

EALING MENCAP

England & Wales · Charity number 1054061

Details

Status	Registered
Legal form	Charitable company
Company number	03039319
Registered	1996-04-02
Register	View on the Charity Commission register

Contact

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Activities

Objects: THE RELIEF OF PERSONS WITH A LEARNING DISABILITY, PHYSICAL DISABILITY OR OTHER CHARITABLE DISADVANTAGE BY PROVIDING SUPPORT AND SERVICES FOR SUCH PERSONS, THEIR CARERS AND FAMILIES; AND THE PROVISION OR ASSISTANCE OF THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY, PHYSICAL DISABILITY OR OTHER CHARITABLE DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: To support people with learning and physical disabilities, their parents and carers. To advocate and campaign for people's rights , creating opportunities to overcome isolation and barriers.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** LONDON BOROUGH OF EALING AND SURROUNDING AREAS
- Ealing
- Hounslow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,768,817	£2,041,086	£1,428,319	38
2024-03-31	£1,805,535	£1,940,403	£1,699,429	36
2023-03-31	£1,739,166	£1,818,295	£1,834,470	36
2022-03-31	£1,579,057	£1,641,036	£1,923,058	39
2021-03-31	£2,180,992	£1,874,712	£1,985,383	55

Trustees

Name	Role	Appointed
Rory Hegarty	Chair	2023-09-21
Anil Nagpal		2024-05-23
DAVID RUSS WIDDOWSON		
Dr Christopher Hilton		2023-09-21
GEORGE ALFRED VENUS		
Joanna Mills		2019-09-12
Krystyna Emery		2023-09-21
Ruth Samuel		2022-05-19
THOMAS JAMES ROY WILLIS		

Accounts

EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
31st March 2025

Charity Number: 1054061

Company Number: 03039319

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COMPANIES HOUSE

Report of the Trustees for the Year Ending 31st March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Our Aims and Purpose

Our charity's purposes as set out in the objects contained in the company's memorandum of association: are that we provide support and services for people with a learning disability and other disabilities or other disadvantaged persons, their carers and families.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and the income from fees and charges to cover its operating costs.

Vision, Mission and Values

Ealing Mencap embarked on a 'culture change' journey through the 2024-5 financial year. Working with Emily Button-Lynham at EBC, this transformational process led to the co-creation of a new vision, mission and values statement for the charity as it entered its 60th Anniversary year.

This important development for Ealing Mencap wouldn't have been possible without the kindness, insight, patience and lived-experience of all who took part – most notably our Members and their families, plus our Staff, Trustees, Volunteers and a small group of wider Stakeholders. The Board of Trustees would like to thank everyone who made a positive contribution to this throughout the year.

Vision

An inclusive world where people with learning disabilities and additional needs can live independently, be heard and feel they belong.

Mission

We are committed to building an inclusive community where people with learning disabilities and additional needs feel they truly belong. We help by reducing loneliness, making sure their voices are heard and supporting their independence so they can live their best lives.

Values Statement

At Ealing Mencap we bring together the core values of inclusivity, support, kindness, teamwork and honesty, each piece contributing to a larger picture. By working together, we create a welcoming space where everyone feels valued and supported. Through kindness and honesty, we build trust, and with teamwork, we bring all the elements together to make a positive difference in our community.

Values

- **Included:** We make sure everyone feels safe and welcome. We give everyone a chance to have a say and join in.
- **Support:** We help and care for each other. We listen to each other and grow together.
- **Kindness:** We are kind and respectful to everyone. We want everyone to feel happy and cared for. We make sure everyone feels safe and welcome. We give everyone a chance to have a say and join in.
- **Teamwork:** We work together and share ideas. When we help each other, we make things better for everyone.
- **Honesty:** We tell the truth and speak openly. This helps us to trust and respect each other.

Ensuring our work delivers our aims

For 60 years, Ealing Mencap has delivered high-quality, inclusive and compassionate services that improve the lives of people with learning disabilities and learning difficulties, and their families.

We are a user-led charity. With co-production and collaboration embedded in the way we design, develop and deliver our work, our members are at the heart of everything we do, and their voices and views shape the charity's work and services.

People with learning disabilities still face deep-rooted inequalities. The barriers are wide ranging - from access to health care to social isolation and stigmatisation. They are more likely to die younger, die from a preventable cause, experience loneliness, live in poverty and overcrowded or poor housing and be a victim of violence or abuse.

We began as a grassroots movement led by parents and volunteers, rooted in local knowledge and collective action. Over time, we've become a trusted provider of commissioned services. Now we are rebalancing. We're reconnecting with our original values: person-led, community-driven and shaped by the people who live with these experiences every day.

Our long-term vision is for joined-up, holistic support for people with learning disabilities and learning difficulties in Ealing, Hounslow and North West London - support that doesn't stop at arbitrary transitions between services, ages, or life stages, often the result of fault lines in the system.

Whether we're working with a young person exploring independence or a parent caring for an adult child, our goal is the same: to work together to ensure people aren't left to navigate systems alone. We want every journey to feel more connected, more human and more led by lived experience.

As stated above, we have deep roots in Ealing that stretch back 60 years. But equally, we're part of the national Mencap network of 270 learning disability charities and we proudly work alongside them and many other local Ealing, Hounslow and other North West London charities, community groups, statutory bodies and corporate partner, to achieve our aims and deliver on our mission for the people we serve.

We raise our own funds (independently of national Mencap) to ensure that we can continue to co-produce, develop, deliver and sustain services and support that are most relevant to our people and our communities.

Changing lives for the better

At Ealing Mencap, we believe that people with a learning disability should be treated just like everyone else. It is only possible if they have the right support.

We achieve this through the following Services / Activities:

- Advice and support
- Children and Young People activities
- Activities for Adults
- Employment and Training
- Advocacy and Campaigning
- Ealing Advice Service

And our frontline work includes:

- Free advice, support and information to help the people we serve find solutions and move their lives forward.
- Activities and training opportunities for children and young people that builds their confidence, their skills and offers them new experiences.
- Activity care service for adults where people can enjoy a wide variety of daytime and evening activities to meet others and improve their quality of life, their independence and their wellbeing.
- Training for work and on-the-job experience that builds skills and confidence and increases chances of getting paid work
- Advocacy and personalised support that empower people with learning disabilities, and their parents/carers, to have a stronger voice, greater independence, and real choice and control over their own lives.

Ealing Mencap and the Ealing Advice Service (EAS) holds a gold Investors In People award and the Advice Quality Standard accreditation.

Context

People with a learning disability have reduced intellectual ability that affects everyday activities and lasts for life. They may take longer to learn, need support with complex information, social interaction and daily tasks, and are more likely to have additional physical, sensory, neurodivergent or mental health needs. With the right support, many can and do lead independent, fulfilling lives.

In Ealing there are almost 7,000 adults with a learning disability and around 8,000 children with additional needs, yet only around one in five receive formal care. Many rely on unpaid support from family, friends and neighbours, often in the most deprived parts of the borough. A significant minority have moderate or severe learning disabilities and will need intensive support over many years. Social housing is often unsuitable or inaccessible, with long waits for appropriate homes. The number of adults with a learning disability is projected to increase substantially by 2030, and demand on SEND services is already contributing to a wider London wide funding and capacity crisis.

Health inequalities are stark. People with learning disabilities are more likely to have unrecognised and unmet physical and mental health needs, face barriers accessing services, be admitted to hospital as an emergency, and die younger – often from preventable causes. Lifestyle risk factors, lower immunisation rates and the impact of poverty and discrimination compound these poor outcomes, particularly for people from global majority communities.

Social isolation and loneliness are widespread. Many adults have very small social networks; a significant proportion rarely go out because of fear of bullying or stigma. Young disabled people are much more likely to feel lonely, spend very little time outside the home, and face exclusion at school, for example through disproportionate use of isolation rooms. Limited opportunities for play, learning, employment and independent travel further restrict life chances.

Economic disadvantage is severe. Many people with learning disabilities want to work but very few are in paid employment. A high proportion of children and young people with learning disabilities live in poverty or in housing that worsens their condition. Parents and carers experience high levels of stress, isolation, financial hardship, relationship breakdown and mental ill health, often while feeling they must constantly “battle” for basic support.

Where this data relates to the London Borough of Ealing, we know that almost identical issues affect the learning disability and SEND community in the London Borough of Hounslow, where Ealing Mencap also delivers services.

At Ealing Mencap, we are ambitious for people with learning disabilities and additional needs – our mission is to help them achieve their full personal potential and live meaningful, happy and healthy lives. The following sections describe how each of Ealing Mencap’s services contributes to making that aspiration a reality in practice.

