

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 2023

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

Bexley Mencap

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Bexley Mencap

Reference and Administrative Details

Trustees	Nicki Fowler, Chair
	Amelie Busch, Secretary
	Clair Grayston, Treasurer
	Peter Walker
	Stacey Yusuf
	Fernando Caicedo
	Michael Vincent
Secretary	Amelie Busch, Secretary
Senior Management Team	Kara Lee, Chief Executive
	Steve Grimsey, Operations Manager
	Scott Matthews, Community Support 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 2023.

Trustees and officers

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

Trustees:	Nicki Fowler, Chair
	Amelie Busch, Secretary (appointed 17 March 2023)
	Clair Grayston, Treasurer (appointed 31 March 2023)
	Peter Walker
	Stacey Yusuf
	Fernando Caicedo
	Michael Vincent (appointed 5 March 2023)
	Subash Pandey (resigned 13 January 2023)
	John Ward (resigned 1 November 2022)
	Bandhu Das (resigned 31 March 2023)

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.

The 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, Family Support Co-ordinator, 5 Support Workers, Pathways Trusted Assessor, Community Support Manager, Digital Health Co-ordinator, an Income Officer, a Membership and Engagement Officer, a Cleaner and 3 Quality Checkers.

Bexley Mencap

Trustees' Report

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

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 be locally recognised as a leading Learning Disability provider in Bexley in order to positively influence change in the borough.
- Deliver a personalised and high-quality service, which caters to the needs of all members.
- Work towards becoming a financially sustainable organisation with a long future.
- Create a vibrant, creative, multipurpose location that is accessible for all the people we support.

All our work is always underpinned by our core values to help us to shape and deliver high quality services, which are:

Empowering: We aim to support everybody to grow, develop and reach their full potential.

Approachable: When people need us, we are there and we make it easy for them to get support.

Inclusive: People with a learning disability and their loved ones are at the heart of everything we do.

Passionate: We are dedicated to improving the lives of the people we support.

Respectful: We treat everyone who comes into contact with our organisation with dignity and respect.

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 was the first year of moving out of the Covid-19 pandemic and finding new ways to continue running services. Whilst the pandemic had reduced, people with learning disabilities have continued to be impacted by the effects of it including worsened health and wellbeing, increased isolation and reduced access to services or support.

All of our work throughout the year fits into 4 broad themes:

Community Support

1:1 support

We have worked hard over the year to re-develop and expand our Community Support Service to enable us to support more local people to live independently, take part in the things that they enjoy locally or to learn new skills. Part of this work has been reviewing our existing service to make improvements to how we capture data, better support people and provide a more seamless service. We have also continued to invest in upskilling our team and ensuring our service is as personalised as possible.

Over the course of the year, we provided 2,277 hours of 1:1 support to 27 people which included supporting at 69 health and wellbeing appointments. The largest areas of our support for people are with managing paperwork and bills, maintaining friendships and managing money.

Bexley Mencap

Trustees' Report

The Hub

We recognised a gap in local services for people who wanted to be able to use their personal budgets to learn new skills, gain independence and make friends. To try to meet this need we launched a new group, The Hub, offering half day sessions to up to 6 people which quickly expanded to offer places for 12 people across 2 days.

We have worked in partnership with The Salvation Army, and wish to thank them for their support, in helping us to launch and continue to run this group. Members have taken part in a range of activities such as cooking, shopping, learning new skills, travel training and social activities.

Health and Wellbeing

Groups and Activities

Our groups and activities continue to be a large part of our offer to local people. We have a variety of groups to help improve health and wellbeing whilst offering a range of choice to people with different interests. Following re-opening of face to face services some of our groups remained on zoom as members preferred this style of session meaning we now have a mix of virtual and in person groups making groups more accessible for more people.

