Organisation on 1st July 2024. Previously, as a Charitable Association, City of Chelmsford Mencap was established by a charitable trust deed and amended on 12th November 1979, 4th September 2002 and 21st February 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| A North | |
| A Stoppard | (Resigned 1 June 2025) |
| S Sadler | (Resigned 5 June 2024) |
| C Newson | |
| N Barnes | (Resigned 5 June 2024) |
| A Krone | |
| P Preston | |
| R Scott | |
| R Thompson | (Appointed 1 October 2024) |
| S Symon | (Appointed 18 October 2024) |
| V Molulu | (Appointed 17 April 2025) |
| L Burgess | (Appointed 10 April 2025) |

*Recruitment and appointment of trustees*
The charity is required to have not less than 5 nor more than 15 elected trustees.

At every annual general meeting of the members of the CIO, one-third of the elected trustees shall retire from office. If their number is not three or a multiple of three, then the number nearest to one-third shall retire from office. The trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot. Any person who retires as a trustee by rotation or by giving notice to the CIO is eligible for reappointment. A trustee who has served for four consecutive terms may not be reappointed until after an interval of at least one year.

Membership of City of Chelmsford Mencap is open to anyone who uses the Charity for provision of services (including guardians and carers), trustees, former trustees and other people at the invitation of the trustees, who, by applying for membership, has indicated his, her or its agreement to become a member and acceptance of the duty of members set out in the Charity's constitution.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

*Organisational structure*
Organisational policies and procedures are in place for the induction and training of staff, volunteers and trustees. Risk assessments and procedural guidelines are in place to manage all known risks.

The Charity's organisational structure consists of members, Board of Trustees, Services Manager; Financial Administrator, Advocacy & Community Support Manager, Senior Support Leads, Support Leads; Specialist Support Workers; and Volunteers.

The trustees meet at least quarterly as a Board and are responsible for the strategic direction and policy of the Charity. Certain responsibilities, including decision making and entering into contractual commitments, may be delegated to a sub-committee from time to time.

Day to day responsibility for the provision of services of the Charity rests with the Services Manager. The Charity employs four full time members of staff (Services Manager, two Senior Support Leads and a Support Lead), the remainder being made up of part time staff, bank staff and volunteers. The Charity also enters into contracts with self-employed tutors to provide certain services.

*Relationship with wider network*
City of Chelmsford Mencap is affiliated to the Royal Mencap Society (123, Golden Lane, London EC1Y 0RT; Registered Company Number: 550457; Registered Charity Number: 222377). The parties work together in a collaborative way to develop a clear, productive and mutually beneficial relationship that will enhance the services we both provide for people with a learning disability. CCM also works collaboratively with other statutory and voluntary sector agencies.

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

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A North
**Chair of Trustees**

Date: 3rd July 2025

# CITY OF CHELMSFORD MENCAP

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CITY OF CHELMSFORD MENCAP

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

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

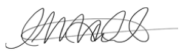
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



**Louise Hallsworth FCA**
Affinia (Orpington)
Chartered Accountants
Lynwood House, Crofton Road
Orpington
BR6 8QE
Date: 3 July 2025

# CITY OF CHELMSFORD MENCAP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

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

| Current financial year | Notes | Unrestricted funds 2024 £ | Restricted funds designated 2024 £ | Restricted funds general 2024 £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| **Income from:** | | | | | | |
| Donations and legacies | **3** | 12,986 | 23,455 | 21,863 | 58,304 | 49,085 |
| Charitable activities | **4** | 192,337 | - | - | 192,337 | 142,925 |
| Other trading activities | **5** | 5,659 | - | - | 5,659 | 5,152 |
| Investments | **6** | 3,595 | - | - | 3,595 | 3,557 |
| **Total income** | | 214,577 | 23,455 | 21,863 | 259,895 | 200,719 |
| **Expenditure on:** | | | | | | |
| Raising funds | **7** | - | - | - | - | (100) |
| Charitable activities | **8** | 225,945 | 23,724 | 35,369 | 285,038 | 237,800 |
| **Total expenditure** | | 225,945 | 23,724 | 35,369 | 285,038 | 237,700 |
| Net gains/(losses) on investments | **13** | 249 | - | - | 249 | - |
| **Net expenditure and movement in funds** | | (11,119) | (269) | (13,506) | (24,894) | (36,981) |
| **Reconciliation of funds:** | | | | | | |
| Fund balances at 1 January 2024 | | 635,700 | 42,033 | 13,756 | 691,489 | 728,470 |
| **Fund balances at 31 December 2024** | | 624,581 | 41,764 | 250 | 666,595 | 691,489 |