Our activities/services to meet our purpose

Adults & Childrens services

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- Children’s activities, clubs, short respite holiday breaks.
- We provide employment training, internships and a Job Start/Employment Service. Our employment services are made up of a number of different offers tailored to meet the varied needs of the people we support; Dare to Dream is a service that provides training and support to help our customers find the best route for them into meaningful employment and volunteering opportunities. Project Search provides internships in partnership with local colleges, universities and businesses. And our Employment Service, supports young people up to the age of 24 into paid employment.
- Young Persons Travel Training Service in Hounslow.

Participation

Participation is a fundamental element of the approach Ealing Mencap takes when supporting and empowering children, young people and adults with learning disabilities, difficulties and additional needs to reach their full personal potential and to live their best lives; it is the golden thread that runs through everything we do!

Through direct action, working closely with Ealing Council, Contact Ealing, the Ealing Parent Carer Forum, other local voluntary sector and statutory partners and the Ealing Youth Social Network (YSN), our Participation Service creates opportunities and supports young people and adults to have a voice both locally and nationally, which enables them to fully participate in their local community, ensuring their voices are heard, particularly with regards to working with statutory services (local authority and health) to ensure that services for people with learning disabilities, difficulties and additional needs are co-designed, co-produced and reflective of what young people and adults want and need as they transition into adulthood.

Through this year, we supported the YSN with 11 activities with 10 young people attending each activity on average. The YSN members were very proud recipients of the Young Ealing Foundation's 'Activist of the Year' Award, which they won in September at the Awards Ceremony held at the Ealing Community Centre.

Here are a couple of YSN Testimonials:

"I think YSN is amazing. I feel safe talking, and meeting other people who have Additional needs, it's great".

" I still cannot believe we won an award! "

"I enjoy the paid work experience on things that interest me and am becoming more confident in what I can do!"

Working closely with our colleagues in Ealing Council, we provide a supportive base and staff support for the Learning Disability POWER Group, who have a proud history of advocating for the rights of adults with learning disabilities in Ealing, ensuring that services and support truly meets the needs of the community.

We do this by:

- Collaboration and partnership - working with stakeholders across the community to ensure the best use of available resources, ideas and people.
- Communication - ensuring information is accessible, timely and relevant.
- Consulting - working with local authorities so that our customers can be involved in the decisions that affect them.
- Raising awareness and campaigning on issues that matter to our customers.
- Working with professionals so they understand the best way to support people with disabilities in our community.

In summary, the combined work of the Participation Team, in collaboration with the Ealing Mencap Parent Support Service and other partners, ensured that children, young people and adults with learning disabilities and additional needs across Ealing co-designed and co-delivered the following:

- The New Gen Festival
- Include Me - Breaking Down the Social Barriers - Co-produced Conference, attended by 100 people 52 SEND and social care professionals.
- Reverse Mentoring programmes

- Family Fun Days
- Ealing Mencap's Learning Disability week 'Stand With Us' demonstration event outside Ealing Council Hall (92 people in attendance)
- 8 Local Authority officers took part in the 'Council Takeover' event during Learning Disability Week.
- A Makaton session for Local Authority staff.
- 2 x Independent living workshops for parents of young adults with learning disabilities and additional
- 6 x workshops with parents/carers

All of which helped to raise the profile of people with learning disabilities, autism and additional needs in the community, whilst breaking down negative stereotypes through combined active participation and positive representation.

Advice

Ealing Mencap is proud to be the lead partner organisation amongst an 11-strong, voluntary sector led, specialist advice consortium called Ealing Advice Service (EAS). EAS provides a local generalist and specialist advice service that provides local people with access to high-quality timely advice and support. This unique model of practice brings together key advice agencies in Ealing, who provide a joined-up service that offers residents support on housing, debt, immigration, welfare benefits, employment, travel and transport concessions, welfare payments, mental health and community care; legal representation and a specialist solicitor or caseworker, where required.

Parent Support Service (PSS)

For the third year running, Trustees took the decision to allocate funding from our reserves to provide a new service especially for Parents/Carers. Since starting in 2022, PSS has established itself in Ealing and is already in great demand. This high-quality information, advice and emotional support service is there to help parents and carers as they navigate the vagaries of a disjointed and hard to understand SEND pathway. The PSS staff team provides expert advice and support for parents/carers/families on an individual basis through each stage of theirs, and their children & young people's journey. The vision behind PSS is that it will make it easier for parents to find and engage with the right support when they need it, which in turn, will ensure better life outcomes for their children & young people.

Achievements and Performance of activities

The Trustees are pleased to report on the services that Ealing Mencap has delivered through this financial year, and where possible, to demonstrate what impact that has had on our customers, their families and the wider community.

Dare to Dream and Job Start Service

This year, the Dare to Dream and Job Start Service has supported 22 individuals for 16,769 hours, (3,366 attendances), helping them to improve their independent living and job-seeking skills, in a safe, supportive, fun and welcoming environment where life-long friendships have been made.

Employment and Volunteering

Here's what this looked like in terms of Dare to Dream trainees achieving their aspirations:

- 1 trainee in paid employment
- 5 trainees in independent volunteering
- 8 trainees in supported volunteering

Making a total of 14 Dare to Dream trainees in either a volunteering role or paid employment.

Over and above the numbers, here's what that means on a human, personal level:

"I joined Dare to Dream so I could learn new skills and get a job... At first I was nervous and then I felt more confident, I learned that it takes time to learn new skills. There was always someone there to help me and that made me feel proud and confident." --- (Dare to Dream trainee)

Celebrating Learning Disability Week

Amongst many highlights for the Dare to Dream trainees this year, a special 'inclusive fashion' photo shoot was arranged in partnership with London-based charity Models of Diversity and Berkeley St George PLC, Ealing Mencap's Charity partner.

The photo shoot took place at The Green Quarter in Southall in June as part of Ealing Mencap's activities for national Learning Disability Week 2024 and celebrated the "Do You See Me?" theme that had been chosen by people with learning disabilities from all across the country. The photo shoot was a great success and featured Dare to Dream trainees in local, national and international media.

Testimonials:

"I had my makeup done, I was given an outfit to wear to be a model. I was posing for a photoshoot. It made me feel happy, I would like other people to have the chance to model. My favourite bit was being a star and having my picture in Vogue magazine."
(Dare to Dream Trainee)

"Dare2Dream is fun and supportive."
(Dare to Dream Trainee)

"I love to come to Dare to Dream every day. I like to meet different people and see my friends. I like doing money skills, I like to write emails, I like organising any deliveries we get. On Fridays I volunteer at the British Heart Foundation. I enjoy my job, I love serving customers and seeing all the different items for sale"
(Dare to Dream Trainee)

"I like the sessions and the trainees at Dare to Dream. My favourite part of the day is trainee choice because we get to choose what we like. I like coming here to socialise. I feel more confident because of coming here, I also feel more independent."
(Dare to Dream Trainee)

The POWER Group

Dare to Dream is also the base for the POWER Group, the long-standing participation and campaigning group for people with learning and other disabilities in Ealing. It meets every two weeks to discuss how to improve people with learning disabilities lives, works with Ealing Council and other organisations to shape services, upskill staff and influence plans, and then feeds its views into the local Partnership Board to drive change.

Ealing Advice Service (EAS)

For the entire 4-quarter period from 1/4/24 - 31/3/25, the EAS service achieved financial outcomes of £5,008,883 – a sum making a tangible difference to each and every local resident who the service achieved recompense for.

In total, EAS had 9572 client contacts of which, 7506 were new cases.

391 outcomes assessments were conducted in total.

- 72% of respondents said they felt better informed about their issue
- 95% said that their situation had improved
- 91% said that they felt less stressed
- 84% said they felt more confident about resolving their issue in the future
- 46% had an improvement in their financial situation
- 87% rated the service as 5 out of 5

Testimonials:

"I reached pension age and my Universal Credit stopped. I didn't really understand why and my English isn't strong enough to sort it out alone. I had no money and started getting into rent arrears. Ealing Advice Service helped me apply for Housing Benefit and Pension Credit and made sure everything was backdated to when my UC stopped. At one point I even had an eviction notice, but they kept chasing the benefits department. In the end I was awarded State Pension, Pension Credit and Housing Benefit – over £18,600 in backdated payments – and ongoing support worth around £30,500 a year. With this help, I was able to move to more secure accommodation and avoid losing my home."

(Older person in temporary accommodation - Housing Benefit & Pension Age)

"I'm a parent of a child with a learning disability. We were really struggling financially and I didn't realise what support we could get. The Parents Support Service at Ealing Mencap, working with Ealing Advice Service, helped me to apply for Disability Living Allowance for my child. They supported us through the forms and the evidence. My child was awarded middle rate care and low rate mobility DLA, which then meant we could also get the disabled child element and carers element added to our Universal Credit. Altogether, this made a difference of around £9,500 a year to our income. It has taken so much pressure off our family."