This year we ran a total of 409 group sessions attended by 79 members:

- Tennis group - 43 sessions with average attendance of 14
- Zoom Keep Fit - 42 sessions with average attendance of 11
- Zoom Stretch and Relax - 44 sessions with average attendance of 4
- Zoom Dance - 47 sessions with average attendance of 10
- Walking - 41 sessions with average attendance of 4
- Social Clubs - 22 sessions with average attendance of 12
- Gardening - 36 sessions with average attendance of 4
- Zoom Singing - 49 sessions with average attendance of 11
- Singing (in person) - 26 sessions with average attendance of 7
- Film Club - 16 sessions with average attendance of 20
- Zoom Baking - 7 sessions with average attendance of 4
- Healthier Me - 30 sessions with average attendance of 7
- Watersports - 6 sessions

Access to Health Project

Our Digital Health project has continued this year aiming to improve access to healthcare for people with a learning disability in Bexley. Working in partnership with GPs across the borough has been the underpinning principle of this project and enabled us to make many positive changes together this year, including:

- Bexley meeting the national target of 75% uptake of Annual Health Checks for the first time
- New accessibility pages on over 95% of GP websites in Bexley
- Quality survey of Annual Health Checks leading to recommendations for rollout across the borough

In the coming year we will continue this important work but also broaden the scope of the project to improve access to healthcare for carers and people living with dementia, in partnership with local charities.

Family Support

Our Family Support service seeks to provide emotional and practical support to families of people with a learning disability, supporting them with navigating the challenges which being a carer can bring. As well as providing bespoke 1:1 support for 71 families we have also held weekly coffee and stretch and relax groups for carers.

Bexley Mencap

Trustees' Report

A large part of our family support work has also been to work with local partners to improve information and support across the borough. We led on the development of the new carer's website in Bexley (www.bexleycarers.co.uk) with the aim to have one central place locally for information that is useful to carers, making it easy to find out important information when needed. We also worked as part of the steering group to plan the carers event for Carers Week which was attended by over 60 carers who were able to access local support services, health and wellbeing opportunities and more.

Lastly, we were also able to implement the new Carers Emergency Plan for Bexley carers which has been something local carers and Carers United have been campaigning for for many years. We are delighted that we were able to lead on the work to turn the Emergency Carers Plan into a document which can be used by carers across the borough.

Raising Awareness and Improving Local Services

Respect in Bexley

Our self-advocacy group, Respect in Bexley, have been unwavering in their commitment to speak up on issues which they felt affected people with learning disabilities in Bexley and working on solutions with partners. The group have continued to do a large amount of work on health-related issues;

- Working with our local hospital to design a new quiet room
- Meeting monthly with the local hospital liaison nurse to help them develop solutions to improve care for patients with learning disabilities
- Delivering 10 training sessions at University of Greenwich to student nurses

They have also worked with other partners including Transport for London to improve access to transport.

Across the course of the year our 30 Respect members held 87 meetings.

Quality Checkers

We are proud to be working in partnership with London Borough of Bexley's Adults Safeguarding Board and local charity Ambient on the exciting new Quality Checkers project. Quality Checkers are people with learning disabilities who are employed to visit local care and support services, speaking with the people that use them to find out about their experiences. The Quality Checkers complete a report with recommendations of how local services could improve to better support people with learning disabilities. We are delighted that we have been able to help to get this project started so that people with learning disabilities are involved in checking the quality of local services to give their unique insights. This has enabled us to offer paid employment to 3 Quality Checkers. Over the next year we plan to expand the service to visit a wider range of commissioned services such as Individual Service Fund providers.

Partnerships and projects

Pathways

The pandemic increased the need for us all to work together to make sure that people get the right support at the right time. Our consortium with 7 other local charities with a commitment to working together to improve the lives of Bexley Residents has continued to develop. We have worked with Bexley Council to re-design the way which people access care and support and were successful in being awarded the full contract to deliver the Pathways service.

Pathways aims to help local people access care and support through voluntary organisations who know them well and can identify creative, personalised support plans to meet their needs. Over this year we have completed:

- 85 needs assessments
- 161 annual reviews

Bexley Mencap

Trustees' Report

Our Team

We have an incredibly dedicated, skilled and committed team of staff and volunteers and wish to thank them all for their continued hard work and for the difference they make to the lives of local people. Without them we would not be able to deliver as much support for local people or be the local voice of learning disability in Bexley.

