

# Harpenden Mencap

Report and Financial Statements  
for the year ended 31 March 2023



A Company limited by Guarantee  
Company Number (England & Wales): 02903642  
Charity Registration Number: 1035252

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# Harpenden Mencap

Annual Report and Accounts for the year ended 31 March 2023



## Officers and Advisers:

<b>Registered Office and operational address</b>	Stairways 19 Douglas Road Harpenden AL5 2EN Company Number (England and Wales): 02903642 Charity Number: 1035252
<b>Trustees, Directors &amp; Members of Executive:</b>	Peter Taylor ( <i>Chair</i> ) Caroline Rosser-Smith ( <i>Vice Chair</i> ) Nick Latham ( <i>Treasurer</i> ) Gary Caseberry Julie Caseberry (resigned 30 August 2023) Eloise Huddleston John Wallace (co-opted 15 September 2023) Annemari Ottridge
<b>Chief Executive Officer:</b>	Angela Duce
<b>Head of Finance &amp; Operations:</b>	Kate Bell
<b>Service Managers:</b>	Leigh Benford: Residential Claire Wilson: Community Services
<b>Bankers:</b>	Triodos Bank UK Ltd Deanery Road Bristol BS1 5AS
<b>Solicitors:</b>	Taylor Walton TW House Station Approach Harpenden AL5 4SP
<b>Independent Auditors:</b>	Miller & Co Chartered Accountants 5 Imperial Court Laporte Way Luton LU4 8FE
<b>Patron:</b>	John Kitching
<b>Contact details:</b>	<b>website:</b> <a href="http://www.harpendenmencap.org.uk">www.harpendenmencap.org.uk</a> <b>email:</b> <a href="mailto:office@harpendenmencap.co.uk">office@harpendenmencap.co.uk</a> <b>phone:</b> 01582 460055 <b>facebook:</b> <a href="https://www.facebook.com/LocalHarpendenMencap/">www.facebook.com/LocalHarpendenMencap/</a> <b>twitter:</b> <a href="https://twitter.com/HarpendenMencap">twitter.com/HarpendenMencap</a>

## Introduction from the Chairman and CEO

The year ending 31<sup>st</sup> March 2023 showed us different challenges to what we have experienced before, in a year where we were attempting to 'return to normalcy' following the pandemic years. However, the cost of living crisis and the effects of Brexit and the war in Ukraine left us with a new set of issues.

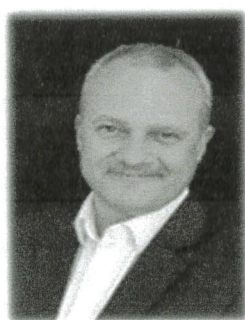
Our property needs have been very much at the forefront of our minds for the past couple of years as our Trustees and Officers have tried to push forward on our 'property strategy' seeking to provide sustainable housing for years to come.

Harpenden Mencap has provided homes for many people for a very long time. We are sadly not able to offer lifetime care as that is in the hands of commissioning authorities. But we do our very best to deliver the highest quality services and seek to persuade those who commission us that we should be and continue to be a trusted provider. We are, however, increasingly conscious that our ageing building at Stairways means that, as residents and tenants age, we cannot necessarily meet changing needs within the current environment,

It is with this foremost in our minds that we have been looking for alternative accommodation for a long time. Therefore, we were extremely disappointed when the plans for the Public Halls site in Harpenden fell through. This has been mainly due to the rising costs of the building industry and the design needs required on the site. We do, however, continue to look for alternative solutions to enable us to redevelop the site on Douglas Road and will continue this in the year ahead.

It is the rising costs of repairs along with a reduction in fundraising income to meet the increase, that have been our greatest challenges throughout the year. An old building such as Stairways has a constant need for repairs, and even though Pine Court is a much newer building, changes in legislation and upgrades has meant that much of our voluntary income has had to be invested in maintaining the environments.

We remain ever grateful for our committed staff team at Harpenden Mencap and thank them for their service. This year has not been without its challenges with the sector as a whole finding recruitment difficult. This has left us with a number of vacancies but we continue to work with trusted agencies to recruit staff with the right skills and values to meet the needs of the people we support. We would like to give credit and thanks to our workforce for their unwavering commitment to the people we support at our accommodation-based services, in the community and through our social activities at the Britannia Club.



Peter Taylor  
Chair of Trustees



Angela Duce  
Chief Executive Officer



## Trustees Report

The Trustees are pleased to present their combined annual report and the audited accounts including the Directors report for the year ended 31 March 2023 which have been prepared in accordance with the accounting policies set out in the note to these accounts. The Trustees, and Directors of the Company other administrative details are shown on page 2.

