

Company registration number: 02869571

Charity registration number: 1041117

Bexley Mencap

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Bexley Mencap

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Reference and Administrative Details

Trustees	Nicki Fowler, Chair John Ward, Secretary Subash Pandey, Treasurer Peter Walker Stacey Yusuf Fernando Caicedo Bandhu Das
Secretary	John Ward, Secretary
Senior Management Team	Kara Lee, Chief Executive Steve Grimsey, Operations Manager
Charity Registration Number	1041117
Company Registration Number	02869571
Registered Office	19 Church Road Bexleyheath Kent DA7 4DD
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Bexley Mencap

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

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

Trustees:	Nicki Fowler, Chair
	John Ward, Secretary
	Subash Pandey, Treasurer
	Peter Walker
	Stacey Yusuf
	Fernando Caicedo
	Bandhu Das
	Lisa Thompson (resigned 14 September 2021)
	Jason Gowlett (resigned 17 January 2022)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 November 1993 and most recently amended 13 March 2003. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Trustees complete a regular skills audit which identifies individual skills level and the collective capacity of the Board. This, along with the routine discussions at the Board, determines those issues on which the Board requires further information and training. Training and networking opportunities are appraised on an ad hoc basis.

This skills audit also forms the basis for our recruitment process to ensure that the Board has a wide range of skills and experience.

Organisational structure

Bexley Mencap is a voluntary organisation with charitable status, affiliated to Royal Mencap. The general control and management is vested in the Board of Management which consists of a Chair; Vice Chair, Hon. Secretary, Treasurer and Trustees.

Paid full and part time staff were a Chief Executive, an Operations Manager, a Self-Advocacy worker, 4 Support Workers, Activities Co-ordinator, Community Support Manager, Digital Health Co-ordinator, an Income Officer, a Membership and Engagement Officer, a Cleaner and 3 Quality Checkers.

Volunteers assist in a variety of ways. Their commitment to Bexley Mencap is invaluable, and includes:

- Trustees serving on the Executive Committee
- Fundraising
- Social clubs and activity groups
- Befriending

Bexley Mencap

Trustees' Report

Objectives and activities

Public benefit

Our vision is that all people with a learning disability are valued, respected and empowered to live life to the full.

Our strategic aims are:

- To provide high-quality activities, services and support to enable people with learning disabilities to live life to the full;
- To provide practical and emotional support and advice to families and carers which make a positive difference to their lives;
- To raise awareness within our community and to advocate for people with a learning disability to have the same rights and choices as others;
- To make efficient and effective use of our resources, making them work for us, to ensure our continued sustainability;
- To enhance our visibility and credibility within the community, demonstrating the impact and value of our vital services.

All our work is always underpinned by our core values to help us to shape and deliver high quality services, which are nurturing, approachable, person-centred, passionate and respectful.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

This year continued to be a challenging one trying to respond to the changing nature and impact of the Covid-19 pandemic and trying to support our members and families as much as possible. Whilst restrictions began to ease, our organisation still faced significant challenges in trying to respond to increasing demand, rapidly changing guidance and the need to regularly adapt our services to respond to these challenges.

Our expanded range of activities have become incredibly popular with members and enabled us to offer a wider range of activities for members with different interests. We've worked hard in the past year to ensure that we have a diverse range of activities as well as continuing to offer both digital and face to face activities to enable us to be as accessible as possible. We are pleased to have welcomed new members and families to our services and will continue working to be able to provide access to as many people with learning disabilities and their families as possible.

Our self-advocacy service, Respect in Bexley, have been unwavering in the commitment to speak up on issues which they felt affected people with learning disabilities in Bexley and working on solutions. The group have continued their partnership with the University of Greenwich to deliver training to student nurses as well as working with new partners, such as the National Maritime Museum to design their new website. They have continued to do a large amount of work on health-related issues by working with local hospitals and feeding back on services and service developments. They have continued to be incredibly active members of the local Learning Disability Partnership Board to raise awareness of issues affecting local people and work with partners to create positive change and solutions.

