

HOUNSLOW WEST SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS LIMITED

England & Wales · Charity number 1045130

Details

Other names HOUNSLOW WEST MENCAP

Status Registered

Legal form Charitable company

Company number [03007539](#)

Registered 1995-03-22

Register [View on the Charity Commission register](#)

Contact

Address 111 Whitton Road
Hounslow
TW3 2EJ

Phone 02088941467

Activities

Objects: A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; ANDB) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The principle charity objective is to promote the care, treatment and education of mentally handicapped children and adults in the Hounslow area of Greater London and to secure for mentally handicapped people, provision commensurate with their needs.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE HOUNSLOW
- Hounslow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£184,937	£203,764	-	-
2024-03-31	£184,321	£206,620	-	-
2023-03-31	£174,399	£188,281	-	-
2022-03-31	£139,694	£167,527	-	-
2021-03-31	£116,707	£137,643	-	-

Trustees

Name	Role	Appointed
Clodagh Mckernan		2022-02-01
DARREN TAYLOR		
John Howliston		2019-01-08
MRS WIN COVENEY		

Accounts

HOUNSLOW WEST MENCAP LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

HOUNSLOW WEST MENCAP LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1045130

Company No. 3007539

Cooper Parry Advisory Ltd
Sky View
Argosy Road
East Midlands Airport
Castle Donnington
Derby
DE74 2SA

HOUNSLOW WEST MENCAP LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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HOUNSLOW WEST MENCAP LIMITED
OFFICERS AND PROFESSIONAL ADVISORS

Directors/Trustees	D A Taylor (director and trustee) W Coveney (director and trustee) J Howliston (director and trustee) C McKernan-Wink (director and trustee)
Hon. Treasurer	D A Taylor
Registered Office	3rd Floor 86-90 Paul Street London EC2A 4NE
Charity Number	1045130
Company Number	3007539
Accountants and Independent Examiners	Cooper Parry Advisory Ltd Sky View Argosy Road East Midlands Airport Castle Donnington Derby DE74 2SA
Bankers	Caf Bank Limited Kings Hill West Malling Kent ME19 4JQ

HOUNSLOW WEST MENCAP LIMITED**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, some of whom are also the directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2025.

Structure, Governance and Management***Status***

The charity's governing instrument is the company's Memorandum & Articles of Association.

The charity is managed by its trustees, who are also company directors, through its Executive Committee. The Executive Committee shall not be more than twelve members. At the end of each annual general meeting all Executive Committee members shall retire from office but they may be re-elected or re-appointed.

The charity is also a company limited by the guarantee of its members, it has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

Risk Management

The trustees have examined the major risks which the charity faces and seek to control these risks to mitigate any impact that they may have on the charity.

Objectives and Activities

The principal charity objective is to promote the care, treatment and education of mentally handicapped people in the Hounslow area of Greater London and to secure for mentally handicapped people, provision commensurate with their needs. The Trustees have had regard to the Charities Commission's guidance on public benefit.

During the year the charity was supported by grants and rental subsidy by the London Borough of Hounslow.

Achievements and performance

The charity has continued to successfully further its charitable objectives during the year. The trustees will continue to strive to maintain the service provided to meet the increasing needs of the service users.

Financial Review

The trustees consider the financial position at the year-end to be satisfactory subject to ongoing discussions with London Borough of Hounslow (LBH) regarding increasing the grant which has not been increased since 2010. A proposal was put forward to LBH in February 2025 which at the time of finalising the accounts is still going through internal approvals within LBH. In addition, the charity took the difficult decision to increase fees from April 2025. Should the funding increase from LBH not be fully approved we will have no choice but to further increase fees in April 2026 to ensure the ongoing financial stability of the charity. The net loss for the year was £18,227 (2024 loss £22,299) which was an improvement on the prior year due primarily to lower building maintenance costs. Management continues to work diligently to manage costs to enable a small level of annual profitability in future years based on forecast income.

Reserves Policy

The charity's policy is to hold reserves sufficient to cover six months operational expenditure. The reserves throughout the year and at the year-end fell short of this policy as we await the outcome of an increased funding decision from LBH, which along with fee increases will allow us to build up these reserves in the future.

The reserves include a designated property reserve however, during the year the charity made the decision to transfer the full amount of £21,000 held in the designated property reserve to general funds to cover increased running costs of the charity whilst we await the outcome of the increased funding decision by LBH and to benefit from the fee increases introduced in April 2025. Any essential repairs required to the building will now be paid out of general funds. The charity feels this does not introduce any additional risk and is a more realistic reflection on how unrestricted funds are utilised and managed.

Directors/Trustees' responsibilities statement

The trustees (who are also directors of Hounslow West Mencap Limited 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).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

HOUNSLOW WEST MENCAP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for keeping adequate accounting records that 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Exemptions

This report has been prepared in accordance with the provisions applicable to charities subject to the companies regime within Part 15 of the Companies Act.

Signed on Behalf of the Trustees

Signed by:

Darren Taylor

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Approved by the trustees on _____

D A Taylor
Director and Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HOUNSLOW WEST MENCAP LIMITED

YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2025 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the charity 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 company'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

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.

Cooper Parry

Cooper Parry Advisory Ltd
Sky View
Argosy Road
East Midlands Airport
Castle Donnington
Derby
DE74 2SA

Date: 23/01/2026

HOUNSLOW WEST MENCAP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Year to 2025 £	Year to 2024 £
Income:				
Local Authority Grants		116,656	116,656	116,656
Fund Raising		75	75	3,766
Other Income		67,925	67,925	63,368
Investment Income		281	281	531
Total income		<u>184,937</u>	<u>184,937</u>	<u>184,321</u>
Expenditure on:				
Charitable activities	6	203,764	203,764	206,620
Total expenditure		<u>203,764</u>	<u>203,764</u>	<u>206,620</u>
Net income/(expenditure) and net movement in funds		<u>(18,827)</u>	<u>(18,827)</u>	<u>(22,299)</u>
Reconciliation of funds:				
Total funds brought forward		26,493	26,493	62,674
Total funds carried forward		<u>7,666</u>	<u>7,666</u>	<u>26,493</u>

All of the results derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

HOUNSLOW WEST MENCAP LIMITED

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	10		-		-
Current assets:					
Debtors	11	8,662		28,350	
Cash at bank and in hand		<u>20,618</u>		<u>14,535</u>	
		29,280		42,885	
Creditors:					
Amounts falling due within one year	12	<u>(21,614)</u>		<u>(16,392)</u>	
Net current assets			<u>7,666</u>		<u>26,493</u>
Total assets less current liabilities			7,666		26,493
Net assets			<u>7,666</u>		<u>26,493</u>
Funds					
Unrestricted funds					
- General	13		7,666		5,493
- Designated	13				21,000
Total funds carried forward			<u>7,666</u>		<u>26,493</u>

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2025; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements of Hounslow West Mencap Limited were approved and authorised for issue by the trustees on ~~23 January 2026~~ and signed on its behalf by:

Signed by:

 D A Taylor
 Director
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Company Registration Number 03007539

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The company's registered number and registered office address is 3rd Floor 86-90 Paul Street, London, England, EC2A 4NE

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP) (FRS102) and the Charities Act 2011.

