

REGISTERED CHARITY NUMBER: 1171835

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2025
for
CITY OF CHELMSFORD MENCAP**

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

CITY OF CHELMSFORD MENCAP
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FOR THE YEAR ENDED 31ST DECEMBER 2025

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CITY OF CHELMSFORD MENCAP
Report of the Trustees
FOR THE YEAR ENDED 31ST DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

CITY OF CHELMSFORD MENCAP
Report of the Trustees
FOR THE YEAR ENDED 31ST DECEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The City of Chelmsford Mencap (CCM) Annual Report 2025 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. Long-serving trustee Alan Stoppard resigned in order to take up the new role of Patron with Lived Experience. The Board also bid farewell to two long-serving trustees, Phil Preston and Rachel Scott, and welcomed two new trustees, Lucy Burgess and Vivien Molulu, whose skills and experience further strengthened our governance and fundraising capabilities.

Staff and volunteer development was a priority throughout the year. An annual training week and online courses equipped staff and volunteers with skills including first aid, safeguarding, GDPR, and health and safety. CCM welcomed three new members of staff, all of whom had either volunteered or completed work placements with the charity. The staff team was also delighted to celebrate Senior Support Lead Jules Cessford's 10th anniversary of working for CCM. Partnerships with Anglia Ruskin University, 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 continued to offer a diverse curriculum spanning life, work and social skills, wellbeing and employability. The Gateway Awards scheme facilitated students to develop independent living skills, experience different forms of exercise and volunteering and fulfil community challenges. Partnerships with Bright Ideas for Tennis and Old Chelmsfordians supported physical activity, while a collaboration with Adult Community Learning Essex delivered courses in employability, enterprise and creative arts.

Supported traineeships and social enterprises provided real-world work experiences. The Working Out initiative and In! enterprises continued to develop. The In! Catering team extended their PopUp Cafes, serving the community while building hospitality skills. Partnerships with Havens Hospices and Essex Community Foundation offered retail and horticulture placements, reinforcing work readiness.

The **Advocacy and Community Support** service remained crucial to meeting local needs, with tailored assistance for adults with a learning disability, their families and carers, monthly Carers Connect sessions, and contributions to sector conversations. The service ensured clients' voices were heard and supported within CCM and beyond.

Pastoral care and safeguarding were strengthened with specialist training in communication, assistive technology and expanded staff roles. This comprehensive approach to individual wellbeing remained central to CCM's ethos.

Community engagement included participation in Chelmsford's Volfest, CCM's 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 supports and enables the service users 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.

CITY OF CHELMSFORD MENCAP

Report of the Trustees FOR THE YEAR ENDED 31ST DECEMBER 2025

FINANCIAL REVIEW

Financial position

City of Chelmsford Mencap's principal sources of funds are day opportunities 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.

In 2025, the charity's net reduction in funds for the year was £24,225, compared to £24,895 in 2024. This relatively similar reduction to the previous year was due to increased income from charitable activities being offset by increased staff costs, the main expenditure for the charity.

Costs continue to rise so there is no room for complacency. In 2026, we obtained a rate correction for our day opportunities provision, The Outreach Academy, recognising the educational element and quality of support we provide. We have also used the services of a fundraising consultant with the aim of speeding up and improving the process of applying for grants.

Our financial position is primarily due to the generosity of our donors (with special thanks to Anthony North), community fundraising (with special thanks to Simon Cuthbert, our marathon runner) and local grant funders. 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 £117,153 which covered 4.6 months of operating costs based on the full year 2025 costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is a Charitable Incorporated Organisation governed by a Constitution.

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 (Resigned 13 April 2026)
A Stoppard (Resigned 15 May 2025)
C Newson
A Krone (Resigned 6 January 2026)
L Burgess (Appointed 10 April 2025)
P Preston (Resigned 6 August 2025)
R Scott (Resigned 6 August 2025)
R Thompson
S Symon
V Molulu (Appointed 17 April 2025)
T Schneider (Appointed 8 April 2026)

CITY OF CHELMSFORD MENCAP

Report of the Trustees FOR THE YEAR ENDED 31ST DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new 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.

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 five full time members of staff (Services Manager, two Senior Support Leads, a Support Lead and a Specialist Support Worker), 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.

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.

Principal risks and uncertainties

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171835

CITY OF CHELMSFORD MENCAP
Report of the Trustees
FOR THE YEAR ENDED 31ST DECEMBER 2025

Principal address

56 Mildmay Road
Chelmsford
Essex
CM2 0DZ

Trustees

T A Schneider (appointed 8.4.26)
V Molulu (appointed 17.4.25)
L Burgess (appointed 10.4.25)
S Symon
R Thompson
C Newson

Independent Examiner

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Approved by order of the board of trustees on 10 September 2026 and signed on its behalf
by:

C Newson
.....
Trustee

**Independent Examiner's Report to the Trustees of
City of Chelmsford MENCAP**

Independent examiner's report to the trustees of City of Chelmsford MENCAP

I report to the charity trustees on my examination of the accounts of City of Chelmsford MENCAP (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