We have begun to review and redevelop our Support Service to ensure that we can meet the increased needs and number of members requiring support, as well as continuing to ensure that our service is of a consistently high standard. Recognising the demand for, and importance of this service, our board have agreed to invest some of our reserves to increase capacity in the service by taking on a Service Manager to develop the service further.

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Trustees' Report

We started some exciting new and much needed projects this year including a partnership project with NHS Digital First to improve access, including digital access, to healthcare for people with learning disabilities. Respect in Bexley have been instrumental in the delivery of this project and have enabled us to make three videos for people with learning disabilities about the importance of being on the learning disability register with your GP, Community Pharmacies and preparing for your annual health check. They've also reviewed local GP websites and created a top tips document to make websites more accessible as well as supporting the design of a new survey on annual health checks for local GPs to evaluate the quality of their health checks. Our work with GPs has been hugely important for this project and we have been incredibly encouraged with their engagement and desire to continue to improve services for patients.

We've also launched Quality Checkers, in partnership with Ambient and the London Borough of Bexley, which is a project that has been discussed in the borough for many years. It has enabled us to recruit three people with a learning disability to carry out quality checks with local commissioned services to give feedback from the important perspective of people who use services. Although in its early stages the project has started well and we look forward to continuing it in coming years.

Pathways is another big partnership project in which we're part of a consortium of 8 local charities working with the London Borough of Bexley to undertake social care assessments and reviews. After completing a successful pilot stage last year, we were delighted to have successfully won the tender to secure this project with the consortium for a further three years. This has enabled us to work with local people with disabilities to have conversations about their wishes, wellbeing and needs to identify areas of support and activities or services which may meet these.

As an organisation partnership working is part of our core aims and we have many successful partnerships of which we are proud, such as a new partnership with Bexleyheath Tennis Club who have been big supporters of our new tennis group. We will have a continued focus on working in partnership with other local organisations and charities in the coming year and have some exciting carers work planned.

Our support for carers has continued to evolve over the past year to respond to the changing need and challenges that Covid-19 has brought. We have continued to provide our Family Support Service, offering one to one support to families, as well as working with more families through the Pathways service. We have also continued to represent carers at local boards and meetings, increasing our attendance this year to highlight the significant challenges that carers are facing. Part of that work involved being part of the steering group to develop the new Carers Action Plan for the borough which will lead to some positive changes locally in the coming year. We will also be focussing on ensuring that our Family Support Service is what carers need and will work to respond to changes of need and redevelop the service to reach more carers.

Our team have continued delivering to a consistently high standard and have adapted well to the changing nature of our work. Without their dedication, creativity and commitment we could not have continued supporting members and their families throughout this difficult time and would not be able to offer such an expanding range of services to an increasing number of people with learning disabilities in Bexley. It has been a priority for us in the past year to invest in our team, recognising their value, and we have worked this year to upgrade our training offer and how we support them. We would like to thank each of our team for their unwavering support and hard work as we recognise how difficult it has been for all of them through this time and how each of them has continued providing the highest level of support.

We also could not have offered as many activities without our team of dedicated volunteers. The Trustees would like to express their deepest thanks and recognition to the people who made our work possible and provided such incredible support to our members and families.

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Trustees' Report

In the coming year, as well as our continued focus on quality of services and meeting as much demand as possible we will also be undertaking a review of our strategy. Whilst we have met several of our aims our strategy was launched as the Covid-19 pandemic began and we recognise that many things have changed during that time. We will be refreshing our strategy by talking to members, carers, staff and partners about what is important to them going forward to ensure that our work is always driven by the needs of the people who we support. We recognise that property is likely to be an important part of our future strategy so are continuing to focus on this issue to ensure that we have the right resources to run the services needed. We will also be developing our fundraising work to ensure that we have the funds and to diversify our funding enabling us to continue investing in the services our members need.

Financial review

Going into this year we had again planned for a deficit budget to continue to deliver enhanced services during the pandemic and continue to improve the infrastructure and robustness of the organisation. The Trustees are committed to using our reserve funds to provide the support that people need most and had approved additional use of these funds should it be necessary with monthly reviews. However, due to the continued success of our grant applications, careful management of expenditure and a generous legacy we have ended the year with a surplus. This surplus will be re-invested in the organisation to enable us to respond to increasing demand for services and to redevelop services to best meet member's needs. In the coming year the board have approved using our Capacity Building Designated Fund to expand and develop our Support Service to meet increasing demand whilst still providing a consistently high level of service.