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

Judgements and key source of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going concern

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

Income

Income represents grants, fees, fund-raising and interest on deposit account. The day unit provides week-day activities and training (which is part funded by London Borough of Hounslow) for borough residents and others for mentally handicapped people.

Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis.

Equipment

Purchases of equipment are written off in the Statement of Financial Activities in the year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Household building improvements	Fully depreciated
---------------------------------	-------------------

Financial Instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and cash at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Fund structure

The funds held by the Trust comprise:

- *Unrestricted general funds* – the ‘free’ funds held by the charity to be used in accordance with the charitable objects at the discretion of the trustees (including designated funds).
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

4. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6. Charitable Activities

	Unrestricted Funds £	Year to 2025 £	Year to 2024 £
Salaries & national insurance	142,081	142,081	137,093
Cost of meals	6,707	6,707	9,270
Transport costs	21,367	21,367	17,083
Minibus expenses	-	-	-
Cleaning & materials	2,375	2,375	5,983
Outings and projects	-	-	162
Repairs and renewals	2,173	2,173	4,056
Telephone & internet	2,819	2,819	1,741
Insurance	883	883	844
Light and heat	10,974	10,974	15,027
Water rates	1,085	1,085	744
Rent	5,546	5,546	5,000
General expenses	3,761	3,761	6,194
Governance costs (note 7)	3,992	3,992	3,423
Depreciation	-	-	-
	<u>203,764</u>	<u>203,764</u>	<u>206,620</u>

7. Governance Costs

	Unrestricted Funds £	Year to 2025 £	Year to 2024 £
Administration fee	-	-	-
Accountancy	1,390	1,390	1,440
Payroll costs	2,602	2,602	1,069
	<u>3,992</u>	<u>3,992</u>	<u>3,423</u>

8. Staff Costs

	Unrestricted Funds £	Year to 2025 £	Year to 2024 £
Salaries and wages	134,736	134,736	130,697
Social security	3,435	3,435	2,937
Pension	3,910	3,910	3,459
	<u>142,081</u>	<u>142,081</u>	<u>137,093</u>

There are no employees who received total employee benefits of more than £60,000 (2024: nil)

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Average Number of employees during the year were as follows:

	Year to 2025	Year to 2024
Management	2	2
Other	6	6

9. Trustee remuneration and expenses and key management personnel

No trustees or persons connected with them received any emoluments from the charity in their role as trustees (2024: nil).

No other trustees have received payment for professional or other services provided to the charity during the year (2024: nil).

No individual expenses were reimbursed to trustees during the year (2024: nil).

10. Tangible Fixed Assets

	Household Building Improvements £	Motor Vehicles £	Total £
Cost			
At 1 April 2024	26,926	-	26,926
Addition	-	-	-
At 31 March 2025	26,926	-	26,926
Depreciation			
At 1 April 2024	26,926	-	26,926
Provision	-	-	-
At 31 March 2025	26,926	-	26,926
Net Book Value			
At 31 March 2024	-	-	-
At 31 March 2025	-	-	-

Any repairs to the property in the year have been fully expensed in the year, a minibus is now rented daily rather than owned and maintained by the charity.

11. Debtors

	Year to 2025 £	Year to 2024 £
Debtors & Prepayments	8,662	28,350
	8,662	28,350

12. Creditors

	Year to 2025 £	Year to 2024 £
Taxation and social security	11,606	8,967
Creditors and accruals	10,008	7,425
	21,614	16,392

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Unrestricted funds

Year ended 31 March 2025	Balance at 01/04/2024 £	Income £	Expenditure £	Transfers £	Balance at 31/03/2025 £
General funds	5,493	184,937	(203,764)	21,000	7,666
Designated funds:					
- General	-	-	-	-	-
- Property reserve	21,000	-	-	(21,000)	-
	21,000	-	-	-	-
Total unrestricted funds	26,493	184,937	(203,764)	-	7,666

Designated property reserve

During the year the charity made the decision to transfer the full amount held in the designated property reserve to general funds to cover increased running costs of the charity whilst we negotiate an increase in funding from London Borough of Hounslow and to allow fee increases introduced in April 2025 to flow through. Any essential repairs required to the building will now be paid out of general funds. The charity feels this does not introduce any additional risk and is a more realistic reflection on how unrestricted funds are utilised and managed. The building itself is leased at a subsidised ground rent from London Borough of Hounslow with the current lease expiring in March 2029.

14. Analysis of net assets between funds

As at 31 March 2025 and 31 March 2024 the net assets of the charity were entirely attributable to unrestricted funds.

15. Trustees and other related parties

Details of trustee emoluments and expenses are disclosed in note 9.

Mrs H Taylor, wife of trustee D A Taylor was employed by the charity as Centre Manager during the year and received gross wages of £20,020 for the year.

There are no other related party transactions to report.

16. Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than one year	10,000	10,000
Later than one and not later than five years	36,667	40,000
Later than five years	-	6,667
	46,667	56,667

The total lease payments recognised as an expense is £5,546 (2024: £5000), the amount is lower than the annual rent due to recovery of overpayments in prior years.

HOUNSLOW WEST SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS LIMITED

England & Wales - Charity number 1045130

Accounts

HOUNSLOW WEST MENCAP LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

HOUNSLOW WEST MENCAP LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1045130

Company No. 3007539

Cooper Parry Advisory Ltd
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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OFFICERS AND PROFESSIONAL ADVISORS

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Hon. Treasurer	D A Taylor
Registered Office	Cooper Parry New Derwent House 69-73 Theobalds Road London WC1X 8TA
Charity Number	1045130
Company Number	3007539
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During the year the charity was supported by grants and rental subsidy by the London Borough of Hounslow.

Achievements and performance

The charity has continued to successfully further its charitable objectives during the year. The trustees will continue to strive to maintain the service provided to meet the increasing needs of the service users.

Financial Review

The trustees consider the financial position at the year-end to be satisfactory subject to ongoing discussions with Hounslow Borough Council regarding increasing the grant which has not been increased since 2010 and inflationary pressures on the costs of the charity have to date been covered out of reserves. The net loss for the year was £22,299 (2023 loss £13,883) the increased loss over last year reflects the impact of inflationary increases over the last several years associated with running the centre which have not been passed on to the grant providers or to those attending the centre. Management is working to resolve this for future years to maintain a small level of annual profitability.