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

# CITY OF CHELMSFORD MENCAP

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

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

| Prior financial year | Notes | Unrestricted funds 2023 £ | Restricted funds designated 2023 £ | Restricted funds general 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | **3** | 7,020 | 6,167 | 35,898 | 49,085 |
| Charitable activities | **4** | 142,053 | 872 | - | 142,925 |
| Other trading activities | **5** | 5,152 | - | - | 5,152 |
| Investments | **6** | 3,557 | - | - | 3,557 |
| **Total income** | | 157,782 | 7,039 | 35,898 | 200,719 |
| **Expenditure on:** | | | | | |
| Raising funds | **7** | (100) | - | - | (100) |
| Charitable activities | **8** | 154,670 | 54,961 | 28,169 | 237,800 |
| **Total expenditure** | | 154,570 | 54,961 | 28,169 | 237,700 |
| **Net income/(expenditure) and movement in funds** | | 3,212 | (47,922) | 7,729 | (36,981) |
| **Reconciliation of funds:** | | | | | |
| Fund balances at 1 January 2023 | | 632,488 | 89,955 | 6,027 | 728,470 |
| **Fund balances at 31 December 2023** | | 635,700 | 42,033 | 13,756 | 691,489 |

# CITY OF CHELMSFORD MENCAP

## BALANCE SHEET

### *AS AT 31 DECEMBER 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **15** | | 500,530 | | 500,530 |
| Investments | **16** | | 3,003 | | 2,754 |
| | | | 503,533 | | 503,284 |
| **Current assets** | | | | | |
| Debtors | **17** | 17,647 | | 11,824 | |
| Cash at bank and in hand | | 149,165 | | 185,251 | |
| | | 166,812 | | 197,075 | |
| **Creditors: amounts falling due within one year** | **18** | (3,750) | | (8,870) | |
| **Net current assets** | | | 163,062 | | 188,205 |
| **Total assets less current liabilities** | | | 666,595 | | 691,489 |
| **The funds of the charity** | | | | | |
| Restricted income funds - general | **20** | | 250 | | 13,756 |
| Restricted income funds - designated | **21** | | 41,764 | | 42,033 |
| Unrestricted funds | **22** | | 474,581 | | 485,700 |
| Unrestricted funds - revaluation | **22** | | 150,000 | | 150,000 |
| | | | 666,595 | | 691,489 |

The notes on pages 10 to 20 form part of these financial statements.

The financial statements were approved by the trustees on 3rd July 2025

A North
**Chair of Trustees**

**1 Accounting policies**

**Charity information**

City of Chelmsford Mencap is a Charitable Incorporated Organisation.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

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

**1.4 Income**

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

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

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

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

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

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

**1.6 Tangible fixed assets**

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

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

| | |
|---|---|
| Freehold land and buildings | Nil depreciation |
| Fixtures and fittings | 33.3% of cost |

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

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

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

**1.9 Cash and cash equivalents**

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

**1.10 Financial instruments**

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

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

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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