## Governance, Structure and Management

Governance	<p>The Charity was founded in 1959. It is a charitable company, limited by guarantee and incorporated on 2 March 1994. We are also a registered charity.</p> <p>The company was established under a Memorandum of Association and Articles, last reviewed in 2012. The Memorandum establishes the powers and objectives of the charitable company and is governed by the Articles. In the event that the company is wound up the members are required to contribute a maximum of £1. They do not share in any assets if there is a surplus.</p> <p>Harpenden Mencap is a totally self-funded company and rely on our own resources. We are affiliated to Royal Mencap but receive no financial support from them.</p>
Structure	<p>The Charity has an Executive Committee, up to 12 members. The Committee meets monthly and is responsible for the strategy and direction of the charity. The members of the Executive Committee are Directors of the Company and Trustees of the Charity.</p> <p>The Executive Committee has overall control of the charity. It is responsible for the day-to-day activities of the charity, although this may be delegated. In addition to the strategic input members of the Committee support campaigning, publicity and other activities. All members of the committees give their time voluntarily and generally receive no benefits from the charity other than the incidental benefits of being closer to the care being offered to some of their family members.</p> <p>In the year one Trustee, Nick Latham, provided finance and support services to the Charity through a company of which he is a Shareholder and Director to cover absence of critical staff; further details are given below and in the notes to the accounts.</p> <p>Trustee appointments are confirmed by the members at the Annual General Meeting, including any Trustees co-opted since the previous AGM. Potential trustees are invited to attend Executive Committee meetings or working party groups before being appointed. On appointment there is an induction process including a pack with background information and guidelines on duties and responsibilities, covering both general Charity Commission guidance and items specific to the Charity.</p> <p>Currently there is no fixed term or rotation of Trustees.</p> <p>Members of the Executive Committee have specific areas of expertise and skill set reviews are undertaken to identify strengths and weaknesses as different circumstances arise.</p>
Management	<p>The responsibility for the day to day running of the charity is delegated to the Chief Executive Officer (CEO) and Senior Management team.</p> <p>The CEO attends and presents at the Executive Committee meetings. The CEO also liaises regularly with Chair, Treasurer and other members of the Executive Committee.</p>

## Objectives and Activities

Objectives	<p>The charity's objectives set out in the Company's Memorandum of Association are:</p> <ul style="list-style-type: none"><li>• The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers, and to prevent learning disabilities for the public benefit;</li><li>• to provide or assist in the provision of facilities for the recreation or leisure time occupation for people who have need thereof by reason of learning difficulty with the objective of improving their conditions of life.</li></ul>
Activities	<p>Harpenden Mencap currently runs Residential and Community Support Services from two sites registered with the Care Quality Commission.</p>

We provide residential care to ten people at Stairways and support to eight tenants at Stairways, and a further eleven tenants at Pine Court within the Community Services provision, together with other people living in their own homes in the local area.

The last year and looking ahead Harpenden Mencap has a strong legacy that is characterised by collaboration, ambition, responsiveness and empowerment – values that are vital as we have navigated some extremely challenging issues over the past year. Harpenden Mencap has always sought to go ‘above and beyond’ for the people we support, ensuring that everyone receives the care and support they need to live a full and active life as citizens of the local community.

We remain committed to doing this despite the difficult financial climate faced in Adult Social Care today. As we have adapted to live with Covid-19, our staff, residents and tenants have faced other pressures with rising costs of energy, fuel and other goods whilst income has not increased at the same rate.

Whilst our fundraising income has reduced significantly over the past few years, we have been fortunate to receive some small grants which are enabling us to take a fresh look at our opportunities to support people with their learning, leisure and employment opportunities. This is an area that will continue to develop in the year ahead. We thank the Bailey Thomas Charitable Fund, The Childwick Trust and the National Lottery Awards for All England for contributing to this important area of our work.

The number of beneficiaries at Harpenden Mencap has remained static as we have faced difficulties in the recruitment of care and support staff in what has become a very competitive market with few new entries to the sector. We currently have the capacity to provide care and support for 19 people at Stairways through a combination of residential and supported living services and a further 11 people at Pine Court. Our outreach supports a further 4 adults in the community and approximately 30 people through the Britannia Club. We have, unfortunately, been carrying a vacancy in our residential care for much of the year which, due to the needs of the people we support has proven to be difficult to fill. This has created another financial pressure on our services as there are few costs that can be recouped in this area.

## Key activities

Despite a reduction in fundraising activity and donations during the year we were able to improve the services we provide by:

- Upgrading our hoists in accommodation for people with physical disabilities;
- Supporting people to access more community opportunities and develop their lifestyle choices;
- Begin our ‘employment and occupation’ project by researching and identifying the wants, needs and wishes of people with learning disabilities in Harpenden;
- Commence our ‘My Home Life’ project, taking a personalised approach to identifying the essential elements for our property strategy;
- Work to open the Britannia Club every week, enabling adults with learning disabilities to have a safe place to socialise and experience the community;
- Rolling out our ‘Going Digital’ project within services to enable digital care records and rostering.

## Risk

The Executive Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities.