Reserves Policy

The charity's policy is to hold reserves sufficient to cover six months operational expenditure. The reserves throughout the year and at the year-end fell short of this policy but now the centre is fully re-open the charity is working to rebuild the reserves to the required level.

The reserves include a designated property reserve, of which the charity utilised £4,000 on essential property maintenance leaving balance on the reserve of £21,000 as a provision against further property maintenance costs in the future.

Directors/Trustees' responsibilities statement

The trustees (who are also directors of Hounslow West Mencap Limited 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).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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- Make judgments 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;
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HOUNSLOW WEST MENCAP LIMITED

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Small Company Exemptions

This report has been prepared in accordance with the provisions applicable to charities subject to the companies regime within Part 15 of the Companies Act.

Signed on Behalf of the Trustees

Approved by the trustees on 16 Dec 2024



D A Taylor
Director and Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HOUNSLOW WEST MENCAP LIMITED

YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the charity 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').

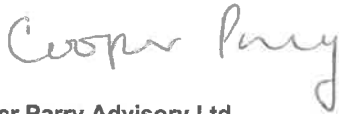
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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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.



Cooper Parry Advisory Ltd
Sky View
Argosy Road
East Midlands Airport
Castle Donnington
Derby
DE74 2SA

Date:

HOUNSLOW WEST MENCAP LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Year to 2024 £	Year to 2023 £
Income:				
Local Authority Grants		116,656	116,656	117,951
Fund Raising		3,766	3,766	414
Other Income		63,368	63,368	55,670
Investment Income		531	531	364
Total income		<u>184,321</u>	<u>184,321</u>	<u>174,399</u>
Expenditure on:				
Charitable activities	6	198,880	206,620	188,281
Total expenditure		<u>198,880</u>	<u>206,620</u>	<u>188,281</u>
Net income/(expenditure) and net movement in funds		<u>(14,599)</u>	<u>(22,299)</u>	<u>(13,882)</u>
Reconciliation of funds:				
Total funds brought forward		20,052	48,792	62,674
Total funds carried forward		<u>5,493</u>	<u>26,493</u>	<u>48,792</u>

All of the results derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

HOUNSLOW WEST MENCAP LIMITED

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	10		-		-
Current assets:					
Debtors	11	28,350		13,213	
Cash at bank and in hand		<u>14,535</u>		<u>40,579</u>	
		42,885		53,791	
Creditors:					
Amounts falling due within one year	12	<u>(16,392)</u>		<u>(4,999)</u>	
Net current assets			<u>26,493</u>		<u>48,792</u>
Total assets less current liabilities			<u>26,493</u>		<u>48,792</u>
Net assets			<u>26,493</u>		<u>48,792</u>
Funds					
Unrestricted funds					
- General	13		5,493		20,051
- Designated	13		21,000		28,741
Total funds carried forward			<u>26,493</u>		<u>48,792</u>

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements of Hounslow West Mencap Limited were approved and authorised for issue by the trustees on 16 Dec 2024 and signed on its behalf by:



D A Taylor
Director

Company Registration Number 03007539

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The company's registered number and registered office address is New Derwent House, 69-73 Theobalds Road, London, England, WC1X 8TA

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP) (FRS102) and the Charities Act 2011.

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

Judgements and key source of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going concern

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

Income

Income represents grants, fees, fund-raising and interest on deposit account. The day unit provides week-day activities and training (which is part funded by London Borough of Hounslow) for borough residents and others for mentally handicapped people.

Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis.

Equipment

Purchases of equipment are written off in the Statement of Financial Activities in the year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Household building improvements	Fully depreciated
---------------------------------	-------------------

Financial Instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and cash at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Fund structure

The funds held by the Trust comprise:

- *Unrestricted general funds* – the ‘free’ funds held by the charity to be used in accordance with the charitable objects at the discretion of the trustees (including designated funds).
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

4. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6. Charitable Activities

	Unrestricted Funds £	Year to 2024 £	Year to 2023 £
Salaries & national insurance	137,093	137,093	132,531
Cost of meals	9,270	9,270	3,840
Transport costs	17,083	17,083	4,908
Minibus expenses	-	-	1,739
Cleaning & materials	5,983	5,983	3,693
Outings and projects	162	162	227
Repairs and renewals	56	4,056	12,812
Telephone & internet	1,741	1,741	1,735
Insurance	844	844	1,611
Light and heat	11,287	15,027	7,620
Water rates	744	744	614
Rent	5,000	5,000	10,466
General expenses	6,194	6,194	3,976
Governance costs (note 7)	3,423	3,423	2,509
Depreciation	-	-	-
	198,880	206,620	188,281

7. Governance Costs

	Unrestricted Funds £	Year to 2024 £	Year to 2023 £
Administration fee	-	-	-
Accountancy	1,350	1,440	1,440
Payroll costs	2,073	1,069	1,069
	3,423	3,423	2,509

8. Staff Costs

	Unrestricted Funds £	Year to 2024 £	Year to 2023 £
Salaries and wages	130,697	130,697	127,824
Social security	2,937	2,937	1,784
Pension	3,459	3,459	2,923
	137,093	137,093	132,531

There are no employees who received total employee benefits of more than £60,000 (2023: nil)

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Average Number of employees during the year were as follows:

	Year to 2024	Year to 2023
Management	2	2
Other	6	6

9. Trustee remuneration and expenses and key management personnel

No trustees or persons connected with them received any emoluments from the charity in their role as trustees (2023: nil).

No other trustees have received payment for professional or other services provided to the charity during the year (2023: nil).

No individual expenses were reimbursed to trustees during the year (2023: nil).

10. Tangible Fixed Assets

	Household Building Improvements	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2023	26,926	-	26,926
Addition	-	-	-
At 31 March 2024	26,926	-	26,926
Depreciation			
At 1 April 2023	26,926	-	26,926
Provision	-	-	-
At 31 March 2024	26,926	-	26,926
Net Book Value			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

Any repairs to the property in the year have been fully expensed in the year, a minibus is now rented on a daily basis rather than owned and maintained by the charity.