**1.11 Employee benefits**

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

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

**1.12 Retirement benefits**

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

**2 Critical accounting estimates and judgements**

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

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

## 3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds designated 2024 £ | Restricted funds general 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds designated 2023 £ | Restricted funds general 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|---|
| Donations and gifts | 12,986 | 15,338 | - | 28,324 | 7,020 | 729 | 2,935 | 10,684 |
| Grants | - | 8,117 | 21,863 | 29,980 | - | 5,438 | 32,963 | 38,401 |
| | 12,986 | 23,455 | 21,863 | 58,304 | 7,020 | 6,167 | 35,898 | 49,085 |
| **Grants** | | | | | | | | |
| RMS / Sports England Together Fund | - | - | - | - | - | - | 9,936 | 9,936 |
| PFCC's Community Safety Fund | - | - | 3,750 | 3,750 | - | - | 11,250 | 11,250 |
| Essex County Council | - | - | 2,474 | 2,474 | - | - | 5,200 | 5,200 |
| Chelmsford City Council Discretionary Fund | - | - | 6,000 | 6,000 | - | - | 500 | 500 |
| Anglia Ruskin University | - | 8,117 | - | 8,117 | - | - | 6,077 | 6,077 |
| University of Essex | - | - | - | - | - | 4,104 | - | 4,104 |
| Essex Community Foundation - In Spades | - | - | 719 | 719 | - | 1,334 | - | 1,334 |
| John Lewis | - | - | 1,500 | 1,500 | - | - | - | - |
| ECC Fund from 2020 | - | - | 7,420 | 7,420 | - | - | - | - |
| | - | 8,117 | 21,863 | 29,980 | - | 5,438 | 32,963 | 38,401 |

### 4 Income from charitable activities

| | Unrestricted funds 2024 £ | Restricted funds designated 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds designated 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| **Charitable activities** | | | | | | |
| Outreach | - | - | - | - | 872 | 872 |
| Other charitable activities | 192,337 | - | 192,337 | 142,053 | - | 142,053 |
| | 192,337 | - | 192,337 | 142,053 | 872 | 142,925 |

### 5 Income from other trading activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Fundraising events | 5,659 | 5,152 |

### 6 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Interest receivable | 3,595 | 3,557 |

### 7 Expenditure on raising funds

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| **Fundraising and publicity** | | |
| Other fundraising costs | - | (100) |

## 8 Expenditure on charitable activities

| | Chatiable activities 2024 | Chatiable activities 2023 |
|---|---|---|
| | £ | £ |
| **Direct costs** | | |
| Outreach | 8,609 | 13,898 |
| Activities undertaken directly | 28,116 | 17,171 |
| | 36,725 | 31,069 |
| **Share of support and governance costs (see note 9)** | | |
| Support | 246,333 | 204,931 |
| Governance | 1,980 | 1,800 |
| | 285,038 | 237,800 |
| **Analysis by fund** | | |
| Unrestricted funds | 225,945 | 154,670 |
| Restricted funds - designated | 23,724 | 54,961 |
| Restricted funds - general | 35,369 | 28,169 |
| | 285,038 | 237,800 |

## 9 Support costs allocated to activities

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Staff costs | 181,104 | 146,180 |
| Self employed staff costs | 16,972 | 16,829 |
| Rates | 1,524 | 1,376 |
| Energy costs | 4,133 | 4,221 |
| Administrative expenditure | 1,667 | 1,688 |
| Telecommunication & IT expenses | 8,323 | 7,112 |
| Premises expenses | 17,711 | 7,557 |
| Travelling & motor expenses | 4,028 | 2,862 |
| Insurance | 2,793 | 2,003 |
| Bank charges | 233 | 422 |
| Accountancy and professional fees | 3,568 | 1,322 |
| Sundry expenses | 4,277 | 13,359 |
| Governance costs | 1,980 | 1,800 |
| | 248,313 | 206,731 |
| **Analysed between:** | | |
| Chatiable activities | 248,313 | 206,731 |

**10 Net movement in funds**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 1,980 | 1,800 |

**11 Trustees**

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

**12 Employees**

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|---|---|---|
| | Number | Number |
| | 13 | 12 |

| Employment costs | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 174,030 | 141,944 |
| Social security costs | 4,868 | 2,520 |
| Other pension costs | 2,206 | 1,716 |
| | 181,104 | 146,180 |