# Harpenden Mencap

Annual Report and Accounts for the year ended 31 March 2023



The principal risks are:

Principal risks	What the risks mean	How we manage the risks
Recruitment and retention of Care and Support Staff	The impact of the pandemic, cost of living crisis and the effects of Brexit have had an impact on the ability to recruit staff in the local area. Whilst Harpenden Mencap has a history of retaining staff for a long period of time, it has become difficult to recruit to replace staff.	We continue to employ agency staff to ensure the provision of commissioned hours to the people we support. An ongoing recruitment campaign is underway to boost our number of bank staff but also to encourage staff to take full-time contracts.
Loss of earned income	A lot of our existing service provision is based on the number of current service users. We can increase the level of support relatively quickly if demand increases but it is harder to react to a loss of income, especially where fixed costs have to be absorbed amongst fewer users.	We have to minimise the level of fixed costs, although not always within our control. We also have to maintain a sufficient level of reserves and cash resources to cover extended periods of depleted income.
Loss of fundraising income	Fundraising income is used to support our charitable objectives and allows us to go the extra mile to support our residents and clients.  If this fundraising fails to materialise this enhanced provision would be curtailed	The Trustees reviewed the fundraising strategy, including investing in additional resources to support the fundraising effort.  We continue to re-engage with our existing donors and are extending our list of contacts and fundraising opportunities.
Property not being fit for purpose	If any of our properties became unfit for purpose we would, at worst case, have to relocate our residents, possibly to other service providers.  Any vacancy in the Residential Service runs the risk of being void for a long time due to the layout of the Stairways building.	In the short term we adopt a reactive maintenance and repair programme.  For the longer-term plan we need to look at, and implement, the opportunities available to us, particularly in respect of the Stairways building.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, residents and visitors. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

## Approach to Fundraising

We developed our new fundraising five-year strategy in 2021, but have faced difficulties recruiting a dedicated fundraiser to the team. During 2022/23 Harpenden Mencap used the services of a consultant to secure income from grants and trusts. Our targets for the years ahead include:

- Each year our fundraised income helps us to deliver projects and purchase equipment that is above and beyond the basic cost of living support we receive from the local authority.
- We have bold plans to move our tenants and residents to new, purpose-built accommodation, which will better meet their individual needs. We also plan to expand and develop our supported employment, lifelong learning and leisure opportunities as well as add support for parents of children with learning disabilities. Our ambitious plans will see the needs of people with learning disabilities being met more than ever, within the Harpenden community.
- To deliver these plans, we are reliant on additional income generated through fundraising. We have been lucky to receive generous donations in the past, however we are now particularly reliant on donations secured through proactive fundraising. This is to fill the gap between government allowances and the cost of living, ensure the people who use our services can achieve their aspirations and expand our services, supporting even more people.
- We have reviewed our historic fundraising performance, understood our strengths and weaknesses, opportunities, and threats, benchmarked our performance against similar organisations and reviewed our current fundraising offer, and the case for support and resources. With this in mind, we are proud to have a new five-year fundraising strategy which will see us increase fundraised income to £200k over the next five years.



## Financial Review

Income	<p>Income in the year under review showed a reduction of £260k to £2,510k (2022: £2,770). This was due to a number of factors including receiving reduced shop income and receiving a smaller amount of legacy income (£125k (2022: £467k)) than the previous year where we were fortunate to receive two large legacies.</p> <p>The amount of covid related grants reduced to £4k (2022: £87k) this year.</p> <p>The shop was open for part of the year, and income amounted to £19k (2022: £63k).</p> <p>Fundraising income remained static at £10k (2022: 9k). Fundraising continued to be a struggle and our income was significantly below pre-covid achievements.</p> <p>We are grateful to all the donors who have contributed to the charity. What you contribute is what allows us to go that bit further to help our service users.</p>
Expenditure	<p>Total expenditure increased by £266k to £2,700k (2022: £2,434). The largest increase was in respect of staff costs, which accounted for £150k of the increase. Unfortunately, we had redundancies in non-core areas of our charity and costs associated with the closure of the shop.</p> <p>Fundraising costs remained static at £16k (2022: £18k).</p>
Net surplus and cash balance	<p>Overall there was a loss in the year of £(190k) (2022: surplus £336k).</p> <p>The charitable activities, being the core business providing residential services and Community Support, returned a deficit of £(323)k (2022: £(144)k). Due to changing needs and a loss of a resident in December 2022, a vacancy is being carried in Flat 2. This is a difficult vacancy to fill as it is an upstairs room in residential care.</p> <p>Our trading activities suffered a loss of £(72)k this year (2022: £(12)k). This was as a result of continuing falling income and the associated costs with assigning the shop lease and closing down activities.</p> <p>Fundraising also returned a net deficit of £(6)k (2022: £(9)k)</p> <p>The cash balance at 31 March 2023 was £607k (2022: £340k).</p>

## Reserves policy

The Executive Committee have assessed that the free reserve requirement is £500k to cover working capital requirements and potential fluctuations in earned and donated income and having regard to prevailing conditions. Given the uncertainty relating to future economic conditions and potential higher cost inflation than has been the case in recent times, we need to maintain our reserves at the highest level to cover potential net outflows in the foreseeable future.