11. Debtors

	Year to 2024	Year to 2023
	£	£
Debtors & Prepayments	28,350	13,213
	28,350	13,213

12. Creditors

	Year to 2024	Year to 2023
	£	£
Taxation and social security	8,967	3,349
Creditors and accruals	7,425	1,650
	16,392	4,999

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13. Unrestricted funds

Year ended 31 March 2024	Balance at 01/04/2023 £	Income £	Expenditure £	Transfers £	Balance at 31/03/2024 £
General funds	20,052	184,321	(198,880)	-	5,493
Designated funds:					
- General	3,741	-	(3,741)	-	-
- Property reserve	25,000	-	(4,000)	-	21,000
	<u>28,741</u>	<u>-</u>	<u>(7,741)</u>	<u>-</u>	<u>21,000</u>
Total unrestricted funds	<u>48,793</u>	<u>184,321</u>	<u>(206,620)</u>	<u>-</u>	<u>26,493</u>

Designated property reserve

During the year the charity utilised £4,000 on essential property maintenance leaving a balance on the property reserve of £21,000. This is set aside to help towards the possible eventuality of higher future costs, having regard to the age and condition of the building used by the charity, which is held on a lease from the local authority at the subsidised ground rent.

14. Analysis of net assets between funds

As at 31 March 2024 and 31 March 2023 the net assets of the charity were entirely attributable to unrestricted funds.

15. Trustees and other related parties

Details of trustee emoluments and expenses are disclosed in note 9.

Mrs H Taylor, wife of trustee D A Taylor was employed by the charity as Centre Manager during the year and received gross wages of £20,040 for the year.

There are no other related party transactions to report.

16. Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2023 £
Not later than one year	10,000	10,000
Later than one and not later than five years	40,000	40,000
Later than five years	6,667	16,667
	<u>56,667</u>	<u>66,667</u>

The total lease payments recognised as an expense is £5,000 (2023: £10,466), the amount is lower in the year due to overpayments in prior years.

HOUNSLOW WEST SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS LIMITED

England & Wales - Charity number 1045130

Accounts

HOUNSLOW WEST MENCAP LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1045130

Company No. 3007539

Haines Watts
Aissela
46 High Street
Esher
Surrey
KT10 9QY



HOUNSLOW WEST MENCAP LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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Report of the Trustees	2 – 3
Independent Examiner's Report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 – 10

HOUNSLOW WEST MENCAP LIMITED
OFFICERS AND PROFESSIONAL ADVISORS

Directors/Trustees

D A Taylor (director and trustee)
W Coveney (director and trustee)
J Howliston (director and trustee)
L. Collins (director)
C McKernan-Wink (trustee)

Hon. Treasurer

D A Taylor

Registered Office

Aissela
46 High Street
Esher
Surrey
KT10 9QY

Charity Number

1045130

Company Number

3007539

**Accountants and
Independent Examiners**

Cooper Parry Advisory Limited
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Bankers

Caf Bank Limited
Kings Hill
West Malling
Kent
ME19 4JQ

The trustees, some of whom are also the directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2023.

Structure, Governance and Management

Status

The charity's governing instrument is the company's Memorandum & Articles of Association.

The charity is managed by its trustees, who are also company directors, through its Executive Committee. The Executive Committee shall not be more than twelve members. At the end of each annual general meeting all Executive Committee members shall retire from office but they may be re-elected or re-appointed.

The charity is also a company limited by the guarantee of its members, it has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

Risk Management

The trustees have examined the major risks which the charity faces and seek to control these risks to mitigate any impact that they may have on the charity.

Objectives and Activities

The principal charity objective is to promote the care, treatment and education of mentally handicapped children and adults in the Hounslow area of Greater London and to secure for mentally handicapped people, provision commensurate with their needs. The Trustees have had regard to the Charities Commission's guidance on public benefit.

During the year the charity was supported by grants and rental subsidy by the London Borough of Hounslow.

Achievements and performance

The charity has continued to successfully further its charitable objectives during the year. The trustees will continue to strive to maintain the service provided to meet the increasing needs of the service users.

Financial Review

The trustees consider the financial position at the year-end to be satisfactory. Whilst this as the first full year the centre has been open since Covid in 2020 there was still a net loss of £13,883 for the year ended 31 March 2023, (Prior year loss was £27,832). The loss for the year was primarily attributable to inflationary increases over the last several years associated with running the centre which have not been passed on to the grant providers or to those attending the centre. Management is working to resolve this for future years to maintain a small level of annual profitability. The centre did not receive any financial support from government funded Covid grants or furlough schemes during the period in which the centre remained closed.

Reserves Policy

The charity's policy is to hold reserves sufficient to cover six months operational expenditure. The reserves throughout the year and at the year-end fell short of this policy but now the centre is fully re-open the charity is working to rebuild the reserves to the required level.

The reserves include a designated property reserve, of which the charity utilised £10,000 on essential property maintenance leaving balance on the reserve of £25,000 as a provision against further property maintenance costs in the future.

Directors/Trustees' responsibilities statement

The trustees (who are also directors of Hounslow West Mencap Limited 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).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

HOUNSLOW WEST MENCAP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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

Small Company Exemptions

This report has been prepared in accordance with the provisions applicable to charities subject to the companies regime within Part 15 of the Companies Act.

Signed on Behalf of the Trustees

Approved by the trustees on 25/07/2024



D A Taylor
Director and Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HOUNSLOW WEST MENCAP LIMITED
YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the charity 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 company'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

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.



Cooper Parry Advisory Limited
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Date: 26/07/2024

HOUNSLOW WEST MENCAP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Year to 2023 £	Year to 2022 £
Income:				
Local Authority Grants		117,951	117,951	116,656
Fund Raising		414	414	70
Other Income		55,670	55,670	22,901
Investment Income		364	364	67
Total income		<u>174,399</u>	<u>174,399</u>	<u>139,694</u>
Expenditure on:				
Charitable activities	6	188,281	188,281	167,527
Total expenditure		<u>188,281</u>	<u>188,281</u>	<u>167,527</u>
Net income/(expenditure) and net movement in funds		<u>(13,882)</u>	<u>(13,882)</u>	<u>(27,833)</u>
Reconciliation of funds:				
Total funds brought forward		62,674	62,674	90,507
Total funds carried forward		<u>48,792</u>	<u>48,792</u>	<u>62,674</u>

All of the results derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

HOUNSLOW WEST MENCAP LIMITED

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	10		-		-
Current assets:					
Debtors	11	13,213		9,565	
Cash at bank and in hand		<u>40,578</u>		<u>62,208</u>	
		53,791		71,773	
Creditors:					
Amounts falling due within one year	12	<u>(4,999)</u>		<u>(9,099)</u>	
Net current assets			<u>48,792</u>		<u>62,674</u>
Total assets less current liabilities			<u>48,792</u>		<u>62,674</u>
Net assets			<u>48,792</u>		<u>62,674</u>
Funds					
Unrestricted funds					
- General	13		20,051		23,933
- Designated	13		28,741		38,741
Total funds carried forward			<u>48,792</u>		<u>62,674</u>

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements of Hounslow West Mencap Limited were approved and authorised for issue by the trustees on 25/07/2024 and signed on its behalf by:



D A Taylor
Director

Company Registration Number 03007539

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The company's registered number and registered office address is Aissela, 46 High Street, Esher, Surrey, England KT10 9QT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP) (FRS102) and the Charities Act 2011.