(Disabled parent and child - DLA and UC uplift)

"I have learning difficulties and can't read or write. The DWP said I owed over £50,000 in overpaid benefits and stopped my Universal Credit. I was terrified and had no idea what to do. An adviser at Ealing Advice Service spent months gathering evidence from HMRC and proving how long I'd lived in the UK. They prepared my sister to speak for me at the tribunal and took my case all the way through appeal. After two years, the tribunal agreed the overpayment wasn't correct – over £51,000 of 'debt' was written off – and I received more than £43,000 in backdated Universal Credit plus ongoing monthly payments. In total, it was over £116,000 in financial gains. Without their help I would still be in debt and without an income."
(Client with learning difficulties facing a huge overpayment)

My Town Service – an ending and a new beginning for Children & Young People's services

Since My Town ended in March 2024, Ealing Mencap has focused on creating new, meaningful opportunities for children and young people with learning disabilities by strengthening wrap around support for families and investing in new provision.

Through the Parent Support Service, we have continued to offer high quality information, advice and emotional support so that parents and carers can better navigate a complex SEND pathway and secure better outcomes for their children and young people. Using Connect Ealing funding, we have worked with local partners to reduce isolation and increase connections by running inclusive events such as festivals, family fun days and residential trips that bring together young people with SEND, their siblings and parents in safe, welcoming community spaces.

Through our participation and inclusion work with the Young Social Network (YSN), young people have co designed events and given direct feedback on issues like preparing for adulthood, EHCP reviews and inclusion, ensuring their voices shape local strategies and services. At the same time, we have invested in our fundraising capacity to secure and manage restricted funds such as those for Saturday Youth Clubs, helping us pilot and expand new youth club style activities that offer social connection, fun and a sense of belonging for disabled children and young people in Ealing.

The work done during this year has started to lay the foundations for the development of new Children & Young People services at Ealing Mencap in future years.

At the forefront of this, were the parent/carer Focus Groups that we held between October 2024 and January 2025, which have provided us with clear and definitive data, as can be seen in the summary below:

Evidence from parent consultations (weekend and short-break provision)

In our 2024 Focus Groups, we consulted with 23 families, mainly in Ealing (65%) but also neighbouring boroughs, about weekend and short break services for children and young people with additional needs. Their children have significant and often complex needs: 43% are autistic and 26% have PMLD, with others living with Down Syndrome, cerebral palsy and rare conditions.

Families told us that support is fragmented and often inaccessible. Over half were confused about eligibility criteria, and more than a third struggled to access social workers or assessments, while many felt uninformed about available services and processes. Parents highlighted a shortage of suitable local weekend provision for children with complex needs (61%), particularly PMLD, and said there are too few activities designed for teenagers and young adults, with most existing services geared towards younger or less complex needs. Specific gaps include hydrotherapy, quiet sensory spaces and structured skill building programmes.

Even where services exist, many families cannot realistically use them: 70% found current provision too expensive, 39% faced transport challenges and 48% said service hours do not fit caring routines, prompting strong support for subsidised or flexible payment models. Parents were also clear about what works: they prioritised sensory play, creative and social activities, with well trained, empathetic staff (including behavioural and, where needed, medical expertise), and stressed that weekend services must support both their child's development and family wellbeing by providing genuine respite and reducing stress.

Parent Support Service (PSS)

Across 2024–25, Ealing Mencap's Participation and Parent Support Services continued to work hand in hand to amplify the voices of children, young people and adults with learning disabilities and autism – and their families – while delivering tangible improvements in their daily lives.

Through the Participation Project, we supported **502 children and young people and 297 adults**, reaching a total of **799 individuals** over the year. Engagement was substantial, with **552 interactions with CYP** and **520 with adults**, giving **1,072 total interactions** as people took part in forums, consultations and co-produced activities. The project also continued to invest in system change, delivering **150 hours of meetings with professionals** across CYP and adult services to embed co-production in decision-making.

The Parent Support Service (PSS) sits at the heart of this work. In 2024–25, the Participation data show **195 parents and carers supported**, including **50 new parents**, with **975 parent/carers interactions**. This closely mirrors, and slightly exceeds, the previous year's 177 parents and 779 interactions, underlining both growth in demand and the **very close overlap and synergy between PSS and the Participation Service**: parents and carers are engaged not only as advice clients, but as co-producers, consultees and participants in events and boards.

During the year, we delivered **11 children and young people events**, 1 adult-focused event, 3 parent-carer consultation sessions and 2 dedicated SEND family events. Highlights included the YSN "Breaking Down Barriers" conference, LD Week's "Do You See Me?" party, Family Fun Day 2 at Enterprise Lodge, a co-produced winter silent disco, and the Ealing Parent Peer Review.

Financially, PSS continues to be a lifeline. In 2023–24, the service secured **£162,915** of additional benefits and income for families. Casework in 2024–25 demonstrates similar – and in some instances greater – impact, with individual families gaining over **£10,000 per year** plus significant backdated payments. Given the **10% increase in parent/carers supported** and **25% increase in interactions** compared with 2023–24, we estimate that total financial gains for parents, carers and families in 2024–25 were in the region of **£190,000**.

Testimonials:

"The parent support worker was also able to back date it 7 months for mum resulting in an additional one-off back-dated payment of £4100. Mum was very thankful and so happy she said the parent support team were 'miracle workers and a god send'."

"Parent Support service offers much-needed holistic support to parents and carers and has been able to offer advice and support to many families."

"It was lovely seeing my children enjoying themselves in a safe environment, they loved getting the glitter tattoos done and decorating the biscuits and having face painted."

Project Search

Only 5.9% of people with a learning disability have a part- or full-time job. Work with us to change that.

Offering someone an opportunity to work can transform their life.

Our Project Search service was created to challenge and change the shocking statistic in the quote above. Internships and work experience for our customers/students are often the perfect stepping-stone for them towards paid employment.

During this financial year, we provided support to the following groups:

1. 2023/24 Cohort Graduates

We supported **10** graduates (*between September 24 to March 25*) , of whom **6** secured employment.

2. 2024/25 Cohort Interns

We supported **9 interns** (while they were interns), and our work with this cohort will continued through until the end of March, after which they will as graduates, continue to receive follow on support. Of these, **6** interns secured part-time employment.

3. Marriott Interns (April–September 2024)

We supported **2 interns** at the Marriott between April and September 2024, **both of whom successfully gained employment.**

This year, Project Search supported and enabled 21 students in total to experience the world of work, building their confidence and developing their skills. And of those 21 young people, 14 secured an employment role as a result of being supported through the Project Search programmes run by Ealing Mencap.

“My experience with the Ealing Mencap job coaches has been exceptional. Our communication is highly effective, and collaborating with them as a team is a pleasure. They are extremely supportive and provide invaluable, relevant feedback on individual learners regularly. This feedback greatly assists me in setting SMART targets and customizing the employability skills necessary for the learners' development. Their professionalism and dedication are evident, always placing the learners at the core of their initiatives and prioritizing their needs above all.” (Lecturer, local College)

RealMe

This year, the RealMe service provided activities and support for 63 people, offering them 4141 sessions, of consistent, nurturing and life-enriching care in a safe, inclusive and welcoming environment.

Through the year, the RealMe service has adapted and developed in response to members and parent/carer feedback and consultations, taking a person-centred, people-first approach, in line with our culture change process.

Through this process and the introduction of Open Days, the Kululu App for families, and changes in our monitoring & evaluation processes, we have been listening to our members and their families, who've been really clear in asking for lifelong support, clearer communication and new activities for their loved ones— and these will be identified as key priorities for the RealMe service going forwards.

Here are some testimonials from our RealMe Members:

"I enjoy reading and writing skills; they make me feel fantastic. I enjoy cooking, arts and crafts, communication skills, and sign language." - R

"I like going out for sports, and I like the staff." - L

"Being confident is one of my goals. I have lots of feelings and emotions I get to talk about. I like making friends." – G

"I enjoy Christmas at Mencap." - C

"I enjoy cooking, art, and having quiet time." -

"I play the piano sometimes." r

And some testimonials from Parents/Carers:

"Excellent to feel more involved and included in what RealMe are doing.!

"We are so happy with the service.!

"A big thank you to you and all the staff for the lovely celebration today, we really enjoyed it, such a happy occasion for everyone. Here's to the next 60 years!"

Hounslow Independent Travel Training Service

During Year 12 of the Hounslow Independent Travel Training Project, the team provided a range of support to 209 students and their families.

The ITT Project's waiting list has grown to be the biggest it has been for some years, thanks to the persistence, adaptable working and positive attitude of the ITT team when promoting the service and the benefits of ITT to young people and families.

- After successful pilots last year, 2 online Parent Forums were delivered this year.
- The 3 Bus Day events have been successfully delivered this year and continue to grow in popularity.
- The Project has faced some difficulties for part of the year whilst operating with a smaller team, having the capacity to support fewer students and families as a result.

- Despite having a full staff team this year, the increase in demand for post-independent support from the team has continued, which is impacting our capacity to support new and current students. The trend we are seeing – mirrored across many other SEND services in Ealing and across other SEND sector organisations - is for referrals to be ever-more complex, whether that be the presenting needs of the students themselves and/or their family environment and context.