The overall reserves at 31 March 2023 were £2,794k of which £83k was restricted. The unrestricted reserves, including designated funds amounted to £2,711k:

	£'000
• fixed assets, less the associated property mortgage	2,314
• designated funds	138
• free reserves	259

There is a deficit on free reserves of £(241)k (2022: surplus £25k) compared to the assessed requirement of our reserves policy. This is due to using reserves this year to support the Charities operations. The Charity will seek to replenish these reserves in future years.

## Coronavirus Pandemic

Although we are officially post-pandemic, the pandemic has contributed to a loss of fundraising income and difficulties recruiting permanent staff.

# Harpenden Mencap

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## Staff

Again it has been a challenging year and The Trustees would like to thank all members of the staff, whether front line or support, as well as the senior management team, for an incredible contribution and support in what have continued to be some very difficult times.

## Related parties

For a period during the year, to cover for the absence of critical staff members one of our Trustees, Nick Latham, provided finance and support services through a company of which he is a Director and shareholder, Bedford Street Associates Limited. This covered the services of himself and a colleague during the period from November to March. The appointment was approved at an Executive Committee meeting, in which he did not participate. The amount charged was pegged to existing internal rates, and subject to a weekly cap. The total paid was £ 11,041.

## Subsequent event

There are no subsequent events to report.

## Plans for future periods

We have four main ambitions going forward:

- to develop the range and quality of our services through collaboration with the people we support, their families and the community;
- to provide modern, sustainable, and innovative housing solutions to enable every local person with a learning disability to receive the support of Harpenden Mencap if they wish;
- promote knowledge and change in the local community through effective marketing, lobbying and education;
- develop and strengthen the support network we have with supporters, donors, families, and the community

## Going concern

The Trustees have a duty to ensure that when presenting this report that the charity will be in a position to continue its activities and meet its liabilities for at least the next 12 months.

The Executive Committee frequently confer with the CEO and Management team on current events and future projections and the impact on the future of the company. An annual budget is prepared, and regular forecast updates for the current year and future periods are reviewed by the Executive Committee.

Our current projections show that the charity is expected to be able to meet its liabilities as they fall due for the foreseeable future.

After careful consideration of these factors, the trustees have concluded that the going concern basis of preparation is appropriate.

## Statement of Trustee's responsibilities

The Executive Committee Members as Directors and Trustees are responsible for preparing the Annual Report and the Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in England & Wales requires the Trustees to prepare accounts 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 of the charity for that period including expenses of the charitable company for that period.

In preparing these accounts, the Trustee is required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgments and accounting 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 accounts
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Executive Committee Members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

The Executive Committee confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have regard to the guidance published by the Charity Commission, including public benefit guidance.

## Disclosure of information to auditors

The trustees confirm that so far as they are aware:

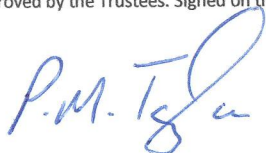
- there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information

## Appointment of Auditors

A resolution proposing that Miller & Co of Luton and Harpenden are re-appointed will be put to the Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the Trustees. Signed on their behalf on **20 November 2023** by:



**Peter Taylor**  
Chairman of Executive Committee  
& Trustee



**Nick Latham**  
Member of the Executive Committee  
& Trustee



## Report of the Independent Auditors to the Members of Harpenden Mencap

### Opinion

We have audited the financial statements of Harpenden Mencap (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 trustees are responsible for the other information. The other information comprises the information in the Trustees Report but does not include the financial statements and our Report of the Auditors thereon.

### 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this

gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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 Trustee's Annual Report.

We have nothing to report in respect of the following matters where 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 trustees' 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' exemption from the requirement to prepare a Strategic Report or in preparing the Executive Committees Report.

#### **Responsibilities of directors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page nine, the trustees 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 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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' 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 a Report of the Auditors 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, including fraud the extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to these risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

#### **Identifying and assessing potential risks related to irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

#### **Audit response to risk identified**

- the nature of the industry, control environment and charity performance;
- results of our enquiries of management about their own identification and assessments of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's policies and procedures relating to:
- identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified no areas with potential for fraud. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in, focussing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. In addition we considered the provisions of other laws and regulations that do not have a direct effect of the financial statements but compliance with which may be fundamental to the charitable Company's ability to operate or to avoid a material penalty.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remain alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

## Use of our report

This report is made solely to the 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 a Report of the Auditors 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.

A handwritten signature in black ink, appearing to be 'R A Cox', written over a horizontal line.