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

Judgements and key source of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going concern

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

Income

Income represents grants, fees, fund-raising and interest on deposit account. The day unit provides week-day activities and training (which is part funded by London Borough of Hounslow) for borough residents and others for mentally handicapped people.

Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis.

Equipment

Purchases of equipment are written off in the Statement of Financial Activities in the year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Household building improvements	Fully depreciated
Motor vehicles	20% per annum on cost

Financial Instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and cash at bank.

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

Fund structure

The funds held by the Trust comprise:

- *Unrestricted general funds* – the ‘free’ funds held by the charity to be used in accordance with the charitable objects at the discretion of the trustees (including designated funds).
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

4. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6. Charitable Activities

	Unrestricted Funds £	Year to 2023 £	Year to 2022 £
Salaries & national insurance	132,531	132,531	121,147
Caretaker & cleaner's salary	-	-	-
Cost of meals	3,840	3,840	2,198
Transport costs	4,908	4,908	187
Minibus expenses	1,739	1,739	3,293
Cleaning & materials	3,693	3,693	1,078
Outings and projects	227	227	149
Repairs and renewals	12,812	12,812	5,446
Telephone & internet	1,735	1,735	2,572
Insurance	1,611	1,611	991
Light and heat	7,620	7,620	3,463
Water rates	614	614	1,270
Rent	10,466	10,466	19,865
General expenses	3,976	3,976	2,828
Governance costs (note 7)	2,509	2,509	3,040
Depreciation	-	-	-
	<u>188,281</u>	<u>188,281</u>	<u>167,527</u>

7. Governance Costs

	Unrestricted Funds £	Year to 2023 £	Year to 2022 £
Administration fee	-	-	-
Accountancy	1,440	1,440	1,150
Payroll costs	1,069	1,069	1,890
	<u>2,509</u>	<u>2,509</u>	<u>3,040</u>

8. Staff Costs

	Unrestricted Funds £	Year to 2023 £	Year to 2022 £
Salaries and wages	127,824	127,824	116,532
Social security	1,784	1,784	2,793
Pension	2,923	2,923	1,822
	<u>132,531</u>	<u>132,531</u>	<u>121,147</u>

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

There are no employees who received total employee benefits of more than £60,000 (2021: nil)

Average Number of employees during the year were as follows:

	Year to 2023	Year to 2022
Management	2	2
Other	6	7
	<u>6</u>	<u>7</u>

9. Trustee remuneration and expenses and key management personnel

No trustees or persons connected with them received any emoluments from the charity in their role as trustees (2022: nil).

No other trustees have received payment for professional or other services provided to the charity during the year (2022: nil).

No individual expenses were reimbursed to trustees during the year (2022: nil).

10. Tangible Fixed Assets

	Household Building Improvements £	Motor Vehicles £	Total £
Cost			
At 1 April 2022	26,926	-	26,926
Addition	-	-	-
At 31 March 2023	<u>26,926</u>	<u>-</u>	<u>26,926</u>
Depreciation			
At 1 April 2022	26,926	-	26,926
Provision	-	-	-
At 31 March 2023	<u>26,926</u>	<u>-</u>	<u>26,926</u>
Net Book Value			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

The motor vehicle utilised by the charity which was fully depreciated was scrapped during the year, the charity no longer owns a vehicle.

11. Debtors

	Year to 2023 £	Year to 2022 £
Debtors & Prepayments	13,213	9,565
	<u>13,213</u>	<u>9,565</u>

12. Creditors

	Year to 2023 £	Year to 2022 £
Taxation and social security	3,349	4,949
Creditors and accruals	1,650	4,150
	<u>4,999</u>	<u>9,098</u>

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Unrestricted funds

Year ended 31 March 2022	Balance at 01/04/2022 £	Income £	Expenditure £	Transfers £	Balance at 31/03/2023 £
General funds	23,933	174,399	(178,281)	-	20,051
Designated funds:					
- General	3,741	-	-	-	3,741
- Property reserve	35,000	-	(10,000)	-	25,000
	38,741	-	-	-	28,741
Total unrestricted funds	62,674	174,399	(188,281)	-	48,792

Designated property reserve

During the year the charity utilised £10,000 on essential property maintenance leaving a balance on the reserve of £25,000. This is set aside to help towards the possible eventuality of higher future costs, having regard to the age and condition of the building used by the charity, which is held on a lease from the local authority at the subsidised ground rent.

14. Analysis of net assets between funds

As at 31 March 2023 and 31 March 2022 the net assets of the charity were entirely attributable to unrestricted funds.

15. Trustees and other related parties

Details of trustee emoluments and expenses are disclosed in note 9.

Mrs H Taylor, wife of trustee D A Taylor was employed by the charity as Centre Manager during the year and received gross wages of £18,200 for the year.

There are no other related party transactions to report.

16. Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than one year	10,000	10,000
Later than one and not later than five years	40,000	40,000
Later than five years	16,667	26,667
	66,667	76,667

The total lease payments recognised as an expense is £10,466 (2022: £19,865).

HOUNSLOW WEST SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS LIMITED

England & Wales - Charity number 1045130

Accounts

HOUNSLOW WEST MENCAP LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1045130

Company No. 3007539

Haines Watts
Aissela
46 High Street
Esher
Surrey
KT10 9QY

HOUNSLOW WEST MENCAP LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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HOUNSLOW WEST MENCAP LIMITED
OFFICERS AND PROFESSIONAL ADVISORS

Directors/Trustees	D A Taylor (director and trustee) W Coveney (director and trustee) J Howliston (director and trustee) L. Collins (director and trustee) C McKernan-Wink (director and trustee)
Hon. Treasurer	D A Taylor
Registered Office	Aissela 46 High Street Esher Surrey KT10 9QY
Charity Number	1045130
Company Number	3007539
Accountants and Independent Examiners	Haines Watts Aissela 46 High Street Esher Surrey KT10 9QY
Bankers	Caf Bank Limited Kings Hill West Malling Kent ME19 4JQ

The trustees, some of whom are also the directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2022.

Structure, Governance and Management

Status

The charity's governing instrument is the company's Memorandum & Articles of Association.

The charity is managed by its trustees, who are also company directors, through its Executive Committee. The Executive Committee shall not be more than twelve members. At the end of each annual general meeting all Executive Committee members shall retire from office but they may be re-elected or re-appointed.

The charity is also a company limited by the guarantee of its members, it has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

Risk Management

The trustees have examined the major risks which the charity faces and seek to control these risks to mitigate any impact that they may have on the charity.