Policy on reserves

Bexley Mencap requires an appropriate level of funds in reserve to:

- ensure that the trustees are able to provide services currently available to people with learning disabilities and their families for a minimum of nine months into the future should funding become unavailable.
- ensure that Bexley Mencap is able to survive unexpected setbacks such as short-term funding issues or problems from internal or external causes.
- provide financial stability to develop new services or expand existing ones depending on the changing needs of members.

Trustees recognise that although six months reserves would usually be adequate to ensure financial security, due to the needs of Bexley Mencap's beneficiaries and the support they will require to transition to new services that we will seek to maintain between six to nine months reserves.

Based on predicted expenditure for the coming year it is estimated that it would currently cost between £195,000 - £292,000 to operate services for a that period. Our free reserves at 31 March 2022 stood at £240,141.

Principal risks and uncertainties

The Board continues to review and consider the risks to which the charity is exposed to ensure that appropriate strategies and policies are in place to mitigate those risks. Each new policy, plan or development is reviewed for risk as part of the approval process. Risks are managed by ensuring adequate policies and procedures are in place, backed up by staff training and ensuring that there is effective governance and oversight by appropriate senior staff and trustees.

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Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Bexley Mencap for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23.08.22 and signed on its behalf by:



Nicki Fowler
Trustee

Bexley Mencap

Independent Examiner's Report to the trustees of Bexley Mencap

Independent examiner's report to the trustees of Bexley Mencap ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

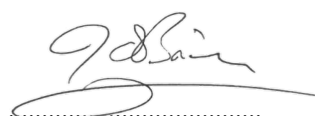
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 23/08/2022

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Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	261,266	-	261,266	93,417
Charitable activities	3	48,936	22,455	71,391	175,826
Other trading activities	5	4,276	-	4,276	4,729
Investment income	6	2,247	-	2,247	2,432
Total income		<u>316,725</u>	<u>22,455</u>	<u>339,180</u>	<u>276,404</u>
Expenditure on:					
Raising funds	7	(460)	-	(460)	(470)
Charitable activities	8	<u>(279,248)</u>	<u>(34,290)</u>	<u>(313,538)</u>	<u>(249,825)</u>
Total expenditure		<u>(279,708)</u>	<u>(34,290)</u>	<u>(313,998)</u>	<u>(250,295)</u>
Gains/(losses) on investment assets		<u>62</u>	<u>-</u>	<u>62</u>	<u>192</u>
Net income/(expenditure)		37,079	(11,835)	25,244	26,301
Transfers between funds		<u>(50)</u>	<u>50</u>	<u>-</u>	<u>-</u>
Net movement in funds		37,029	(11,785)	25,244	26,301
Reconciliation of funds					
Total funds brought forward		<u>345,217</u>	<u>326,802</u>	<u>672,019</u>	<u>645,718</u>
Total funds carried forward	22	<u><u>382,246</u></u>	<u><u>315,017</u></u>	<u><u>697,263</u></u>	<u><u>672,019</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for the period is shown in note 22.

The notes on pages 11 to 23 form an integral part of these financial statements.

Bexley Mencap

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	93,417	-	93,417
Charitable activities	3	46,617	129,209	175,826
Other trading activities	5	4,729	-	4,729
Investment income	6	2,432	-	2,432
Total income		<u>147,195</u>	<u>129,209</u>	<u>276,404</u>
Expenditure on:				
Raising funds	7	(470)	-	(470)
Charitable activities	8	<u>(167,451)</u>	<u>(82,374)</u>	<u>(249,825)</u>
Total expenditure		(167,921)	(82,374)	(250,295)
Gains/(losses) on investment assets		<u>192</u>	<u>-</u>	<u>192</u>
Net (expenditure)/income		(20,534)	46,835	26,301
Transfers between funds		<u>219,462</u>	<u>(219,462)</u>	<u>-</u>
Net movement in funds		198,928	(172,627)	26,301
Reconciliation of funds				
Total funds brought forward		<u>146,289</u>	<u>499,429</u>	<u>645,718</u>
Total funds carried forward	22	<u><u>345,217</u></u>	<u><u>326,802</u></u>	<u><u>672,019</u></u>

The notes on pages 11 to 23 form an integral part of these financial statements.