R A Cox (Senior Statutory Auditor)  
for and on behalf of Miller & Co  
Statutory Auditors  
Chartered Accountants  
5 Imperial Court  
Laporte Way  
Luton  
Bedfordshire  
LU4 8FE

## Statement of Financial Activities

(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£
<b>Income:</b>					
<b>Donations and legacies</b>	2	150,238	55,103	205,341	501,164
<b>Charitable Activities:</b>					
Residential Care	3	1,171,336	-	1,171,336	1,125,837
Community services	3	1,096,852	-	1,096,852	1,064,281
Other activities		1,680	-	1,680	895
<b>Total Income from Charitable Activities</b>		<b>2,269,868</b>	<b>-</b>	<b>2,269,868</b>	<b>2,191,013</b>
Other trading activities	4	19,214	-	19,214	67,633
Fundraising income	5	10,388	-	10,388	8,861
Investment income: bank interest		5,244	-	5,244	1,342
<b>Total Income</b>		<b>2,454,952</b>	<b>55,103</b>	<b>2,510,055</b>	<b>2,770,013</b>
<b>Expenditure:</b>					
<b>Charitable activities</b>					
Residential Care	3	1,392,680	-	1,392,680	1,304,534
Community services	3	1,191,956	-	1,191,956	1,023,255
Other activities	3	3,283	4,792	8,075	7,740
		<b>2,587,919</b>	<b>4,792</b>	<b>2,592,711</b>	<b>2,335,529</b>
Other trading activities	4	91,433	-	91,433	80,474
Fundraising costs	4	15,663	-	15,663	17,828
<b>Total Expenditure</b>		<b>2,695,015</b>	<b>4,792</b>	<b>2,699,807</b>	<b>2,433,831</b>
<b>Net Income/(Expenditure) before transfers</b>		<b>(240,063)</b>	<b>50,311</b>	<b>(189,752)</b>	<b>336,182</b>
Transfers between funds	18	-	-	-	-
<b>Net movement in funds for the year</b>	<b>6,7</b>	<b>(240,063)</b>	<b>50,311</b>	<b>(189,752)</b>	<b>336,182</b>
<b>Total Funds at 1 April 2022</b>		<b>2,950,785</b>	<b>33,118</b>	<b>2,983,903</b>	<b>2,647,721</b>
<b>Total funds at 31 March 2023</b>	<b>18</b>	<b>2,710,722</b>	<b>83,429</b>	<b>2,794,151</b>	<b>2,983,903</b>

All income and expenditure derive from continuing activities. The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 25 form part of these financial statements



# Harpenden Mencap

Annual Report and Accounts for the year ended 31 March 2023



## Balance Sheet

	Notes	Total 2023 £	Total 2022 £
<b>Fixed assets:</b>			
Freehold property	12	3,187,330	3,187,330
Other tangible fixed assets	13	45,428	68,365
<b>Total Fixed Assets</b>		<b>3,232,758</b>	<b>3,255,695</b>
<b>Current Assets</b>			
Debtors and prepayments	14	77,283	511,842
Cash at bank and in hand		606,528	340,117
		683,811	851,959
<b>Creditors</b>			
Amounts falling due within one year	15	(248,813)	(209,783)
<b>Net Current Assets</b>		<b>434,998</b>	<b>642,176</b>
<b>Creditors</b>			
Amounts falling due after more than one year	16	(873,605)	(913,968)
<b>Total Net Assets</b>		<b>2,794,151</b>	<b>2,983,903</b>
<b>The Charity Funds</b>	17		
Unrestricted funds		2,573,006	2,813,069
Designated funds		137,716	137,716
<b>Total unrestricted funds</b>		<b>2,710,722</b>	<b>2,950,785</b>
Restricted funds		83,429	33,118
<b>Total Charity Funds</b>		<b>2,794,151</b>	<b>2,983,903</b>

The Financial Statements which have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 were approved and authorised for issue by the Board on: **20 November 2023**

Signed on behalf of the Board of Directors by:

**Peter Taylor**  
Chairman of Executive Committee  
& Trustee

**Nick Latham**  
Member of Executive Committee  
Treasurer & Trustee

The notes on pages 16 to 24 form part of these financial statements

## Statement of Cash Flows

	2023	2022
	£	£
<b>Reconciliation of net income to net cash flow from operating activities:</b>		
Net income/(expenditure) for year	(189,752)	336,182
Investment income	(5,244)	(1,342)
Depreciation on tangible assets	34,862	36,284
Loss on sale of assets	3,269	134
(Increase)/Decrease in debtors	434,559	(389,681)
Increase/(Decrease) in creditors	47,103	(897)
<b>Net cash (outflow)/inflow from operating activities</b>	<b>324,797</b>	<b>(19,320)</b>
<b>Cash flows from investing activities:</b>		
Investment income	5,244	1,342
Purchase of tangible fixed assets	(15,194)	(34,060)
<b>Net cash (absorbed) by investing activities</b>	<b>(9,950)</b>	<b>(32,718)</b>
<b>Cash flows from Financing activities</b>		
Repayment of loan	(48,436)	(53,299)
<b>Net cash absorbed in financing activities</b>	<b>(48,436)</b>	<b>(53,299)</b>
<b>Change in cash or cash equivalents in the reporting period</b>	<b>266,411</b>	<b>(105,337)</b>
Cash and cash equivalents at 31 March 2022	340,117	445,454
<b>Cash and cash equivalents at 31 March 2023</b>	<b>606,528</b>	<b>340,117</b>