Objectives and Activities

The principal charity objective is to promote the care, treatment and education of mentally handicapped children and adults in the Hounslow area of Greater London and to secure for mentally handicapped people, provision commensurate with their needs. The Trustees have had regard to the Charities Commission's guidance on public benefit

During the year the charity was supported by grants and rental subsidy by the London Borough of Hounslow.

Achievements and performance

The charity has continued to successfully further its charitable objectives during the year. The trustees will continue to strive to maintain the service provided to meet the increasing needs of the service users.

Financial Review

The trustees consider the financial position at the year-end to be satisfactory. There was a net loss of £27,832 for the year ended 31 March 2022, this loss was attributable to a catch up of prior years lease costs and lost income for part of the year as the centre had to remain closed until September 2021 in response to government guideline due to the Covid 19 pandemic, in addition when the centre was able to reopen it had to do so with a reduced number of attendees which reduced the income earned in the period. The centre has not received any financial support from government funded Covid grants or furlough schemes during the period in which the centre remained closed.

Reserves Policy

The charity's policy is to hold reserves sufficient to cover six months operational expenditure. The reserves throughout the year and at the year-end fell short of this policy but now the centre is fully re-open the charity expects to rebuild the reserves to the required level..

The reserves include a designated property reserve £35,000 as a provision against future property maintenance costs

Directors/Trustees' responsibilities statement

The trustees (who are also directors of Hounslow West Mencap Limited 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).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Exemptions

This report has been prepared in accordance with the provisions applicable to charities subject to the companies regime within Part 15 of the Companies Act.

Signed on Behalf of the Trustees

Approved by the trustees on 29 March 2023

A handwritten signature in black ink, appearing to be 'D A Taylor', with a long horizontal flourish extending to the right.

D A Taylor
Director and Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HOUNSLOW WEST MENCAP LIMITED

YEAR ENDED 31 MARCH 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the charity 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 company'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

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.

Haines Watts
Chartered Accountants
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Date:

HOUNSLOW WEST MENCAP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Year to 2022 £	Year to 2021 £
Income:				
Local Authority Grants		116,656	116,656	116,656
Fund Raising		70	70	-
Other Income		22,901	22,901	-
Investment Income		67	67	51
Total income		<u>139,694</u>	<u>139,694</u>	<u>116,707</u>
Expenditure on:				
Charitable activities	6	167,527	167,527	137,643
Total expenditure		<u>167,527</u>	<u>167,527</u>	<u>137,643</u>
Net income/(expenditure) and net movement in funds		<u>(27,833)</u>	<u>(27,833)</u>	<u>(20,936)</u>
Reconciliation of funds:				
Total funds brought forward		90,507	90,507	111,443
Total funds carried forward		<u>62,674</u>	<u>62,674</u>	<u>90,507</u>

All of the results derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

HOUNSLOW WEST MENCAP LIMITED
BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	10		-		-
Current assets:					
Debtors	11	9,565		1,144	
Cash at bank and in hand		62,208		106,080	
		<u>71,773</u>		<u>107,224</u>	
Creditors:					
Amounts falling due within one year	12	<u>(9,099)</u>		<u>(16,717)</u>	
Net current assets			<u>62,674</u>		<u>90,507</u>
Total assets less current liabilities			62,674		90,507
Net assets			<u>62,674</u>		<u>90,507</u>
Funds					
Unrestricted funds					
- General	13		23,933		51,766
- Designated	13		38,741		38,741
Total funds carried forward			<u>62,674</u>		<u>90,507</u>

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements of Hounslow West Mencap Limited were approved and authorised for issue by the trustees on 29 March 2023 and signed on its behalf by:



D A Taylor
Director

Company Registration Number 03007539

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The company's registered number and registered office address is Aissela, 46 High Street, Esher, Surrey, England KT10 9QT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP) (FRS102) and the Charities Act 2011.

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

Judgements and key source of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going concern

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

Covid 19 statement

In March 2020 the centre was forced to temporarily close in accordance with UK government guidelines to ensure the safety of its clients and employees as a result of the worsening Covid 19 situation. Apart from a short period in Aug 2021 when the centre was able to open again it has remained closed since March 2020 but has since reopened in September 2021 to a limited number of clients. However, the local council continues to support the charity through an existing monthly grant which covers employee costs, other costs of running the centre are manageable within the reserves the charity has built up for the foreseeable future provided the local council maintains the current monthly grant. As a result of receiving this monthly grant the charity has not been able to take advantage of any government relief schemes which would further support the charity.

Income

Income represents grants, fees, fund-raising and interest on deposit account. The day unit provides week-day activities and training (which is part funded by London Borough of Hounslow) for borough residents and others for mentally handicapped people.

Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis.

Equipment

Purchases of equipment are written off in the Statement of Financial Activities in the year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Household building improvements	Fully depreciated
Motor vehicles	20% per annum on cost

Financial Instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and cash at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

Fund structure

The funds held by the Trust comprise:

- *Unrestricted general funds* – the ‘free’ funds held by the charity to be used in accordance with the charitable objects at the discretion of the trustees (including designated funds).
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

4. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6. Charitable Activities

	Unrestricted Funds £	Year to 2022 £	Year to 2021 £
Salaries & national insurance	121,147	121,147	112,160
Caretaker & cleaner's salary	-	-	-
Cost of meals	2,198	2,198	-
Transport costs	187	187	-
Minibus expenses	3,293	3,293	55
Cleaning & materials	1,078	1,078	-
Outings and projects	149	149	-
Repairs and renewals	5,446	5,446	2,714
Telephone & internet	2,572	2,572	1,263
Insurance	991	991	-
Light and heat	3,463	3,463	3,242
Water rates	1,270	1,270	735
Rent	19,865	19,865	12,184
General expenses	2,828	2,828	1,376
Governance costs (note 7)	3,040	3,040	2,142
Depreciation	-	-	2,507
	<u>167,527</u>	<u>167,527</u>	<u>137,643</u>

7. Governance Costs

	Unrestricted Funds £	Year to 2022 £	Year to 2021 £
Administration fee	-	-	-
Accountancy	1,150	1,150	1,333
Payroll costs	1,890	1,890	810
	<u>3,040</u>	<u>3,040</u>	<u>2,143</u>

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8. Staff Costs

	Unrestricted Funds £	Year to 2022 £	Year to 2021 £
Salaries and wages	116,532	116,532	109,832
Social security	2,793	2,793	1,632
Pension	1,822	1,822	1,146
	<u>121,147</u>	<u>121,147</u>	<u>112,160</u>

There are no employees who received total employee benefits of more than £60,000 (2021: nil)

Average Number of employees during the year were as follows:

	Year to 2022	Year to 2021
Management	2	2
Other	7	7
	<u>7</u>	<u>7</u>

9. Trustee remuneration and expenses and key management personnel

No trustees or persons connected with them received any emoluments from the charity in their role as trustees (2021: nil).