Financial review

Going into this year our Trustees had committed to our Capacity Building Designated Fund to increase capacity within the organisation; strengthening our infrastructure and enabling us to continue to develop services and expand to meet demand. This has meant ending the year with a planned deficit which we have again committed to for the coming year. Throughout this year our team worked tirelessly to develop our new exciting strategy and a Fundraising Plan which will underpin the new strategy and help us to move towards becoming a financially sustainable organisation with a long future.

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-terms 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 recognises 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 our reserves levels would need to be £212,316 - £318,474 to operate services for a that period. Our free reserves at 31 March 2023 stood at £193,016.

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.

Bexley Mencap

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

Over the past year we have worked with members, carers, staff, volunteers and local partners to develop our new strategy and are pleased to be launching our new Big Plan 2023-2026. Our new Big Plan is supported by a new Fundraising Strategy and an annual operational plan to help us ensure that we can meet the aims in our Big Plan.

In the coming year, we will be focussing on a number of areas including;

- Continuing to adapt our activities and support services to offer more person-centred support and opportunities; with a particular focus on improving our data and evaluation
- Expanding the ways in which we support carers and be involved in the development of key strategies and services in the borough
- Launching our new e-newsletter and improving our communications, including better use of our social media
- Continuing to invest in staff training and wellbeing; launching a staff wellbeing plan and re-developing our development and training plans
- Engaging with members, staff and trustees to create an Equity, Diversity and Inclusion action plan
- Offer increased opportunities for people to make creative use of their direct payments and personal budgets
- Increase and improve member involvement in service development and governance by re-developing the Member's Voice committee and strengthening how they support the Trustee Board
- Focus on the wellbeing and professional development of our team

Bexley Mencap

Trustees' Report

Statement of 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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.

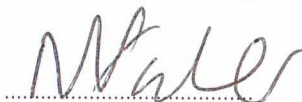
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 on1/12/23..... and signed on its behalf by:



Nicki Fowler
Trustee

Bexley Mencap

Independent Examiner's Report to the trustees of Bexley Mencap ('the Company')

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 2023.

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, FAIA, 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: 5/12/23

Bexley Mencap

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	181,850	-	181,850	261,266
Charitable activities	3	127,992	4,000	131,992	71,391
Other trading activities	5	2,979	-	2,979	4,276
Investment income	6	3,470	-	3,470	2,247
Total income		<u>316,291</u>	<u>4,000</u>	<u>320,291</u>	<u>339,180</u>
Expenditure on:					
Raising funds	7	(651)	-	(651)	(460)
Charitable activities	8	<u>(363,463)</u>	<u>(4,000)</u>	<u>(367,463)</u>	<u>(313,538)</u>
Total expenditure		(364,114)	(4,000)	(368,114)	(313,998)
Gains/(losses) on investment assets		<u>(34)</u>	<u>-</u>	<u>(34)</u>	<u>62</u>
Net (expenditure)/income		<u>(47,857)</u>	<u>-</u>	<u>(47,857)</u>	<u>25,244</u>
Net movement in funds		(47,857)	-	(47,857)	25,244
Reconciliation of funds					
Total funds brought forward		<u>382,246</u>	<u>315,017</u>	<u>697,263</u>	<u>672,019</u>
Total funds carried forward	22	<u><u>334,389</u></u>	<u><u>315,017</u></u>	<u><u>649,406</u></u>	<u><u>697,263</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 13 to 24 form an integral part of these financial statements.

Bexley Mencap

Statement of Financial Activities for the Year Ended 31 March 2023 (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 2022 £
Income and Endowments from:				
Donations and legacies	2	261,266	-	261,266
Charitable activities	3	48,936	22,455	71,391
Other trading activities	5	4,276	-	4,276
Investment income	6	2,247	-	2,247
Total income		<u>316,725</u>	<u>22,455</u>	<u>339,180</u>
Expenditure on:				
Raising funds	7	(460)	-	(460)
Charitable activities	8	<u>(279,248)</u>	<u>(34,290)</u>	<u>(313,538)</u>
Total expenditure		<u>(279,708)</u>	<u>(34,290)</u>	<u>(313,998)</u>
Gains/(losses) on investment assets		<u>62</u>	<u>-</u>	<u>62</u>
Net income/(expenditure)		37,079	(11,835)	25,244
Transfers between funds		<u>(50)</u>	<u>50</u>	<u>-</u>
Net movement in funds		37,029	(11,785)	25,244
Reconciliation of funds				
Total funds brought forward		<u>345,217</u>	<u>326,802</u>	<u>672,019</u>
Total funds carried forward	22	<u><u>382,246</u></u>	<u><u>315,017</u></u>	<u><u>697,263</u></u>