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

**Remuneration of key management personnel**
The remuneration of key management personnel was as follows:

**13 Gains and losses on investments**

| | Unrestricted funds 2024 | Unrestricted funds 2023 |
|---|---|---|
| Gains/(losses) arising on: | £ | £ |
| Revaluation of investments | 249 | - |

**14 Taxation**

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

**15 Tangible fixed assets**

| | Freehold land and buildings | Fixtures and fittings | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| At 1 January 2024 | 500,530 | 1,147 | 501,677 |
| At 31 December 2024 | 500,530 | 1,147 | 501,677 |
| **Depreciation and impairment** | | | |
| At 1 January 2024 | - | 1,147 | 1,147 |
| At 31 December 2024 | - | 1,147 | 1,147 |
| **Carrying amount** | | | |
| At 31 December 2024 | 500,530 | - | 500,530 |
| At 31 December 2023 | 500,530 | - | 500,530 |

Investment properties rented to another group entity have been accounted for using the cost model.

**16 Fixed asset investments**

| | Listed investments |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 January 2024 | 2,754 |
| Valuation changes | 249 |
| At 31 December 2024 | 3,003 |
| **Carrying amount** | |
| At 31 December 2024 | 3,003 |
| At 31 December 2023 | 2,754 |

**17 Debtors**

| | 2024 | 2023 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 17,167 | 11,824 |
| Prepayments and accrued income | 480 | - |
| | 17,647 | 11,824 |

**18 Creditors: amounts falling due within one year**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | - | (410) |
| Trade creditors | 1,770 | - |
| Accruals and deferred income | 1,980 | 9,280 |
| | 3,750 | 8,870 |

**19 Retirement benefit schemes**

| **Defined contribution schemes** | 2024 £ | 2023 £ |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 2,206 | 1,716 |

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

**20 Restricted funds**

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

| | At 1 January 2024 | Incoming resources | Resources expended | At 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General restricted funds | 13,756 | 21,863 | (35,369) | 250 |

| **Previous year:** | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General restricted funds | 6,027 | 35,898 | (28,169) | 13,756 |

**21 Restricted funds - designated**

These are restricted funds which are material to the charity's activities.

| | At 1 January 2024 | Incoming resources | Resources expended | At 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General designated funds | 42,033 | 23,455 | (23,724) | 41,764 |

| Previous year: | At 1 January 2023 | Incoming resources | Resources expended | At 31 December 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General designated funds | 89,955 | 7,039 | (54,961) | 42,033 |

**22 Unrestricted funds**

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

| | At 1 January 2024 | Incoming resources | Resources expended | Gains and losses | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 485,700 | 214,577 | (225,945) | 249 | 474,581 |
| Revaluation reserve | 150,000 | - | - | - | 150,000 |

| Previous year: | At 1 January 2023 | Incoming resources | Resources expended | Gains and losses | At 31 December 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 482,488 | 157,782 | (154,570) | - | 485,700 |
| Revaluation reserve | 150,000 | - | - | - | 150,000 |

**23 Analysis of net assets between funds**

| | Unrestricted funds 2024 £ | Restricted funds designated 2024 £ | Restricted funds general 2024 £ | Total 2024 £ |
|---|---|---|---|---|
| **At 31 December 2024:** | | | | |
| Tangible assets | 500,530 | - | - | 500,530 |
| Investments | 3,003 | - | - | 3,003 |
| Current assets/(liabilities) | 121,048 | 41,764 | 250 | 163,062 |
| | 624,581 | 41,764 | 250 | 666,595 |

| | Unrestricted funds 2023 £ | Restricted funds designated 2023 £ | Restricted funds general 2023 £ | Total 2023 £ |
|---|---|---|---|---|
| **At 31 December 2023:** | | | | |
| Tangible assets | 500,530 | - | - | 500,530 |
| Investments | 2,754 | - | - | 2,754 |
| Current assets/(liabilities) | 132,416 | 42,033 | 13,756 | 188,205 |
| | 635,700 | 42,033 | 13,756 | 691,489 |

**24 Related party transactions**

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