Analysis of changes in net debt	At 31 March 2022	Cash Flow	At 31 March 2023
	£	£	£
<b>Cash:</b> at bank and in hand	340,117	266,411	606,528
<b>Debt:</b> Secured bank loan	(967,267)	48,436	(918,831)
<b>Total</b>	<b>£ (627,150)</b>	<b>£ 314,847</b>	<b>(312,303)</b>



## Notes to the Financial Statements

### 1. Accounting Policies

#### (a) Basis of accounting

Harpenden Mencap is a private company limited by guarantee registered in England and Wales. The charitable company constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention.

The financial statements are presented in pounds sterling which is the functional currency of the charitable company and are rounded to the nearest pound.

#### (b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Details of the nature and purpose of each fund are set out in notes 17 and 18.

#### (c) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £300 are not capitalised. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value, over their expected useful lives on the following basis:

Freehold land	Nil
Freehold buildings	2%
Vehicles, furniture, and equipment	25% -33 1/3% on cost

#### (d) Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- charges for residents are included in the financial statements on the basis of amounts receivable in the year.
- Donations, Subscriptions, Charity shop and other fundraising income is accounted for as received by the Charity.
- Legacies are included when the Charity is advised by the personal representative of an estate that payment will be made and the amount involved can be quantified.
- clothing and other items donated for resale through the Charity Shop are included as incoming resources within activities for generating funds when they are sold.
- investment income is included when receivable.
- the value of services provided by volunteers has not been included in these accounts.

#### (e) Expenditure

Expenditure is recognised on an accruals basis as liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Fundraising costs comprise the cost associated with attracting voluntary income.

**(e) Expenditure (Continued)**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others where material, are apportioned on an appropriate bases, comprising per capita and estimated usage.

**(f) Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price.

**(g) Pensions**

The Charity provides a defined contribution personal pension scheme arrangement for its employees. The pension charge in the accounts represents the amounts payable by the charity to the funds in respect of the year for employee members.

**(h) Operating Leases**

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the accounts as incurred.

**(i) Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 Schedule 6 Finance Act 2010 therefore it meets the definition of a charitable company for UK Corporation tax purposes.

**(k) Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist, except as disclosed below. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the levels of reserves for the charity to be able to continue as a going concern.

**(l) Judgements and the key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the charitable company and estimates and assumptions that have significant effect on the recognition and measurement of assets, liabilities, income, and expenses. Actual results may be different to those estimates.

**(m) Government Grants**

Income from Government grants is recognised in the period for which they are received.

# Harpenden Mencap

Annual Report and Accounts for the year ended 31 March 2023



## 2. Donations and legacies

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	24,582	20,689	45,271	22,254
Legacies	125,276	-	125,276	467,012
Subscriptions	380	-	380	396
Grants	-	34,414	34,414	11,502
	150,238	55,103	205,341	501,164

## 3. Charitable Activities

	Unrestricted	Restricted	2023	2022
	£	£	£	£
<b>Incoming Resources</b>				
From Public Authorities	1,897,007	-	1,897,007	1,760,236
Grants and government pandemic support	3,511	-	3,511	83,043
Rental income	317,549	-	317,549	300,507
Fees for using facilities and services	51,801	-	51,801	47,227
<b>Total services income</b>	2,269,868	-	2,269,868	2,191,013
<b>Charitable activities costs</b>				
Staff Costs	2,108,120	411	2,108,531	1,952,750
Depreciation	34,317	-	34,317	35,272
Secured Loan Interest payable	43,441	-	43,441	31,839
Other direct costs	390,581	4,381	394,962	304,637
Governance costs	11,460	-	11,460	11,031
	2,587,919	4,792	2,592,711	2,335,529
<b>Net deficit on charitable activities</b>	(318,051)	(4,792)	(322,843)	(144,516)

## 4. Other Trading Activities

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Shop: income	19,214	-	19,214	63,285
Grants and government pandemic support	-	-	-	4,348
<b>Total income</b>	19,214	-	19,214	67,633
<b>Shop expenditure:</b>				
Staff costs	(41,952)	-	(41,952)	(42,961)
Other	(49,481)	-	(49,481)	(37,513)
<b>Net deficit on other trading activities</b>	(72,219)	-	(72,219)	(12,841)