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

(Registration number: 02869571)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	314,918	315,616
Investments	13	<u>728</u>	<u>762</u>
		<u>315,646</u>	<u>316,378</u>
Current assets			
Debtors	14	89,161	43,274
Cash at bank and in hand	15	<u>316,329</u>	<u>409,288</u>
		405,490	452,562
Creditors: Amounts falling due within one year	16	<u>(71,730)</u>	<u>(71,677)</u>
Net current assets		<u>333,760</u>	<u>380,885</u>
Net assets		<u>649,406</u>	<u>697,263</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	22	315,017	315,017
Unrestricted income funds			
Unrestricted funds		<u>334,389</u>	<u>382,246</u>
Total funds	22	<u>649,406</u>	<u>697,263</u>

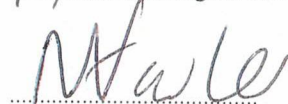
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 10 to 24 were approved by the trustees, and authorised for issue on 1/12/23 and signed on their behalf by:



Nicki Fowler
Trustee

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2023

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 early 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 2023

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 2023

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 2023

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 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	36,953	36,953	44,286
Donations from individuals	17,198	17,198	28,026
Grants, including capital grants;			
Government grants	121,849	121,849	151,996
Grants from other charities	5,850	5,850	36,958
	<u>181,850</u>	<u>181,850</u>	<u>261,266</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	4,000	4,000	22,455
Advice & support fees	122,860	-	122,860	46,127
Memberships	3,692	-	3,692	1,099
Miscellaneous income	1,440	-	1,440	1,710
	<u>127,992</u>	<u>4,000</u>	<u>131,992</u>	<u>71,391</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
London Catalyst	-	4,000	4,000
Co-op Community Foundation	3,845	-	3,845
Asda Foundation	500	-	500
Bexley Health Neighbourhood Care CIC	30,000	-	30,000
Bexley Voluntary Council Service	3,850	-	3,850
Groundworks	2,000	-	2,000
London Borough of Bexley	105,435	-	105,435
Kent County Lawn Tennis Association	250	-	250
Tesco	500	-	500
Sport England	1,858	-	1,858
NHS South East London ICB	16,414	-	16,414
Sundry grants & donations	17,198	-	17,198
	<u>181,850</u>	<u>4,000</u>	<u>185,850</u>

5 Income from other trading activities

	Unrestricted General £	Total 2023 £	Total 2022 £
Fundraising	2,979	2,979	4,276
	<u>2,979</u>	<u>2,979</u>	<u>4,276</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3,470	3,470	2,247
	<u>3,470</u>	<u>3,470</u>	<u>2,247</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations	651	651	460

8 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2023 £	Total 2022 £
Bank charges	81	-	81	96
Building repairs & maintenance	1,330	-	1,330	2,948
Cleaning	785	-	785	718
Independent examination	1,560	-	1,560	1,482
Instructor fees	5,880	-	5,880	5,415
Insurance	1,618	-	1,618	1,109
IT software & maintenance	11,330	-	11,330	6,788
Marketing & communications	79	-	79	126
Miscellaneous expenditure	553	-	553	443
Office furniture & equipment	3,564	-	3,564	53
Activities & other outgoings	3,890	-	3,890	2,044
Recruitment	132	-	132	1,265
Refreshments	201	-	201	49
Salaries, NI & pension	299,579	4,000	303,579	260,762
Staff travel & expenses	6,508	-	6,508	3,359
Staff training	3,804	-	3,804	3,094
Stationery & printing	2,264	-	2,264	2,714
Subscriptions & memberships	6,208	-	6,208	6,352
Utilities & rates	10,437	-	10,437	8,917
Volunteer expenses	99	-	99	97
Depreciation, amortisation and other similar costs	698	-	698	2,135
Venue hire	2,737	-	2,737	3,413
Governance	126	-	126	159
	<u>363,463</u>	<u>4,000</u>	<u>367,463</u>	<u>313,538</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>698</u>	<u>2,135</u>

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	279,532	240,450
Social security costs	18,548	15,724
Pension costs	<u>5,499</u>	<u>4,588</u>
	<u>303,579</u>	<u>260,762</u>

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

	2023 No	2022 No
Average number of employees	<u>21</u>	<u>20</u>

8 (2022 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,499 (2022 - £4,588).