Here is a testimonial from one family:

"T would not be travelling independently without the team from Mencap, they are all amazing and obviously Tony is fantastic. She would still be reliant on school transport. We (Tony and I) always talked through what would be next beforehand and any concerns I had were addressed. I felt like he was not only training T but me also, we as parents can sometimes unintentionally hold our children back, Tony gently reassured me that T was in good hands and she was! T's training was longer as Tony knew that's what she needed...having never travelled alone before." (Parent/Carer)

Community Connector Project

During this financial year, Ealing Mencap has also begun delivering a new Community Connector project as part of National Mencap's three year Our Active Community programme, funded through a wider national partnership with Sport England.

Launched at Ealing Mencap in October 2024, this work sits alongside the work we are delivering through the Participation Service, and shares its focus on co production, peer leadership and community presence.

Through this project, Ealing Mencap employs a Community Connector who has lived experience of learning disabilities. The Connector's role is to be out in the community, talking with people with learning disabilities about what they enjoy, what stops them being active, and what would help; mapping local clubs, groups and activities; and then bridging people into mainstream opportunities rather than creating separate, segregated provision. The post is supported by dedicated national funding for salary, on costs, travel and development, and works in close partnership with National Mencap's central "Our Active Community" team.

Together, the Participation Contract, Parent Support Service and Community Connector role form a coherent programme: enabling people with learning disabilities and their families to have a stronger voice, better information and advice, and more real choices to be active and included in everyday community life.

Ealing Mencap Services - Summary

During 2024–25, Ealing Mencap's services reached a very substantial number of people across Ealing and beyond.

In total, **10,796 individuals** were supported or reached through our key services: the Participation Service, Dare to Dream, Ealing Advice Service (EAS), Project Search, RealMe, Hounslow Travel Training and the Parent Support Service.

When EAS' large borough-wide caseload is set aside, our specialist learning disability/autism/SEND services still directly supported **1,224 people**, reflecting deep, relationship-based work alongside broader advice provision.

Financially, our impact was equally significant: EAS helped local residents secure **£5,088,833** in additional income and entitlements, while the Parent Support Service generated an estimated **£190,000** in extra benefits for families. Taken together, this represents **£5,278,833** of financial gains for Ealing residents in the year, alongside extensive practical, social and participatory support.

Fundraising Activity

Ealing Mencap carries out fundraising activities in order to generate funds for the charity. Ealing Mencap does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year; the charity has due regard to the Code of Fundraising Practice in the UK

All the charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

The charity sustained a loss for the year of £271,111 after depreciation of £50,562 was charged. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

Over the next two financial years, Ealing Mencap is taking focused action to improve its financial position. A fundraising team is in place, supported by a clear Theory of Change, Case for Support and three-year Fundraising Strategy, and since February 2025 we have already submitted funding applications exceeding £1.1 million. We are deliberately diversifying income away from a 91% reliance on statutory funding, growing grant, corporate, individual and community income, while tightening cost control within a leaner, more agile structure and a more focused portfolio of services.

Key building blocks are already in place: roll-overs of major contracts with Ealing and Hounslow, and a Charity Partnership with Berkeley Homes St George PLC with the potential to generate unrestricted income donations over £150,000 from 2026 to 2029, alongside a strengthening pipeline of trusts, foundations and donors. As a learning organisation, we are applying lessons from 2024–25 on timing, capacity, recruitment and financial risk to our planning and governance. Together, these measures are designed to stabilise finances, rebuild free reserves and move Ealing Mencap onto a more sustainable, better-balanced footing by the end of 2026–27.

Reserves Policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of reserves as at 31 March 2025 would be the equivalent of 3 months budgeted costs plus 12 months mortgage capital repayments which was £538,000. The charity had unrestricted reserves of £339,567 which is below the target level set.

Trustees recognise that the figure is below the target level and is focussed on ensuring that over the next two financial years, the charity diversifies incomes streams and increases fundraising revenue to ensure that levels of free reserves return to those that meet or exceed the targets as set out in the Reserves & Investments Policy.

Public Benefit

The Trustees confirm that they have complied with their duty in respect of public benefit guidance published by the Charity Commission.

Reference and Administrative Details

Charity Number: 10054061

Company Number: 03039319

Registered Office: Enterprise Lodge, Stockdove Way, Greenford. UB6 8TJ.

Our advisers

Auditors: Wenn Townsend. 5 Gosditch Street, Cirencester. GL2 7AG.

Bankers: Barclays Bank plc, 177 Greenford Road, Greenford. UB6 8QX.

Solicitors: Bird & Lovibond, 3 Vine Street, Uxbridge. Middlesex. UB8 1RP.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving from 1 April 2024 to the date of approval of these financial statements were as follows:

K Emery

R Hegarty – Chair

Dr C Hilton

J Hirst (resigned 16.08.2024)

J Mills

A Nagpal

R Samuel

D Widdowson - Vice Chair

T J R Willis

G A Venus

Key management personnel

N Demetriades – Chief Executive and Secretary

Structure, Governance and Management

Governing Document

Ealing Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association and is a registered charity with the Charity Commission. Ealing Mencap legally changed its 1995 Memorandum of Articles, these were adopted in October 2016. At this point any person who was a member of the Charity immediately prior to the adoption of these Articles automatically ceased to be a member of the Charity upon adoption of these Articles, unless they were already a Trustee of the Charity.

Appointment of trustees

As set out in the Articles of Association The Board consists of at least three and not more than twelve appointed individuals. Trustees shall be appointed by the Board, either to replace a Trustee or as an additional Trustee, for a term of up to three years, any Trustee will be eligible for re-appointment if the Board thinks fit for a further term or terms of up to three years; Trustees may serve a maximum of three terms.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees administers the charity. The board meets quarterly and there are sub-committees covering operations and finance and audit which meet quarterly in advance of the main trustees meeting. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The charity's Board of Directors, is the Trustee Board. The Chief Executive Officer, supported by a Senior Management team and an Operations Board of operational/service managers, is the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- a quarterly and annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Ealing Mencap for the purposes of company law) are responsible for preparing the Report of the Trustees and 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 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 that period. In preparing the 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 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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.

Statement as to disclosure to our auditors

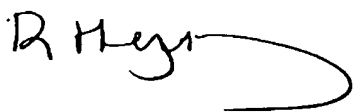
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the Board of Trustees on 19th December 2023 and signed on its behalf, by:



R Hegarty (Chair)

EALING MENCAP
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF EALING MENCAP

We have audited the financial statements of Ealing Mencap (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

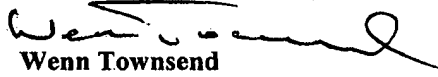
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Wenn Townsend
Chartered Accountants
Statutory Auditor

Date: 19th December 2025

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and legacies	4	38,098	0	38,098	3,902
Charitable activities	5	869,063	855,412	1,724,475	1,797,624
Investments	6	4,877	1,367	6,244	4,009
Total income		912,038	856,779	1,768,817	1,805,535
Expenditure					
Charitable activities	7	(1,164,303)	(876,783)	(2,041,086)	(1,940,403)
Total expenditure		(1,164,303)	(876,783)	(2,041,086)	(1,940,403)
Realised gains / (losses) on investments		(310)	0	(310)	0
Unrealised gains / (losses) on investments		1,158	0	1,158	(173)
Net income / (expenditure)		(251,107)	(20,004)	(271,111)	(135,041)
Transfers		(34,452)	34,452	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	0	0	0
Net movement in funds		(285,559)	14,448	(271,111)	(135,041)
Reconciliation of funds					
Total funds brought forward		625,126	1,074,303	1,699,429	1,834,470
Total funds carried forward		339,567	1,088,751	1,428,318	1,699,429

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 26 to 40 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £
Income				
Donations and legacies	4	3,902	0	3,902
Charitable activities	5	924,466	873,158	1,797,624
Investments	6	2,968	1,041	4,009
Total income		931,336	874,199	1,805,535
Expenditure				
Charitable activities	7	(1,080,078)	(860,325)	(1,940,403)
Total expenditure		(1,080,078)	(860,325)	(1,940,403)
Realised gains / (losses) on investments		0	0	0
Unrealised gains / (losses) on investments		(173)	0	(173)
Net income / (expenditure)		(148,915)	13,874	(135,041)
Transfers		11,771	(11,771)	0
Other recognised gains / (losses):				
Gains / (losses) on revaluation of fixed assets		0	0	0
Net movement in funds		(137,144)	2,103	(135,041)
Reconciliation of funds				
Total funds brought forward		762,270	1,072,200	1,834,470
Total funds carried forward		625,126	1,074,303	1,699,429