Bexley Mencap

(Registration number: 02869571)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	315,616	317,751
Investments	14	<u>762</u>	<u>700</u>
		<u>316,378</u>	<u>318,451</u>
Current assets			
Debtors	15	43,274	20,072
Cash at bank and in hand	16	<u>409,288</u>	<u>390,252</u>
		452,562	410,324
Creditors: Amounts falling due within one year	17	<u>(71,677)</u>	<u>(56,756)</u>
Net current assets		<u>380,885</u>	<u>353,568</u>
Net assets		<u>697,263</u>	<u>672,019</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	22	315,017	326,802
Unrestricted income funds			
Unrestricted funds		<u>382,246</u>	<u>345,217</u>
Total funds	22	<u>697,263</u>	<u>672,019</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 23 were approved by the trustees, and authorised for issue on 23.08.22 and signed on their behalf by:



Nicki Fowler
Trustee

The notes on pages 11 to 23 form an integral part of these financial statements.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Bexley Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

Asset class	Depreciation method and rate
Fixtures & fittings	10% straight line
Office & IT equipment	25% straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	44,286	44,286	30,395
Donations from individuals	28,026	28,026	6,512
Grants, including capital grants;			
Government grants	151,996	151,996	34,086
Grants from other charities	36,958	36,958	22,424
	<u>261,266</u>	<u>261,266</u>	<u>93,417</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants & donations	-	22,455	22,455	129,209
Advice & support fees	46,127	-	46,127	46,617
Memberships	1,099	-	1,099	-
Miscellaneous income	1,710	-	1,710	-
	<u>48,936</u>	<u>22,455</u>	<u>71,391</u>	<u>175,826</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
The 29th May 1961 Charitable Trust	2,000	-	2,000
Co-op Community Foundation	4,411	-	4,411
Morrisons Foundation	2,500	-	2,500
Greenwich & Bexley Community Hospice	36,958	-	36,958
Independent Age	10,000	-	10,000
Small Charities Coalition	2,501	-	2,501
London Borough of Bexley	115,316	-	115,316
Baily Thomas Charitable Fund	-	12,832	12,832
The Hedley Foundation	2,060	-	2,060
Sport England	3,211	300	3,511
Royal Mencap	8,219	-	8,219
National Lottery Community Fund	-	9,323	9,323
Thomas Wall Trust	5,000	-	5,000
NHS South East London CCG	36,680	-	36,680
Sundry grants & donations	32,410	-	32,410
	<u>261,266</u>	<u>22,455</u>	<u>283,721</u>

5 Income from other trading activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Fundraising	4,276	4,276	4,729
	<u>4,276</u>	<u>4,276</u>	<u>4,729</u>

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,247	2,247	2,432
	<u>2,247</u>	<u>2,247</u>	<u>2,432</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations		460	460	470

8 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2022 £	Total 2021 £
Bank charges	96	-	96	69
Building repairs & maintenance	2,948	-	2,948	1,699
Cleaning	718	-	718	1,103
Independent examination	1,482	-	1,482	1,440
Instructor fees	2,315	3,100	5,415	4,225
Insurance	1,109	-	1,109	1,109
IT software & maintenance	5,605	1,183	6,788	5,880
Marketing & communications	126	-	126	28
Miscellaneous expenditure	443	-	443	2,742
Office furniture & equipment	53	-	53	1,001
Activities & other outgoings	1,212	832	2,044	824
Recruitment	1,265	-	1,265	389
Refreshments	49	-	49	10
Salaries, NI & pension	234,405	26,357	260,762	209,684
Staff travel & expenses	3,159	200	3,359	3,152
Staff training	2,494	600	3,094	1,221
Stationery & printing	2,574	140	2,714	1,833
Subscriptions & memberships	6,064	288	6,352	5,533
Utilities & rates	8,917	-	8,917	5,722
Volunteer expenses	97	-	97	26
Depreciation, amortisation and other similar costs	2,135	-	2,135	2,135
Venue hire	3,173	240	3,413	-
Governance	159	-	159	-
Overheads	(1,350)	1,350	-	-
	279,248	34,290	313,538	249,825

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	2,135	2,135

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	240,450	193,379
Social security costs	15,724	12,616
Pension costs	4,588	3,689
	<u>260,762</u>	<u>209,684</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	20	10

8 (2021 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,588 (2021 - £3,689).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £83,889 (2021 - £84,437).