David Belbin BSc FCA DChA

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Date:10 September 2026

CITY OF CHELMSFORD MENCAP
Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted funds	Designated unrestricted fund	Restricted funds	2025	2024
		£	£	£	Total funds	Total funds
					£	£
INCOME AND ENDOWMENTS FROM						
Charitable activities	2	4,044	35,908	17,845	57,797	58,304
Charitable activities						
Charitable activities		213,154	-	-	213,154	192,337
Other trading activities	3	6,638	-	-	6,638	5,659
Investment income	4	2,761	-	-	2,761	3,595
Total		<u>226,597</u>	<u>35,908</u>	<u>17,845</u>	<u>280,350</u>	<u>259,895</u>
EXPENDITURE ON						
Charitable activities						
Charitable activities		251,141	37,667	18,095	306,903	285,039
Net gains on investments		<u>2,328</u>	<u>-</u>	<u>-</u>	<u>2,328</u>	<u>249</u>
NET INCOME/(EXPENDITURE)		<u>(22,216)</u>	<u>(1,759)</u>	<u>(250)</u>	<u>(24,225)</u>	<u>(24,895)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>624,580</u>	<u>41,764</u>	<u>250</u>	<u>666,594</u>	<u>691,489</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>602,364</u></u>	<u><u>40,005</u></u>	<u><u>-</u></u>	<u><u>642,369</u></u>	<u><u>666,594</u></u>

The notes form part of these financial statements

CITY OF CHELMSFORD MENCAP

**Balance Sheet
31ST DECEMBER 2025**

		Unrestricted funds	Designated unrestricted fund	Restricted funds	2025	2024
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible assets	7	500,530	-	-	500,530	500,530
Investments	8	5,331	-	-	5,331	3,003
		<u>505,861</u>	<u>-</u>	<u>-</u>	<u>505,861</u>	<u>503,533</u>
CURRENT ASSETS						
Debtors	9	22,310	-	-	22,310	17,647
Cash at bank and in hand		77,239	40,005	19,000	136,244	149,164
		<u>99,549</u>	<u>40,005</u>	<u>19,000</u>	<u>158,554</u>	<u>166,811</u>
CREDITORS						
Amounts falling due within one year	10	(3,046)	-	(19,000)	(22,046)	(3,750)
		<u>96,503</u>	<u>40,005</u>	<u>-</u>	<u>136,508</u>	<u>163,061</u>
NET CURRENT ASSETS						
TOTAL ASSETS LESS CURRENT LIABILITIES		602,364	40,005	-	642,369	666,594
		<u>602,364</u>	<u>40,005</u>	<u>-</u>	<u>642,369</u>	<u>666,594</u>
NET ASSETS						
FUNDS	11					
Unrestricted funds					642,369	666,344
Restricted funds					-	250
					<u>642,369</u>	<u>666,594</u>
TOTAL FUNDS						

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2026 and were signed on its behalf by:

C Newson
Trustee

CITY OF CHELMSFORD MENCAP
Notes to the Financial Statements
FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

CITY OF CHELMSFORD MENCAP

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31ST DECEMBER 2025

2. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	39,952	796	40,748	28,324
Grants	-	17,049	17,049	29,980
	<u>39,952</u>	<u>17,845</u>	<u>57,797</u>	<u>58,304</u>

Grants received, included in the above, are as follows:

	2025 £	2024 £
Essex County Council	-	2,474
Chelmsford City Council Discretionary Fund	-	6,000
Essex Community Foundation - In Spades	-	719
John Lewis	-	1,500
ECC Fund from 2020	-	7,420
Walter Farthing Trust	5,000	-
ECF Essex Fund and Tyler Family Fund	4,506	-
ECC Locality Fund	5,360	-
Chelmsford City Council CIL Funding	2,183	-
Anglia Ruskin University	-	8,117
PFCC's Community Safety Fund Incoming	-	3,750
	<u>17,049</u>	<u>29,980</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fundraising events	6,638	-	6,638	5,659

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	2,666	-	2,666	3,536
Interest receivable - trading	95	-	95	59
	<u>2,761</u>	<u>-</u>	<u>2,761</u>	<u>3,595</u>

CITY OF CHELMSFORD MENCAP

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Designated unrestricted fund	Restricted funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Charitable activities	12,986	23,455	21,863	58,304
Charitable activities				
Charitable activities	192,337	-	-	192,337
Other trading activities	5,659	-	-	5,659
Investment income	3,595	-	-	3,595
Total	<u>214,577</u>	<u>23,455</u>	<u>21,863</u>	<u>259,895</u>
EXPENDITURE ON				
Charitable activities				
Charitable activities	<u>225,946</u>	<u>23,724</u>	<u>35,369</u>	<u>285,039</u>
Net gains on investments	<u>249</u>	<u>-</u>	<u>-</u>	<u>249</u>
NET INCOME/(EXPENDITURE)	<u>(11,120)</u>	<u>(269)</u>	<u>(13,506)</u>	<u>(24,895)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>635,700</u>	<u>42,033</u>	<u>13,756</u>	<u>691,489</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>624,580</u></u>	<u><u>41,764</u></u>	<u><u>250</u></u>	<u><u>666,594</u></u>