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 26 to 40 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	1,168,606	1,142,039
Investments	16	211,054	210,305
Total fixed assets		1,379,660	1,352,344
Current assets			
Debtors	17	100,109	113,292
Cash at bank		256,784	576,488
Total current assets		356,893	689,780
Liabilities			
Creditors falling due within one year	18	(139,048)	(162,517)
Net current assets		217,845	527,263
Total assets less current liabilities		1,597,505	1,879,607
Creditors falling due after more than one year	20	(169,187)	(180,178)
Net assets		1,428,318	1,699,429
The funds of the charity:	21		
Restricted income funds		609,175	594,727
Restricted income funds: Revaluation Reserve		479,576	479,576
Unrestricted funds		339,567	625,126
Total charity funds		1,428,318	1,699,429

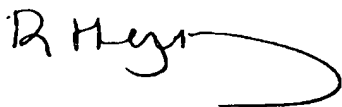
For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements set out on pages 22 to 40 were approved and authorised for issue by the Trustees on 19th December 2025 and signed on their behalf by:



R HEGARTY, CHAIR

The notes on pages 26 to 40 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2025

		2025	2024
		£	£
Cash flows from operating activities			
Net cash provided by (used in) operating activities	Note (a)	(241,343)	(286,884)
		<u>(241,343)</u>	<u>(286,884)</u>
Cash flows from investing activities:			
Dividends and interest from investments		6,244	4,009
Disposal of investments		409	3,300
Purchase of property, plant and equipment		(77,129)	(29,557)
Net cash provided by (used in) investing activities		<u>(70,476)</u>	<u>(22,248)</u>
Cash flows from financing activities:			
Repayments of borrowing		(7,885)	(5,378)
Net cash provided by (used in) financing activities		<u>(7,885)</u>	<u>(5,378)</u>
Change in cash & cash equivalents in the reporting period		<u>(319,704)</u>	<u>(314,510)</u>
Cash and cash equivalents at start of the reporting period		576,488	890,998
Cash and cash equivalents at end of the reporting period		<u>256,784</u>	<u>576,488</u>

Note (a)

Net movement in funds	(271,111)	(135,041)
Depreciation	50,562	46,706
Dividends and interest from investments	(6,244)	(4,009)
(Gains)/losses in value of investments	(1,158)	173
Gains / (losses) on revaluation of fixed assets	0	0
Loan repayments	7,885	5,378
Decrease /(increase) in debtors	13,183	(55,236)
Increase / (decrease) in creditors	(34,460)	(144,855)
Net cash inflow from operating activities	<u>(241,343)</u>	<u>(286,884)</u>

The notes on pages 26 to 40 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, 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 Practice as it applies from 1 January 2015.

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

Income

Membership subscriptions, donations and fund raising income are accounted for when received by the company.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

Government Grants

Grants income was received from the London Borough of Ealing, London Borough of Hounslow and the Greater London Authority. The sums are detailed in note 13.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

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

- Freehold buildings: Depreciated over 30 years, straight line method
- Motor vehicles: 25% on cost
- Office equipment: 25% on cost

Freehold Land and Buildings are included in the balance sheet at fair value and are professionally revalued every three years. Any change in fair value is recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £18,567 (2024: £27,435).

Listed Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair values as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

2. Legal status of the charity

Ealing Mencap is a charitable company incorporated in England under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote care, treatment and education for children and adults with a learning disability and to secure provisions and services commensurate with their needs.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2025	2024
	£	£
General donations	38,098	3,902
Legacies	0	0
	<u>38,098</u>	<u>3,902</u>

All income from donations and legacies was unrestricted (2024 - £nil was restricted).

5. Income from charitable activities

	2025	2024
	£	£
Grants receivable		
- Restricted	855,012	856,980
- Unrestricted	141,003	200,433
	<u>996,015</u>	<u>1,057,413</u>
Individual budgets and direct payments (restricted)	400	16,178
Individual budgets and direct payments (unrestricted)	728,060	724,033
	<u>1,724,475</u>	<u>1,797,624</u>

6. Investment income

	2025	2024
	£	£
Interest received	316	75
Dividends	5,928	3,934
	<u>6,244</u>	<u>4,009</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

7. Analysis of expenditure on charitable activities

	Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs		149,147	60,891	649,857	859,895
Projects' external costs		411,329	0	0	411,329
Other direct activity costs		117,525	11,476	127,459	256,460
Premises costs inc. depreciation		0	0	98,103	98,103
Rent & venue hire		35,051	0	38,023	73,074
Support & governance	9	21,243	5,362	315,620	342,225
		<u>734,295</u>	<u>77,729</u>	<u>1,229,062</u>	<u>2,041,086</u>

Analysis between restricted and unrestricted expenditure:

Restricted	733,619	18,374	124,790	876,783
Unrestricted	676	59,355	1,104,272	1,164,303
	<u>734,295</u>	<u>77,729</u>	<u>1,229,062</u>	<u>2,041,086</u>

Expenditure on charitable activities was £2,041,086 (2024: £1,940,403) of which £1,164,303 was unrestricted (2024: £1,080,078) and £876,783 was restricted (2024: £860,325).

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the sources of income directly to support those activities.

	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Costs	(734,295)	(77,729)	(1,229,062)	(2,041,086)
Personal budgets and direct payments	0	0	728,460	728,460
Direct grant support	710,350	16,499	269,166	996,015
Net income	<u>(23,945)</u>	<u>(61,230)</u>	<u>(231,436)</u>	<u>(316,611)</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 7) in the year.

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support	Governance	Total	Basis of Apportionment
	£	£	£	
Salary, wages & related costs	218,292		218,292	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	39,417		39,417	
Premises costs inc. depreciation	22,425		22,425	
Audit fees & annual report		6,300	6,300	
Finance, HR & Consultancy	55,791		55,791	
Legal			0	
	<u>335,925</u>	<u>6,300</u>	<u>342,225</u>	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

10. Net income/(expenditure) for the year

This is stated after charging:	2025	2024
	£	£
Operating leases	61,020	54,944
Depreciation	50,562	46,706
Mortgage interest payable	14,458	15,290
Audit fees	6,300	6,000
	<u>132,340</u>	<u>122,940</u>

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025	2024
	£	£
Salaries and wages	890,747	823,191
Social security costs	74,642	57,128
Pension costs	18,567	27,435
	<u>983,956</u>	<u>907,754</u>

One employee had employee benefits in excess of £60,000 but less than £80,000 (2024: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £70,191 (2024: £72,983 between 2 post holders).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

12. Staff numbers

The average monthly head count was 38 staff (2024: 36 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025	2024
	Number	Number
Community care services	24	24
Management and administration	5	4
	<u>29</u>	<u>28</u>

13. Government grants

	2025	2024
	£	£
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, children's activities	645,292	697,710
LB Hounslow - Travel training	137,729	137,729
<u>Strategic regional authority grants</u>		
Greater London Authority	70,889	69,789

14. Corporate taxation

The charity is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

15. Tangible fixed assets

	Freehold Land	Freehold Buildings (Property)	Office & Other Equipment	Total
	£	£	£	£
Cost				
Balance as at 1.4.24	136,998	1,142,559	97,646	1,377,203
Additions	0	77,129	0	77,129
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.25	<u>136,998</u>	<u>1,219,688</u>	<u>97,646</u>	<u>1,454,332</u>
Depreciation				
Balance as at 1.4.24	0	(137,518)	(97,646)	(235,164)
Charged for year	0	(50,562)	0	(50,562)
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.25	<u>0</u>	<u>(188,080)</u>	<u>(97,646)</u>	<u>(285,726)</u>
Net book value 31.3.25	<u>136,998</u>	<u>1,031,608</u>	<u>0</u>	<u>1,168,606</u>
Net book value 31.3.24	<u>136,998</u>	<u>1,005,041</u>	<u>0</u>	<u>1,142,039</u>

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2022. The Historical Cost of freehold land and buildings was £1,233,815 at 31st March 2025.