## 5. Fundraising activities

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Income	10,388	-	10,388	8,861
Expenditure	(15,663)	-	(15,663)	(17,828)
	(5,275)	-	(5,275)	(8,967)

## 6. Governance costs

	2023	2022
	£	£
Professional fees - Auditor's remuneration	5,640	5,760
Administrative salaries	4,560	4,255
Insurance - Trustee indemnity	1,093	1,016
Other	167	-
	11,460	11,031

## 7. Net Income/Expenditure

Net Income/(Expenditure) in the year is stated after crediting/ (charging):

	Note	2023	2022
		£	£
Pandemic related support	8	3,511	87,391
Staff costs	9	(2,155,042)	(2,005,957)
Auditor's remuneration		(5,640)	(5,760)
Depreciation		(34,862)	(36,284)

Non-audit services: In common with many other businesses of our size and nature we use our auditors to assist us with the provision of other services from time to time. During the year ended 31st March 2023 no other services were provided.

## 8. Pandemic related support

Pandemic related support	Grants	Cost recovery	2023	2022
	£	£	£	£
Hertfordshire County Council (HCC):				
Grants towards costs of infection control	3,511	-	3,511	77,297
Job retention scheme (furlough)	-	-	-	1,672
Statutory Sick pay - covid related	-	-	-	4,422
St Albans District Council:				
Retail grants and rate rebates	-	-	-	4,000
	3,511	-	3,511	87,391

The Grants from HCC are towards costs of staff diverted from their normal duties to combat the pandemic and deal with covid related issues. The cost recovery was in respect of specific additional costs incurred because of the pandemic.

# Harpenden Mencap

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## 9. Staff costs

	2023	2022
	£	£
Salaries	1,554,990	1,508,946
Social security costs	139,853	126,701
Employer contributions to pension schemes	69,243	68,650
Redundancy costs	55,687	32,575
Other employment costs	32,275	29,572
Total employment costs	1,852,048	1,766,444
Agency costs	302,994	239,513
	2,155,042	2,005,957

Total emoluments of £300,410 (2022: £317,501) were paid to 6 key management personnel. One employee received emoluments of between £70,000 and £80,000 (2022: one employee between £70,000 and £80,000).

No emoluments were paid to Trustees (2022:nil).

The charity provides a defined contribution pension arrangement for its eligible employees. The pension contributions made in the year, disclosed above, are in respect of 72 (2022-71) employees.

The average full time equivalent monthly number of employees was:

Staff numbers	2023	2022
Support Services	56	56
Administration	5	5
	61	61

## 10. Trustee Remuneration & Related Party Transactions

No member of the Executive Committee received any remuneration for this year for their services as a Trustee, and no relevant expenses were reimbursed to Trustees for this year.

No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year except in connection with the provision of services by the charity in the normal course of its operations and on its standard terms. As noted in the Trustees report, through a company of which he is shareholder and Director, Nick Latham provided financial support services of himself and a colleague in the period from November to March; The total paid under this contact was £11,041

## 11. Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied in furtherance of its charitable objects. No charges to taxation have arisen on the charity in the year. (2022 - none)



## 12. Freehold Property

		2023	2022
		£	£
Cost:	Pine Court	2,608,309	2,608,309
	Stairways	579,021	579,021
		3,187,330	3,187,330

### Freehold Property: 'Pine Court'

The freehold property known as 'Pine Court' is situated in Carlton Road, Harpenden. The building is wholly used for charitable purposes and is held to provide services to the charity's beneficiaries. Accordingly, the value in use comprises the present value of the asset's service potential which is best represented by depreciated replacement cost. This is greater than the actual cost which therefore remains the appropriate carrying value in the accounts and, accordingly, no depreciation is required in accordance with accounting policy 1c.

### Freehold Property: 'Stairways'

The freehold property, known as 'Stairways' is situated in Douglas Road, Harpenden. The building is mainly used for charitable purposes and is held to provide services to the charity's beneficiaries. Given that the indicative current market value of the property and, accordingly, the probable residual value is in excess of £3,000,000 the appropriate carrying value in the accounts remains cost and no depreciation is required in accordance with accounting policy 1c.

The application of the buildings depreciation policy 1c is reviewed annually by the Executive Committee and depreciation will be provided for at the point in time when amortisation of cost is recognised as being required.

## 13. Other Tangible Fixed Assets

	Furniture & equipment:		Motor	
	Property	office	Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	369,002	86,516	22,905	478,423
Additions	10,758	4,436	-	15,194
Disposals	(19,761)	(3,543)	-	(23,304)
At 31 March 2023	359,999	87,409	22,905	470,313
<b>Depreciation</b>				
At 1 April 2022	327,119	60,034	22,905	410,058
Charge for year	22,198	12,664	-	34,862
Disposals	(16,492)	(3,543)	-	(20,035)
At 31 March 2023	332,825	69,155	22,905	424,885
<b>Net book value:</b>				
At 31 March 2023	27,174	18,254	-	45,428
At 31 March 2022	41,883	26,482	-	68,365

The property and office furniture and equipment and the motor vehicles are all used wholly for charitable purposes.