CITY OF CHELMSFORD MENCAP

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

7. TANGIBLE FIXED ASSETS

COST			
At 1st January 2025 and 31st December 2025			
	Freehold property £	Fixtures and fittings £	Totals £
	500,530	1,147	501,677
DEPRECIATION			
At 1st January 2025 and 31st December 2025	-	1,147	1,147
NET BOOK VALUE			
At 31st December 2025	500,530	-	500,530
At 31st December 2024	500,530	-	500,530

8. FIXED ASSET INVESTMENTS

MARKET VALUE		
At 1st January 2025 Revaluations		
At 31st December 2025		Listed investment £
		3,003
		2,328
		5,331
NET BOOK VALUE		
At 31st December 2025		5,331
At 31st December 2024		3,003

There were no investment assets outside the UK.

Cost or valuation at 31st December 2025 is represented by:

Valuation in 2025 Cost		Listed investment £
		2,328
		<u>3,003</u>
		<u>5,331</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors Prepayments and accrued income		
	2025 £	2024 £
	22,310	17,167
	-	480
	22,310	17,647

CITY OF CHELMSFORD MENCAP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	3,046	3,750
Other creditors	19,000	-
	<u>22,046</u>	<u>3,750</u>

Deferred income relates to monies received during the year under grants which included funding for a Learning Facilitator role commencing in 2026. The income will be recognised in the coming year.

11. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	474,580	(22,216)	452,364
Designated unrestricted funds	41,764	(1,759)	40,005
Unrestricted funds- Revaluation	150,000	-	150,000
	<u>666,344</u>	<u>(23,975)</u>	<u>642,369</u>
Restricted funds			
Restricted income funds	250	(250)	-
	<u>666,594</u>	<u>(24,225)</u>	<u>642,369</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	226,597	(251,141)	2,328	(22,216)
Designated unrestricted funds	35,908	(37,667)	-	(1,759)
	<u>262,505</u>	<u>(288,808)</u>	<u>2,328</u>	<u>(23,975)</u>
Restricted funds				
Restricted income funds	17,845	(18,095)	-	(250)
	<u>280,350</u>	<u>(306,903)</u>	<u>2,328</u>	<u>(24,225)</u>

CITY OF CHELMSFORD MENCAP

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Designated fund			
Designated unrestricted funds	42,033	(269)	41,764
Restricted fund			
Restricted income funds	13,756	(13,506)	250
TOTAL FUNDS	<u>691,489</u>	<u>(24,895)</u>	<u>666,594</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Designated fund				
Designated unrestricted funds	23,455	(23,724)	-	(269)
Restricted fund				
Restricted income funds	21,863	(35,369)	-	(13,506)
TOTAL FUNDS	<u>259,895</u>	<u>(285,039)</u>	<u>249</u>	<u>(24,895)</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
Designated fund			
Designated unrestricted funds	42,033	(2,028)	40,005
Restricted fund			
Restricted income funds	13,756	(13,756)	-
TOTAL FUNDS	<u>691,489</u>	<u>(49,120)</u>	<u>642,369</u>

CITY OF CHELMSFORD MENCAP

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds	441,174	(477,087)	2,577	(33,336)
Designated fund				
Designated unrestricted funds	59,363	(61,391)	-	(2,028)
Restricted fund				
Restricted income funds	39,708	(53,464)	-	(13,756)
TOTAL FUNDS	<u>540,245</u>	<u>(591,942)</u>	<u>2,577</u>	<u>(49,120)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

CITY OF CHELMSFORD MENCAP
Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Charitable activities		
Donations	40,748	28,324
Grants	17,049	29,980
	<u>57,797</u>	<u>58,304</u>
Other trading activities		
Fundraising events	6,638	5,659
Investment income		
Deposit account interest	2,666	3,536
Interest receivable - trading	95	59
	<u>2,761</u>	<u>3,595</u>
Charitable activities		
Other Charitable activities	213,154	192,337
Total incoming resources	<u>280,350</u>	<u>259,895</u>
EXPENDITURE		
Charitable activities		
Outreach	7,950	8,609
Activities undertaken directly	28,706	28,116
	<u>36,656</u>	<u>36,725</u>
Support costs		
Management		
Wages	214,666	198,076
Rates and water	1,549	1,524
Insurance	3,202	2,793
Light and heat	5,958	4,133
Telephone	9,050	8,323
Postage and stationery	2,073	1,667
Advertising	2,800	4,028
Sundries	4,333	4,278
Premises expenses	22,168	17,711
Advertising	285	-
	<u>266,084</u>	<u>242,533</u>
Finance		
Bank interest	137	233
Governance costs		
Accountancy and legal fees	4,026	5,548
	<u>306,903</u>	<u>285,039</u>
Total resources expended		
Net expenditure before gains and losses	<u>(26,553)</u>	<u>(25,144)</u>

This page does not form part of the statutory financial statements

CITY OF CHELMSFORD MENCAP
Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
Unrealised gains/(losses) on investments	<u>2,328</u>	<u>249</u>
Net expenditure	<u><u>(24,225)</u></u>	<u><u>(24,895)</u></u>