16. Investments

	2025	2024
	£	£
Market value as at 1 April	210,305	213,778
Additions	0	0
Disposals	(409)	(3,300)
Net investment gains / (losses)	<u>1,158</u>	<u>(173)</u>
Market value as at 31st March	<u>211,054</u>	<u>210,305</u>
Historical cost as at 31st March	<u>175,244</u>	<u>175,972</u>
UK Fixed Interest	61,264	61,010
UK Equities	89,541	86,513
Investment Trusts	38,936	40,400
Overseas Equities	<u>21,313</u>	<u>22,382</u>
	<u>211,054</u>	<u>210,305</u>

EALING MENCAP
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Notes to the Financial Statements
for the year ended 31st March 2025

17. Debtors

	2025	2024
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	62,382	59,347
Other debtors	0	0
Prepayments	18,977	35,195
	<u>100,109</u>	<u>113,292</u>

18. Creditors

Amounts falling due within one year

	2025	2024
	£	£
Tax and social security	22,089	16,786
Accruals and deferred income	53,808	71,837
Trade and other creditors	53,996	67,845
Loan due within one year	9,155	6,049
	<u>139,048</u>	<u>162,517</u>

19. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	2025	2024
	£	£
Balance at 1st April	124,203	68,284
Amount released to income earned from charitable activities	(124,203)	(68,284)
Amount deferred in year	39,182	124,203
Balance at 31st March	<u>39,182</u>	<u>124,203</u>

20. Creditors: amounts falling due after more than one year

The mortgage of £178,342 is secured on Enterprise Lodge, Stockdove Way. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate. Interest payable for the year was £14,458 (2024: £15,290). The registered charge is dated 27th July 2012

	2025	2024
	£	£
Mortgage balance due after more than one year (see note 23)	169,187	180,178

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

21. Analysis of charitable funds

	Balance 1.4.24	Incoming Resources and Designation	Resources Expended	Transfers to/from restricted funds	Investment gain/(loss)	Funds 31.3.25
	£	£	£	£	£	£
Analysis of movements in unrestricted funds:						
General fund	104,561	912,038	(1,101,738)	83,981	1,158	(0)
Designated (reserves)	458,000	0	0	(118,433)	0	339,567
Designated (Survive & Thrive)	62,565		(62,565)	0	0	0
	625,126	912,038	(1,164,303)	(34,452)	1,158	339,567
Analysis of movements in restricted funds:						
Freehold land/property	662,463	0	0	26,567		689,030
Revaluation reserve	479,576	0	0	0		479,576
Mortgage	(186,227)	0	0	7,885		(178,342)
Enterprise Lodge	955,812	0	0	34,452		990,264
Enterprise Lodge-development Fund	4,551	1,367	(1,811)	0		4,107
EAS	11,095	572,720	(583,815)	0		0
Children in Need	1,863	0	0	0		1,863
Connect Ealing	6,325	19,717	(17,299)	0		8,743
Participation	15,212	49,000	(58,337)	0		5,875
City Bridge Trust	7,700	0	0	0		7,700
Project Search	12,493	111,869	(122,980)	0		1,382
Advice Resilience Fund	12,443	0	(3,222)	0		9,221
Community Connector	0	4,199	(128)	0		4,071
Saturday Youth Club	22,521	0	0	0		22,521
YSN	0	12,300	(947)	0		11,353
COMF Jan-Jun'22	2,065	0	0	0		2,065
GLA - Advice In	16,388	70,889	(68,271)	0		19,006
Community Settings grant (R)						
LBE / NW London ICB	5,255	14,718	(19,973)	0		0
Mental Health FY23						
LBE Winter Crisis Dec22-May23	158	0	0	0		158
Household Support Fund	173	0	0	0		173
Sports England	249	0	0	0		249
	1,074,303	856,779	(876,783)	34,452		1,088,751

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

21. Analysis of charitable funds (continued)

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund:</i>
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The fund ensures Ealing Mencap maintains a physical centre for its charitable operations. The original grant funding and donations were conditional on them being used to fund the purchase of land and construction of a building.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
Connect Ealing	Connect Ealing is a group of 7 local charities working together to reduce social isolation and increase connections for people across the Ealing borough.
Children in Need	Awarded to run residential trips for Children.
Participation (formerly Inclusion)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice.
Project Search	Project Search is a supported internship programme delivered in partnership by Ealing Mencap and West London College.
Advice Resilience Fund	Restricted funds supporting Ealing Mencap's Advice service.
Community Connector	The project assisted adults with employment skills and opportunities funded by Children in Need.
Saturday Youth Club	Saturday Youth Club including funding from LB Ealing (includes Holiday funding)
YSN	YSN (Youth Service Network) - activities for young people
COMF Jan-Jun'22	Community-based support for those disproportionately impacted such as the BAME population. Funded by LB Ealing.
GLA - Advice In Community Settings grant (R)	Delivers targeted interventions to help families or individuals on low or no incomes to access advice and support. Funded by the Greater London Authority.
LBE / NW London ICB Mental Health FY23	NHS funded Mental Health project.
LBE Winter Crisis Dec22-May23	Targeted funding for those facing hardship during the winter.
Household Support Fund	A fund provided by LB Ealing to enable emergency payments to be made to residents of the borough for help with household bills
Sports England	Sports coaching sessions
Designated (Survive & Thrive)	Designated to redevelop and refocus strategic aspects of our charitable work including the new Parent Support Service.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	211,054	1,168,606	1,379,660
Cash at bank and in hand	119,115	137,669	256,784
Other net current assets/(liabilities)	9,398	(48,337)	(38,939)
Creditors of more than one year	0	(169,187)	(169,187)
	<u>339,567</u>	<u>1,088,751</u>	<u>1,428,318</u>
	Unrestricted funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	210,305	1,142,039	1,352,344
Cash at bank and in hand	418,359	158,129	576,488
Other net current assets/(liabilities)	(3,538)	(45,687)	(49,225)
Creditors of more than one year	0	(180,178)	(180,178)
	<u>625,126</u>	<u>1,074,303</u>	<u>1,699,429</u>

23. Financial Instruments

Financial instruments measured at amortised cost comprise the mortgage provided by Barclays Bank Plc to the charity secured on the freehold land and buildings at Enterprise Lodge, Stockdove Way, Perivale, Middlesex. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate.

	2025 £	2024 £
Mortgage repayable - less than 1 year	9,155	6,049
Mortgage repayable - within 1 to 2 years	9,934	7,053
Mortgage repayable - within 2 to 5 years	35,168	24,967
Mortgage repayable in over 5 years	124,085	148,157
	<u>178,342</u>	<u>186,226</u>

24. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of approval of the 2025 financial statements and accordingly there are no related provisions.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

25. Operating leases	2025	2024
	£	£
Land and buildings due:		
Within one year	37,500	37,500
Between one and five years	150,000	150,000
More than five years	9,375	46,875
Office equipment due:		
Within one year	13,438	13,720
Between one and five years	0	0
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

	2025	2024
26. Capital Commitments	£	£
Capital expenditure that has been contracted for but has not been provided for in the financial statements	None	None
Capital expenditure that has been authorised by the Board but has not yet been contracted for	None	None

27. Related Party Transactions

One trustee has a family member in paid employment at standard pay rates with the charity at a salary of £21,321 (2024 £17,400).

28. The 2024–25 Financial Year in Context / Going Concern

2024–25 was another year of transition for Ealing Mencap. The charity continued to implement its “Survive & Thrive” plan, sustaining the Parent Support Service and investing in culture change, a new in-house Marketing & Communications function and a Fundraising team.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

28. The 2024–25 Financial Year in Context / Going Concern (continued)

During 2024–25 we faced significant challenges. Recruitment to the new Marketing & Communications and Fundraising roles took much longer than anticipated, so the fundraising income assumed in the budget did not materialise. The planned Short Breaks service did not start as hoped, and referrals into RealMe and Dare to Dream remained largely static. These factors contributed to a second consecutive in-year deficit and a material impact on the balance sheet.

In response, Ealing Mencap has begun to restructure into a leaner, more agile organisation, with clearer roles, tighter cost control and a more focused portfolio of services. At the same time, culture-change work has strengthened a motivated staff, volunteer and Trustee team committed to co-production and high-quality support, and has helped reposition Ealing Mencap as a modern, responsive local charity that listens, partners and learns.

By 2025–26 the position is already improving. A dedicated fundraiser is in post; a clear Theory of Change, Case for Support and three-year Fundraising Strategy are in place; and since February 2025 we have submitted funding applications exceeding £1.1 million. We have secured roll-overs of key contracts with Ealing and Hounslow and agreed a major Charity Partnership with Berkeley Homes St George PLC, worth over £200,000 between 2026 and 2029, alongside a growing portfolio of trusts, foundations and donors.

Ealing Mencap is a learning organisation and is embedding the lessons from 2024–25 into its planning and governance. In its 60th Anniversary year, the charity has rebuilt relationships with the wider community and consolidated its position as a trusted, respected and valued local charity. On this foundation of stronger relationships, clearer strategy, a leaner structure and improving services, the Board believes Ealing Mencap is well placed to move onto a more stable, sustainable and better-balanced financial footing. A key priority for the 2025–26 and 2026–27 financial years will be to strengthen the balance sheet and rebuild free reserves, so that the charity has the resilience it needs to sustain and grow its impact from 2026 to 2029 and beyond.

Accounts

EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
31st March 2024

Charity Number: 1054061

Company Number: 03039319



Report of the Trustees for the Year Ending 31st March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Our Aims and Purpose

Our charity's purposes as set out in the objects contained in the company's memorandum of association: are that we provide support and services for people with a learning disability and other disabilities or other disadvantaged persons, their carers and families.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and the income from fees and charges to cover its operating costs.

Our Vision is:

Disabled people will have every opportunity throughout their life to achieve their full potential.

Our mission is:

To change society so that disabled people can fully enjoy their rights and live as happily and independently as possible.