11 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2022 £	2021 £
Independent examination	1,235	1,200
	<u>1,235</u>	<u>1,200</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Office & IT equipment £	Total £
Cost				
At 1 April 2021	314,273	9,184	10,318	333,775
At 31 March 2022	314,273	9,184	10,318	333,775
Depreciation				
At 1 April 2021	-	8,904	7,120	16,024
Charge for the year	-	40	2,095	2,135
At 31 March 2022	-	8,944	9,215	18,159
Net book value				
At 31 March 2022	314,273	240	1,103	315,616
At 31 March 2021	314,273	280	3,198	317,751

Included within the net book value of land and buildings above is £314,273 (2021 - £314,273) in respect of freehold land and buildings and £Nil (2021 - £Nil) in respect of leaseholds.

Cory Environmental Trust hold a legal charge over the freehold premises, 19 Church Road, Bexleyheath. The purpose of the charge is to enable Cory Environmental Trust to recover their donation of £87,000 towards the acquisition of the property, in the event that the building ceased, at any time, to be used for Bexley Mencap's charitable purposes. The property was valued on a current-use basis in June 2010 at £300,000 by Robinson Jackson, Estate Agents.

14 Fixed asset investments

	2022 £	2021 £
Other investments	762	700

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Notes to the Financial Statements for the Year Ended 31 March 2022

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2021	700	700
Revaluation	62	62
	<u>762</u>	<u>762</u>
At 31 March 2022	<u>762</u>	<u>762</u>
Net book value		
At 31 March 2022	<u>762</u>	<u>762</u>
At 31 March 2021	<u>700</u>	<u>700</u>

15 Debtors

	2022 £	2021 £
Trade debtors	39,575	17,061
Prepayments	3,699	3,011
	<u>43,274</u>	<u>20,072</u>

16 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	100	255
Cash at bank	409,188	389,997
	<u>409,288</u>	<u>390,252</u>

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,957	1,043
Other taxation and social security	7,381	-
Other creditors	12,540	19,600
Accruals	2,649	1,790
Deferred income	42,150	34,323
	<u>71,677</u>	<u>56,756</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

18 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

19 Taxation

The charity is a registered charity and is therefore exempt from taxation.

20 Related party transactions

There were no related party transactions in the year.

21 Analysis of net assets between funds

	Unrestricted			2022
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,343	-	314,273	315,616
Fixed asset investments	762	-	-	762
Current assets	311,818	140,000	744	452,562
Current liabilities	(71,677)	-	-	(71,677)
Total net assets	<u>242,246</u>	<u>140,000</u>	<u>315,017</u>	<u>697,263</u>

	Unrestricted			2021
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	3,478	-	314,273	317,751
Fixed asset investments	700	-	-	700
Current assets	257,795	140,000	12,529	410,324
Current liabilities	(56,756)	-	-	(56,756)
Total net assets	<u>205,217</u>	<u>140,000</u>	<u>326,802</u>	<u>672,019</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