No other trustees have received payment for professional or other services provided to the charity during the year (2021: nil).

No individual expenses were reimbursed to trustees during the year (2021: nil).

10. Tangible Fixed Assets

	Household Building Improvements £	Motor Vehicles £	Total £
Cost			
At 1 April 2021	26,926	12,535	39,461
Addition	-	-	-
At 31 March 2022	<u>26,926</u>	<u>12,535</u>	<u>39,461</u>
Depreciation			
At 1 April 2021	26,926	12,535	39,461
Provision	-	-	-
At 31 March 2022	<u>26,926</u>	<u>12,535</u>	<u>39,461</u>
Net Book Value			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

11. Debtors

	Year to 2022 £	Year to 2021 £
Debtors & Prepayments	9,565	1,144
	<u>9,565</u>	<u>1,144</u>

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12. Creditors

	Year to 2022 £	Year to 2021 £
Taxation and social security	4,949	5,821
Creditors and accruals	4,150	10,896
	<u>9,099</u>	<u>16,717</u>

13. Unrestricted funds

Year ended 31 March 2022	Balance at 01/04/2021 £	Income £	Expenditure £	Transfers £	Balance at 31/03/2022 £
General funds	51,766	139,694	(167,527)	-	23,933
Designated funds:					
- General	3,741	-	-	-	3,741
- Property reserve	35,000	-	-	-	35,000
	<u>38,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,741</u>
Total unrestricted funds	<u>90,507</u>	<u>139,694</u>	<u>(167,527)</u>	<u>-</u>	<u>62,674</u>

Designated property reserve

This is set aside to help towards the possible eventuality of higher future costs, having regard to the age and condition of the building used by the charity, which is held on a lease from the local authority at the subsidised ground rent.

14. Analysis of net assets between funds

As at 31 March 2022 and 31 March 2021 the net assets of the charity were entirely attributable to unrestricted funds.

15. Trustees and other related parties

Details of trustee emoluments and expenses are disclosed in note 9.

Mrs H Taylor, wife of trustee D A Taylor was employed by the charity as Centre Manager during the year and received gross wages of £21,297 for the year.

There are no other related party transactions to report.

16. Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than one year	10,000	10,000
Later than one and not later than five years	40,000	40,000
Later than five years	26,667	36,667
	<u>76,667</u>	<u>86,667</u>

The total lease payments recognised as an expense is £19,865 (2021: £12,184).

HOUNSLOW WEST SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS LIMITED

England & Wales - Charity number 1045130

Accounts

HOUNSLOW WEST MENCAP LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1045130

Company No. 3007539

Haines Watts
Aissela
46 High Street
Esher
Surrey
KT10 9QY

HOUNSLOW WEST MENCAP LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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HOUNSLOW WEST MENCAP LIMITED
OFFICERS AND PROFESSIONAL ADVISORS

Directors/Trustees

D A Taylor (director and trustee)
W Coveney (director and trustee)
J Howliston (director and trustee)
L. Collins (director and trustee)

Hon. Treasurer

D A Taylor

Registered Office

Aissela
46 High Street
Esher
Surrey
KT10 9QY

Charity Number

1045130

Company Number

3007539

**Accountants and
Independent Examiners**

Haines Watts
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Bankers

Caf Bank Limited
Kings Hill
West Malling
Kent
ME19 4JQ

The trustees, some of whom are also the directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2021.

Structure, Governance and Management

Status

The charity's governing instrument is the company's Memorandum & Articles of Association.

The charity is managed by its trustees, who are also company directors, through its Executive Committee. The Executive Committee shall not be more than twelve members. At the end of each annual general meeting all Executive Committee members shall retire from office but they may be re-elected or re-appointed.

The charity is also a company limited by the guarantee of its members, it has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

Risk Management

The trustees have examined the major risks which the charity faces and seek to control these risks to mitigate any impact that they may have on the charity.

Objectives and Activities

The principal charity objective is to promote the care, treatment and education of mentally handicapped children and adults in the Hounslow area of Greater London and to secure for mentally handicapped people, provision commensurate with their needs. The Trustees have had regard to the Charities Commission's guidance on public benefit

During the year the charity was supported by grants and rental subsidy by the London Borough of Hounslow.

Achievements and performance

The charity has continued to successfully further its charitable objectives during the year. The trustees will continue to strive to maintain the service provided to meet the increasing needs of the service users.

Financial Review

The trustees consider the financial position at the year-end to be satisfactory. There was a net loss of £20,937 for the year ended 31 March 2021, this loss was attributable to lost income for the full year as the centre had to remain closed in response to government guideline due to the Covid 19 pandemic as well as one off expenditure for rental increase arrears agreed with London Borough of Hounslow Council on renewal of the lease. The centre has since reopened to a limited number of clients in September 2021 due to the change in government guidelines.

Reserves Policy

The charity's policy is to hold unrestricted reserves sufficient to cover six months operational expenditure. The reserves throughout the year and at the year end remain in line with this policy.

The reserves include a designated property reserve £35,000 which is necessary as a provision against potentially substantial maintenance costs.

Directors/Trustees' responsibilities statement

The trustees (who are also directors of Hounslow West Mencap Limited 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).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

HOUNSLOW WEST MENCAP LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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

Small Company Exemptions

This report has been prepared in accordance with the provisions applicable to charities subject to the companies regime within Part 15 of the Companies Act.

Signed on Behalf of the Trustees

Approved by the trustees on _____

D A Taylor
Director and Trustee

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the charity 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 company'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

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.