Our Values:

- **Educate:** We listen to disabled people and their families, using our charity platforms to enable them to speak out and be heard by wider society about the issues that negatively impact on their lives.
- **Innovative:** We are creative and use our charity resources and work with partners to develop modern solutions to improve the lives of disabled people and their families.
- **Act:** We establish, test, trial and provide high-quality support services to improve disabled people's lives and share our learning to encourage wider developments.
- **Influence:** We use our charity resources and platforms to challenge inequality and campaign for change, convincing decision makers to remove discriminatory and exclusive policy and practice.
- **Change:** We are an effective organisation that makes a positive difference at an individual, community, and societal level.

Ensuring our work delivers our aims

Ealing Mencap exists to ensure that children and adults with learning and other disabilities in our community the opportunity to achieve their full potential and live as independently as possible.

We are a charity that was set up in 1965 by local families and as such, we have deep roots in Ealing that stretch back almost 60 years. Equally, we're part of the national Mencap network of 300 learning disability charities and we proudly work alongside them and many other local Ealing, Hounslow and other North West London charities, community groups, statutory bodies and corporate partners to achieve our aims and deliver on our mission for the people we serve.

We raise our own funds (independently of national Mencap) to ensure that we can continue to co-produce, develop, deliver and sustain services and support that are most relevant to our people and our communities.

Changing lives for the better

- **Offer services:** offer a wide variety of services that put people and their families first. Services that give people with learning disabilities opportunities to make friends, develop life skills, find work and be part of their communities.
- **Give advice:** provide free advice and support that enables people with learning and other disabilities to move forward. Advice that gives them more choice and greater control over the way they live their lives.
- **Influence change:** stand up for people with learning disabilities, enabling them to speak out and get their voices heard. Educate others in the community. So that people can fully enjoy their rights and opportunities.
- **Work in partnership:** forge alliances with other organisations – like borough councils, businesses and charities – to offer people more choice and opportunities in a cost-conscious way. And to create change together.
- **Provide expertise:** use our specialist knowledge, experience and insight in the area of learning disabilities to enable our communities and partners to give people a better future.

According to the most recent local data we have, more than 5,500 people with a learning disability are living in our community and whilst a sizable proportion of those are reliant on help from their neighbours and families, many are in need of support services, activities and engagement that can only come from being fully included into a welcoming, accessible and aspirational community.

And by aspirational, at Ealing Mencap, we mean aspirational in the sense that - for each and every person with learning disabilities, learning difficulties and/or additional needs - we aspire to ensure that each and every one of our customers has the opportunities and support necessary so that they can achieve their full, personal potential and a meaningful and happy life.

Our activities/services to meet our purpose

Adults & Childrens services

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- Children's activities, clubs, short respite holiday breaks.
- We provide employment training, internships and a Job Start/Employment Service. Our employment services are made up of a number of different offers tailored to meet the varied needs of the people we support; Dare to Dream is a service that provides training and support to help our customers find the best route for them into meaningful employment and volunteering opportunities. Project Search provides internships in partnership with local colleges, universities and businesses. And our Employment Service, supports young people up to the age of 24 into paid employment.
- Young Persons Travel Training Service in Hounslow.

Participation

Participation is a fundamental element of the approach Ealing Mencap takes when supporting and empowering people with learning disabilities, difficulties and additional needs to reach their full personal potential and to live their best lives; it is the golden thread that runs through everything we do!

Through direct action, our Participation Service creates opportunities and supports young people and adults to have a voice both locally and nationally, which enables them to fully participate in their local community, ensuring their voices are heard, particularly with regards to working with statutory services (local authority and health) to ensure that services for people with learning disabilities, difficulties and additional needs are co-designed, co-produced and reflective of what young people and adults want and need as they transition into adulthood.

Working closely with our colleagues in Ealing Council, we provide a supportive base and staff support for the Learning Disability POWER Group, who have a proud history of advocating for the rights of adults with learning disabilities in Ealing, ensuring that services and support truly meets the needs of the community.

We do this by:

- Collaboration and partnership - working with stakeholders across the community to ensure the best use of available resources, ideas and people.
- Communication - ensuring information is accessible, timely and relevant.
- Consulting - working with local authorities so that our customers can be involved in the decisions that affect them
- Raising awareness and campaigning on issues that matter to our customers.
- Working with professionals so they understand the best way to support people with disabilities in our

Advice

Ealing Mencap is proud to be the lead partner organisation amongst an 11-strong, voluntary sector led, specialist advice consortium called Ealing Advice Service (EAS). EAS provides a local generalist and specialist advice service that provides local people with access to high-quality timely advice and support. This unique model of practice brings together key advice agencies in Ealing, who provide a joined-up service that offers residents support on housing, debt, immigration, welfare benefits, employment, travel and transport concessions, welfare payments, mental health and community care; legal representation and a specialist solicitor or caseworker, where required.

Parent Support Service (PSS)

For the second year running, Trustees took the decision to allocate funding from our reserves to provide a new service especially for Parents/Carers. Since starting in 2022, PSS has established itself in Ealing and is already in great demand. This high-quality information, advice and emotional support service is there to help parents and carers as they navigate the vagaries of a disjointed and hard to understand SEND pathway. The PSS staff team provides expert advice and support for parents/carers/families on an individual basis through each stage of theirs, and their children & young people's journey. The vision behind PSS is that it will make it easier for parents to find and engage with the right support when they need it, which in turn, will ensure better life outcomes for their children & young people.

Achievements and Performance of activities

The Trustees are pleased to report on the services that Ealing Mencap has delivered through this financial year, and where possible, to demonstrate what impact that has had on our customers, their families and the wider community.

Dare to Dream

This year, the Dare to Dream service has supported 24 individuals for 18,294 hours, (3675 attendances), helping them to improve their life and job-seeking skills, in a safe, supportive, fun and welcoming environment where life-long friendships have been made.

Ealing Advice Service (EAS)

For the entire 4-quarter period from 1/4/23 - 31/3/24, the EAS service achieved financial outcomes of £4,829,323 – a sum making a tangible difference to each and every local resident who the service achieved recompense for.

In total, EAS had contact with 6377 clients.

- 7403 new cases / enquiries were opened for 5790 clients during the period. 455 outcomes assessments were conducted in total.
- 72% of respondents said they felt better informed about their issue
- 93% said that their situation had improved
- 92% said that they felt less stressed
- 76% said they felt more confident about resolving their issue in the future
- 42% had an improvement in their financial situation
- 92% rated the service as 5 out of 5

"Myself and my Colleagues would like to share with you how wonderful we all think the EAS service is. We are Social Prescribers in Ealing for the Northolt, Greenford and Perivale area and often require support from EAS. The EAS Team has always been so helpful and forthcoming and they have a superb wealth of knowledge. In a world where people are quick to complain, we wanted to compliment EAS on their work and dedication to our patients and in supporting us."

"The client we spoke to on Monday has now been rehoused. She asked me to pass on her compliments to yourself and your team, and advised you were of great help and great comfort to her in a difficult time." (Local Housing Advisor)

"Volunteers are really engaged with the idea of signposting and they are amazed at the breadth of the work you and EAS do. They were impressed with the amount of community organisations that exist in the borough. They can't believe there are only 7 call handlers for the size of the challenge. Very impressive." (Local Trustee, Community Library)

Job Start Service

Despite funding coming to an end in June, the Job Start services created opportunities for 5 people with learning disabilities and additional needs to find meaningful, rewarding and life-changing job and volunteering opportunities in their local community, with employment being secured for 1 customer.

Here below is a testimonial from one long standing charity partner that we work with where we placed one of our customers.

"DG has changed in a positive way. She seems more energetic and she engages with people.... The support that Mencap offers us is very much appreciated. We love to have you here. We have been working together for a long time and we hope that will continue for the future." (Local Charity Shop Manager)

My Town

The overarching vision for My Town was for young disabled people aged 13 - 18 to enjoy accessing community facilities with friends, just like their non-disabled peers, thereby gaining the confidence and skills to become active citizens in adulthood.

Thanks to match-funding from Ealing Mencap's reserves this year, the My Town project delivered 1,465.5 hours of community based, co-designed/co-produced activities for 22 CYP who participated in 55 separate sessions across the year.

This ensured that 1,465.5 hours of vital 'short breaks' were enjoyed by the 22 families, parents/carers who also helped to make this project possible. Here are some testimonials from those Young People and their families:

"I felt happy with my friends"

"It made me smile"

"I did a night walk with my friends"

"Going out every week. It makes me happy. I can choose what to do too."

"I like everything - going by train using my Oyster card. Talking to other people in the group and visit nice places like London transport museum. Also, having my pack lunch in the museum or in the park."