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 £111,694 (2022 - £83,889).

11 Fees payable to independent examiner

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

	2023 £	2022 £
Independent examination	1,300	1,235
	<u>1,300</u>	<u>1,235</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

12 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Office & IT equipment £	Total £
Cost				
At 1 April 2022	314,273	9,184	10,318	333,775
At 31 March 2023	314,273	9,184	10,318	333,775
Depreciation				
At 1 April 2022	-	8,944	9,215	18,159
Charge for the year	-	40	658	698
At 31 March 2023	-	8,984	9,873	18,857
Net book value				
At 31 March 2023	314,273	200	445	314,918
At 31 March 2022	314,273	240	1,103	315,616

Included within the net book value of land and buildings above is £314,273 (2022 - £314,273) in respect of freehold land and buildings and £Nil (2022 - £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.

13 Fixed asset investments

	2023 £	2022 £
Other investments	728	762
Other investments		
	Listed investments £	Total £
Cost or Valuation		
At 1 April 2022	762	762
Revaluation	(34)	(34)
At 31 March 2023	728	728
Net book value		
At 31 March 2023	728	728
At 31 March 2022	762	762

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Notes to the Financial Statements for the Year Ended 31 March 2023

14 Debtors

	2023 £	2022 £
Trade debtors	86,362	39,575
Prepayments	2,593	3,699
Other debtors	206	-
	<u>89,161</u>	<u>43,274</u>

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	559	100
Cash at bank	<u>315,770</u>	<u>409,188</u>
	<u>316,329</u>	<u>409,288</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	837	6,957
Other taxation and social security	6,031	7,381
Other creditors	31,676	12,540
Accruals	2,121	2,649
Deferred income	<u>31,065</u>	<u>42,150</u>
	<u>71,730</u>	<u>71,677</u>

17 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.

18 Taxation

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

19 Related party transactions

There were no related party transactions in the year.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2023

20 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.

21 Analysis of net assets between funds

	Unrestricted			2023
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	645	-	314,273	314,918
Fixed asset investments	728	-	-	728
Current assets	264,746	140,000	744	405,490
Current liabilities	(71,730)	-	-	(71,730)
Total net assets	<u>194,389</u>	<u>140,000</u>	<u>315,017</u>	<u>649,406</u>

	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>

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Notes to the Financial Statements for the Year Ended 31 March 2023

22 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	242,246	316,291	(364,148)	30,000	224,389
<i>Designated</i>					
Building Maintenance Fund	15,000	-	-	-	15,000
Capacity Building Fund	50,000	-	-	(30,000)	20,000
Capital Fund	75,000	-	-	-	75,000
	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>110,000</u>
Total unrestricted funds	<u>382,246</u>	<u>316,291</u>	<u>(364,148)</u>	<u>-</u>	<u>334,389</u>
Restricted funds					
Capital asset fund	314,273	-	-	-	314,273
IT fund	744	-	-	-	744
Digital Health Project - London Catalyst	-	4,000	(4,000)	-	-
Total restricted funds	<u>315,017</u>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>315,017</u>
Total funds	<u>697,263</u>	<u>320,291</u>	<u>(368,148)</u>	<u>-</u>	<u>649,406</u>

The transfer from the Capacity Building Fund to the General fund is to cover some of the deficit incurred in this period.

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.

Digital Health Project - London Catalyst - aiming to improve access to healthcare for people with a learning disability in Bexley.

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.

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Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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

	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						
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>-</u>	<u>22,455</u>	<u>(34,290)</u>	<u>50</u>	<u>-</u>	<u>-</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>