**Haines Watts
Chartered Accountants**

Aissela
46 High Street
Esher
Surrey
KT10 9QY

Date:

HOUNSLOW WEST MENCAP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestrict ed Funds £	Year to 2021 £	Year to 2020 £
Income:				
Local Authority Grants		116,656	116,656	116,656
Fund Raising		-	-	132
Other Income		-	-	48,500
Investment Income		51	51	168
Total income		<u>116,707</u>	<u>116,707</u>	<u>165,456</u>
Expenditure on:				
Charitable activities	6	137,643	137,643	167,303
Total expenditure		<u>137,643</u>	<u>137,643</u>	<u>167,303</u>
Net income/(expenditure) and net movement in funds		<u>(20,936)</u>	<u>(20,936)</u>	<u>(1,847)</u>
Reconciliation of funds:				
Total funds brought forward		111,443	111,443	113,290
Total funds carried forward		<u>90,507</u>	<u>90,507</u>	<u>111,443</u>

All of the results derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

HOUNSLOW WEST MENCAP LIMITED

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2021

	Not e		2021		2020
		£	£	£	£
Fixed assets:					
Tangible assets	10		-		2,507
Current assets:					
Debtors	11	1,144		5,683	
Cash at bank and in hand		106,080		109,891	
		107,224		115,574	
Creditors:					
Amounts falling due within one year	12	(16,717)		(6,638)	
Net current assets			90,507		108,936
Total assets less current liabilities			90,507		111,443
Net assets			90,507		111,443
Funds					
Unrestricted funds					
- General	13		51,766		72,702
- Designated	13		38,741		38,741
Total funds carried forward			90,507		111,443

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2021; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements of Hounslow West Mencap Limited were approved and authorised for issue by the trustees on _____ and signed on its behalf by:

D A Taylor
Director

Company Registration Number 03007539

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The company's registered number and registered office address is Aissela, 46 High Street, Esher, Surrey, England KT10 9QT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP) (FRS102) and the Charities Act 2011.

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

Hounslow West Mencap Limited meets the definition of a public benefit entity under FRS 102.

Judgements and key source of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going concern

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

Covid 19 statement

In March 2020 the centre was forced to temporarily close in accordance with UK government guidelines to ensure the safety of its clients and employees as a result of the worsening Covid 19 situation. Apart from a short period in Aug 2021 when the centre was able to open again it has remained closed since March 2020 but has since reopened in September 2021 to a limited number of clients. However, the local council continues to support the charity through an existing monthly grant which covers employee costs, other costs of running the centre are manageable within the reserves the charity has built up for the foreseeable future provided the local council maintains the current monthly grant. As a result of receiving this monthly grant the charity has not been able to take advantage of any government relief schemes which would further support the charity.

Income

Income represents grants, fees, fund-raising and interest on deposit account. The day unit provides week-day activities and training (which is part funded by London Borough of Hounslow) for borough residents and others for mentally handicapped people.

Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis.

Equipment

Purchases of equipment are written off in the Statement of Financial Activities in the year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Household building improvements	Fully depreciated
Motor vehicles	20% per annum on cost

Financial Instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and cash at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

Fund structure

The funds held by the Trust comprise:

- *Unrestricted general funds* - the 'free' funds held by the charity to be used in accordance with the charitable objects at the discretion of the trustees (including designated funds).
- *Restricted funds* - funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

4. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £1.

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6. Charitable Activities

	Unrestrict ed Funds £	Year to 2021 £	Year to 2020 £
Salaries & national insurance	112,160	112,160	114,525
Caretaker & cleaner's salary	-	-	-
Cost of meals	-	-	4,276
Transport costs	-	-	241
Minibus expenses	55	55	8,214
Cleaning & materials	-	-	-
Outings and projects	-	-	1,487
Repairs and renewals	2,714	2,714	11,313
Telephone & internet	1,263	1,263	2,239
Insurance	-	-	1,429
Light and heat	3,242	3,242	4,828
Water rates	-	-	735
Rent	12,184	12,184	5,370
General expenses	1,376	1,376	6,336
Governance costs (note 7)	2,142	2,142	3,803
Depreciation	2,507	2,507	2,507
	<u>137,643</u>	<u>137,643</u>	<u>167,303</u>

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7. Governance Costs

	Unrestrict ed Funds £	Year to 2021 £	Year to 2020 £
Administration fee	-	-	-
Accountancy	1,333	1,333	2,493
Payroll costs	810	810	1,310
	2,143	2,143	3,803

8. Staff Costs

	Unrestrict ed Funds £	Year to 2021 £	Year to 2020 £
Salaries and wages	109,382	109,382	111,895
Social security	1,632	1,632	2,103
Pension	1,146	1,146	527
	112,160	112,160	114,525

There are no employees who received total employee benefits of more than £60,000 (2020: nil)

Average Number of employees during the year were as follows:

	Year to 2021	Year to 2020
Management	2	2
Other	7	7
	7	7

9. Trustee remuneration and expenses and key management personnel

No trustees or persons connected with them received any emoluments from the charity in their role as trustees (2020: nil).

No other trustees have received payment for professional or other services provided to the charity during the year (2020: nil).

No individual expenses were reimbursed to trustees during the year (2020: nil).

10. Tangible Fixed Assets

	Household Building Improvements £	Motor Vehicles £	Total £
Cost			
At 1 April 2020	26,926	12,535	39,461
Addition	-	-	-
At 31 March 2021	26,926	12,535	39,461
Depreciation			
At 1 April 2020	26,926	10,026	36,954
Provision	-	2,507	2,507
At 31 March 2021	26,926	12,535	39,461

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Net Book Value

At 31 March 2021

- - -

At 31 March 2020

- 2,507 2,507

11. Debtors

	Year to 2021 £	Year to 2020 £
Debtors & Prepayments	1,144	5,683
	<u>5,683</u>	<u>5,683</u>

12. Creditors

	Year to 2021 £	Year to 2020 £
Taxation and social security	5,821	3,381
Creditors and accruals	10,896	3,257
	<u>16,717</u>	<u>6,638</u>

13. Unrestricted funds

Year ended 31 March 2021	Balance at 01/04/2020 £	Income £	Expenditure £	Transfer s £	Balance at 31/03/2021 £
General funds	<u>72,702</u>	<u>116,707</u>	<u>(137,643)</u>	-	<u>20,936</u>
Designated funds:					
- General	3,741	-	-	-	3,741
- Property reserve	<u>35,000</u>	-	-	-	<u>35,000</u>
	<u>38,741</u>	-	-	-	<u>38,741</u>
Total unrestricted funds	<u>111,443</u>	<u>116,707</u>	<u>(137,643)</u>	-	<u>90,507</u>

Designated property reserve

This is set aside to help towards the possible eventuality of higher future costs, having regard to the age and condition of the building used by the charity, which is held on a lease from the local authority at the subsidised ground rent.

14. Analysis of net assets between funds

As at 31 March 2021 and 31 March 2020 the net assets of the charity were entirely attributable to unrestricted funds.

15. Trustees and other related parties

Details of trustee emoluments and expenses are disclosed in note 9.

Mrs H Taylor, wife of trustee D A Taylor was employed by the charity as Centre Manager during the year and received gross wages of £13,799 for the year.

HOUNSLOW WEST MENCAP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

There are no other related party transactions to report.

16. Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than one year	10,000	10,000
Later than one and not later than five years	40,000	40,000
Later than five years	36,667	46,667
	<hr/>	<hr/>
	86,667	96,667
	<hr/>	<hr/>

The total lease payments recognised as an expense is £12,184 (2020: £5,370).