# Harpenden Mencap

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## 14. Debtors

	2023	2022
	£	£
Residents' charges invoiced	5,441	5,756
Legacies	0	442,938
Other debtors	33,096	32,464
Prepayments	38,746	30,684
	<b>77,283</b>	<b>511,842</b>

## 15. Creditors: amounts falling due within one year

	Note	2023	2022
		£	£
Bank loan repayable within one year	16	45,226	53,299
Income in advance		4,374	5,128
Trade creditors		78,643	52,436
Social Security and other taxes		41,494	39,950
Pension contributions		10,795	11,109
Other creditors		708	2,546
Accruals		67,573	45,315
		<b>248,813</b>	<b>209,783</b>

## 16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Within one year - (Capital only for the next year)	45,226	53,299
Bank Loan repayable after more than 1 year:		
Between one and two years	48,255	55,195
Between two and five years	165,036	177,645
After more than five years	660,314	681,128
<b>Bank Loan repayable after more than 1 year:</b>	<b>873,605</b>	<b>913,968</b>
<b>Total bank loan at 31st March 2023</b>	<b>918,831</b>	<b>967,267</b>

The bank loan is a non-residential mortgage agreement with the Charity's bankers Triodos Bank UK Ltd, for a total sum of £1,400,000, which was raised to part finance the purchase and construction of Pine Court, Carlton Road, Harpenden (see note 12). At the balance sheet date the loan is secured on the Charity's freehold property 'Stairways' and comprised approximately 35% of its estimated market value.

The loan is repayable in monthly instalments over 24 years commencing July 2012, with interest charged at base rate plus 2.25% with a minimum rate of 3.5%.

## 17. Analysis of Net Assets Between Funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	-	3,232,758	3,232,758
Current assets	83,429	137,716	462,666	683,811
Current liabilities	-	-	(248,813)	(248,813)
Long term liabilities	-	-	(873,605)	(873,605)
Total net assets	83,429	137,716	2,573,006	2,794,151

## 18. Movements In Funds

	1 April 2022	Income	Expenditure	Transfers	31 March 2023
<b>Unrestricted funds:</b>					
General fund	2,813,069	2,454,952	(2,695,015)	-	2,573,006
Designated funds:					
Building	101,289	-	-	-	101,289
Major Building Repairs	36,427	-	-	-	36,427
<b>Total unrestricted funds</b>	<b>2,950,785</b>	<b>2,454,952</b>	<b>(2,695,015)</b>	<b>-</b>	<b>2,710,722</b>
<b>Restricted funds:</b>					
Building	17,324	1,720	-	-	19,044
Employment Projects	-	33,414	-	-	33,414
Amenities	15,794	19,969	(4,792)	-	30,971
<b>Total restricted funds</b>	<b>33,118</b>	<b>55,103</b>	<b>(4,792)</b>	<b>-</b>	<b>83,429</b>
<b>Total Funds</b>	<b>2,983,903</b>	<b>2,510,055</b>	<b>(2,699,807)</b>	<b>-</b>	<b>2,794,151</b>

The description of the fund types is covered in the Accounting Policies (Note 1). The specific funds held by the charity are:

- General Fund:** The unrestricted and general fund is available for use in fulfilling the general objects of the charity.
- At 31 March 2023 the general fund balance available was £2,573,006, of which £2,313,927 has been used to acquire functional fixed assets.
- The remaining balance of £259,080 is available to be applied towards meeting the charity's currently assessed reserve requirement of at least £500,000.
- The Executive Committee continue to monitor both the reserves level requirement and the funds available in the current year.
- Designated funds:**
- Building Fund The Executive Committee designated a fund of £100,000 to be retained for future building projects.
  - Major Repairs Fund In the light of the Charity's investment in freehold property, the Executive Committee considered it appropriate in 2013/4 to set up a designated fund to cover major repairs

# Harpenden Mencap

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## Restricted funds:

- **Building Fund** donations and other monies received towards the upkeep and renewal of the buildings, as specified by the donors.
- **Employment project** grants received towards projects involving employment opportunities.
- **Amenities** donations towards items used to improve the lives of residents.

## 19. Other Commitments

As at 31 March 2023 the charity had no capital commitments (2022-£nil). However, there were financial commitments under non-cancellable operating leases and agreements as follows:

	Land and Buildings:		Other equipment and agreements	
	2023	2022	2023	2022
	£	£	£	£
Expiry date :				
less than 1 year	-	21,000	648	2,137
between one and five years	-	84,000	1,015	743
after more than five years	-	24,500	-	-

At 31 March 2023 the Charity had a building maintenance contract with a 6 month cancellation clause. The financial commitment under the terms of this contract at 31 March 2023 is £36,003 (2022 £34,955).