22 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds						
<i>General</i>						
General fund	205,217	316,724	(279,708)	(50)	63	242,246
<i>Designated</i>						
Building Maintenance Fund	15,000	-	-	-	-	15,000
Capacity Building Fund	50,000	-	-	-	-	50,000
Capital Fund	75,000	-	-	-	-	75,000
	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,000</u>
Total unrestricted funds	<u>345,217</u>	<u>316,724</u>	<u>(279,708)</u>	<u>(50)</u>	<u>63</u>	<u>382,246</u>
Restricted funds						
Capital asset fund	314,273	-	-	-	-	314,273
IT fund	6,844	-	(6,100)	-	-	744
National Lottery Covid response	2,015	-	(2,015)	-	-	-
People's Postcode Lottery	3,670	-	(3,670)	-	-	-
Baily Thomas Healthy Lifestyles	-	12,832	(12,882)	50	-	-
Bexley Covid-19 Giving scheme	-	9,323	(9,323)	-	-	-
Disability Sports Coach	-	300	(300)	-	-	-
	<u>326,802</u>	<u>22,455</u>	<u>(34,290)</u>	<u>50</u>	<u>-</u>	<u>315,017</u>
Total restricted funds	<u>326,802</u>	<u>22,455</u>	<u>(34,290)</u>	<u>50</u>	<u>-</u>	<u>315,017</u>
Total funds	<u>672,019</u>	<u>339,179</u>	<u>(313,998)</u>	<u>-</u>	<u>63</u>	<u>697,263</u>

The transfer from the General fund to the Baily Thomas Healthy Lifestyles fund is to cover the deficit on this activity.

The specific purposes for which the funds are to be applied are as follows:

Capital asset fund - represents the cost of the freehold property at 19 Church Road.

IT fund - funds received towards purchase and implementation of new CRM system.

National Lottery Covid response - using digital technology to support people with a learning disability.

People's Postcode Lottery - toward Money Matters courses, resources and drop-ins. Providing support with welfare applications.

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Notes to the Financial Statements for the Year Ended 31 March 2022

Baily Thomas Healthy Lifestyles - funds to employ an activities co-ordinator to increase and diversify activities for members with a focus on health and wellbeing.

Bexley Covid-19 Giving scheme - fund to support activities focussing on health and wellbeing.

Disability Sports Coach - fund to support physical activity groups.

Designated funds:

Building Maintenance Fund - as the charity has now owned the Church Road property for over 10 years, this fund has been designated to ensure essential or emergency repairs can be carried out above the usual annual maintenance costs.

Capacity Building Fund - as there are significant development areas in the short term future and as the organisation has a commitment to continue to develop and personalise its services, this fund will ensure there is sufficient leadership capacity and infrastructure to support growth over the coming years whilst maintaining the high standards we expect to deliver.

Capital Fund - the Covid-19 pandemic and recent development of services has highlighted the limitations of the charity's current property which impacts on finances and our ability to develop services. The trustees are committed to ensuring that the charity has a secure base which can allow it to continue to respond to needs and changes over the coming years.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2022

These are the figures for the previous accounting period and are included for comparative purposes:

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
Unrestricted funds						
<i>General</i>						
General fund	146,289	147,195	(167,921)	79,462	192	205,217
<i>Designated</i>						
Building Maintenance Fund	-	-	-	15,000	-	15,000
Capacity Building Fund	-	-	-	50,000	-	50,000
Capital Fund	-	-	-	75,000	-	75,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,000</u>	<u>-</u>	<u>140,000</u>
Total unrestricted funds	<u>146,289</u>	<u>147,195</u>	<u>(167,921)</u>	<u>219,462</u>	<u>192</u>	<u>345,217</u>
Restricted						
Advocacy, health & family support	163,786	94,004	(35,434)	(222,356)	-	-
Carers' Special Break	15,150	-	-	(15,150)	-	-
Capital asset fund	314,273	-	-	-	-	314,273
IT fund	6,220	-	-	624	-	6,844
National Lottery Covid response	-	9,200	(7,185)	-	-	2,015
LCRF	-	18,475	(18,475)	-	-	-
People's Postcode Lottery	-	-	(11,630)	15,300	-	3,670
Independent Age	-	5,000	(5,000)	-	-	-
RMS Let's Get Digital	-	2,000	(2,000)	-	-	-
Groundwork UK	-	530	(2,650)	2,120	-	-
	<u>499,429</u>	<u>129,209</u>	<u>(82,374)</u>	<u>(219,462)</u>	<u>-</u>	<u>326,802</u>
Total restricted funds	<u>499,429</u>	<u>129,209</u>	<u>(82,374)</u>	<u>(219,462)</u>	<u>-</u>	<u>326,802</u>
Total funds	<u>645,718</u>	<u>276,404</u>	<u>(250,295)</u>	<u>-</u>	<u>192</u>	<u>672,019</u>