"My Town is the highlight of the week for my daughter. She loves meeting her friends there and going to different events every week or doing different things. Not sure what I will do with her when it finishes as there is nothing quite like it." (Local Parent/Carer)

"This service has helped D develop in a number of ways. His confidence has improved greatly outside home. This is the first opportunity D has had to socialise with other young adults of a similar age group without his parents accompanying him.. As parents, we truly appreciate the time we have for ourselves when D is away on trips I might be catching up with housework or having a relaxing coffee or meal. Or simply doing nothing. This time is a lovely time to spend just for us. We can think about us for a change and not feel guilty! Wonderful..... thank you!" (Local Parent/Carer)

Parent Support Service (PSS)

The Parent Support Service Team have made a tangible and meaningful impact for customers and families during this financial year; in total:

- 190 clients had contact with the service
- 139 new cases were opened

And financial benefits gained for families equalled £162,915, which makes a huge difference to families who are often experiencing extreme financial hardship as a result of their particular situation. Here are some testimonials.

"My children loved the face painting the popcorn machine and the pizza! Thank you for putting this on for a second year running, we loved the session and my son enjoyed the sports team who were playing hide and seek with them. My children enjoyed the outdoor games and glitter tattoos. Thank you." (Local Parent/Carer)

"Thank you to the staff for the DLA support. The lady who came to see me helped me fill out the form and provided information so I could make an informed decision." (Local Parent/Carer)

"Overall, with the PSS worker's support, our family has gained an extra total of £918.91 in monthly benefits. Thanks a lot for helping me sorting out all these things, I'm so thankful!" (Local Parent/Carer)

*"This is the kind of new amazing inclusive approach we all need. I am encouraged to think that these new individuals will create many more great events and forums. I am so appreciative to have been referred to the Parent support team, who are an outstanding dynamic and caring team. You could not have appointed better".
(Local Parent/Carer)*

Project Search

"Only 5.9% of people with a learning disability have a part- or full-time job. Work with us to change that."

Offering someone an opportunity to work can transform their life.

Our Project Search service was created to challenge and change the shocking statistic in the quote above. Internships and work experience for our customers/students are often the perfect stepping-stone for them towards paid employment. This year, Project Search supported and enabled 20 students to experience the world of work, building their confidence and developing their skills. At Project Search Marriott Slough, we secured employment for 1 graduate from the programme.

"My experience with the Ealing Mencap job coaches has been exceptional. Our communication is highly effective, and collaborating with them as a team is a pleasure. They are extremely supportive and provide invaluable, relevant feedback on individual learners regularly. This feedback greatly assists me in setting SMART targets and customizing the employability skills necessary for the learners' development. Their professionalism and dedication are evident, always placing the learners at the core of their initiatives and prioritizing their needs above all." (Lecturer, local College)

RealMe

This year, the RealMe service provided activities and support for 69 individuals, offering them 38,082 hours (6347 attendances) of consistent, nurturing and life-enriching care in a safe, inclusive and welcoming environment.

Here are some testimonials:

"The services and support which Ealing Mencap provide for our daughter at Enterprise Lodge are a fundamental and essential part of her life and ours as her parents. She has greatly benefitted from, and enjoys her days at the Lodge undertaking the various activities organised within the RealMe programme. Coming to the Lodge and meeting her friends and supporters there and taking part in those activities are, we believe, essential to her well-being and continuing development, and they have a very big impact on her enjoyment of life." (Parent/carers of RealMe Customer)

"Our son has been attending the "Real Me" sessions at Enterprise Lodge for nearly two years and, in that time, he has become more confident and more independent. He goes in happily and comes out happily and is well supported while he is there. It is good that he is having more social interaction with other users, something he had been missing out on since Covid caused his previous day services to end." (Parent/carers of RealMe Customer)

"We have been very impressed by the staff who have encouraged our son in his particular interests - cooking and music - and also introduced him to the world of Makaton which has given him a great sense of achievement. He is always happy to meet staff and other clients on his Friday visits to Enterprise Lodge." (Parent/carers of RealMe Customer)

Hounslow Independent Travel Training Service

During Year 10 of the Hounslow Independent Travel Training Project, the team provided a range of support to 112 customers and their families.

The ITT Project's waiting list has grown to be the biggest it has been for some years, thanks to the persistence, adaptable working and positive attitude of the ITT team when promoting the service and the benefits of ITT to young people and families.

- The ITT team have piloted and are now running regular online Parent Forums with the aim to increase education to families of the ITT process, and to decrease resistance in the long term. To date two have been held, with a school-targeted event in the planning stages, and have proved beneficial for parents who have attended so far.
- The Bus Day events have also been increasing in popularity - with the next event quickly becoming fully-booked and waiting lists being created for future dates.
- The Project has faced some difficulties for part of the year whilst operating with a smaller team, having the capacity to support fewer students and families as a result.
- There has been an increase in demand for post-independent support from the team due to the increasing needs of our cohort in the past year, therefore having an impact upon capacity to support new and current students.

Here is a testimonial from one family:

"Our son, J, took possibly longer than a typical student referred to this scheme, but they have been very patient with him and ensured that all aspects of the training for him to learn the route to his college have been practised as many times as needed. Even this week stepping in and helping him navigate through taking the wrong train on his journey to college. I think the service would be greatly missed by parents in my situation. J was first assessed SIX years ago when 14. Only now has he been able to complete this training at 19 years old! J's travel trainer has taken the time to get to know J and has helped him practice all aspects of his journey to college to get to this end point. As a parent I will still worry, but today's mishap getting the wrong train shows just how far J has come." (Hounslow Parent/Carer)

Ealing Mencap Services - Summary

Including the 245 named individuals who accessed Ealing Mencap for support in 2023/24, and the 6377 clients that were helped by EAS, Ealing Mencap has directly and positively impacted the lives of 6,622 people in our local communities this year.

And, through the detailed and dedicated work of the EAS and PSS staff this year, an additional £4,829,323 has been brought back into the local economy and directly into local residents' pockets by assisting them to access their welfare benefits rights and entitlements.

Fundraising Activity

Ealing Mencap carries out fundraising activities in order to generate funds for the charity. Ealing Mencap does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year; the charity has due regard to the Code of Fundraising Practice in the UK

All the charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

The charity sustained a loss for the year of £135,041 after depreciation of £46,706 was charged. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

This financial year has been one of transition for Ealing Mencap, which has seen the retirement of two long-standing and very senior members of staff (including the CEO) and the recruitment of a number of new Trustees to the Board, including a new Chair, all of who bring with them a wealth of experience, energy and commitment to the charity.

To mitigate against the impact that such high-level changes can make within a relatively small sized charity, Trustees decided to pursue a policy of growth and investment ('Survive & Thrive') to ensure that the incoming CEO and Chair had the necessary resources and expertise available to them to reorganise and repurpose Ealing Mencap and put it on a sustainable footing, such that it would be able to meet the ever-evolving needs of an increasingly diverse local community.

To support this strategic ambition, the 'Survive & Thrive' fund of £169,260 (2023 £216,900) was designated out of the charity's reserves to enable this charity to diversify its income portfolio, reconnect with local stakeholders in the runup to its 60th Anniversary in 2025, and to develop new and relevant services that would be co-designed and co-produced with customers, their families and local stakeholders.

Therefore, in line with the Survive & Thrive plan, Trustees were aware that this financial year would report a deficit against budget. However, it is pleasing to note that of the planned deficit set at the start of this financial year of £198,298 the charity has performed better than expected.

Overall, the financial performance of Ealing Mencap during this financial year has been in line with Trustee forecasts and expectations and the Board is now focusing its energies and expertise on the challenges ahead, working with the new CEO to build positively on what has been a relatively positive year from a financial perspective.

Wider financial context, next steps

Socio-Political-Economic context

In line with our voluntary sector partners in the borough, we have been operating against a backdrop of over 11 years of 'austerity'; for example, Ealing Council's grant from central government had been cut by 64 % (based on a 2020 report by the London Councils organisation). And, during the 2023-24 financial year, Ealing Council faced a funding gap of £37.7 million with a predominant 'overspend', particularly in social services.

And, at the time of writing, whilst there has been a change of national government, it is far too soon to expect that there will be any immediate uplift in central government spending rounds and its health & social care spending. As such, we do not foresee changes to the way that local councils like Ealing commission services in the short to medium term.

And, as we reported in our last set of annual accounts, whilst we have developed one of the largest personal budgets funded adult day activities provision in Ealing, we do not expect the funding model for it to stay static. And nor do we expect the needs of the people we serve to stay static.

Next steps

To quote the VUCA model of thinking, we exist in a socio-political environment that is increasingly volatile, uncertain, complex and ambiguous, and that is why Ealing Mencap's Trustees and senior management team have taken the decisions they have this year with the Survive & Thrive plan, which will take 2 to 3 years to be fully realised. However, the goal is to ensure that - ahead of the charity's 60th Anniversary in 2025 - Ealing Mencap is a sustainable, relevant and purposeful 21st century charity that provides co-produced and co-produced services and support to the local community, which it has proudly served since 1965.

Culture change programme

To achieve these ambitions and before setting a new Strategy for the charity, Ealing Mencap will undergo a 'culture change' transformation process in the next financial year, during which it will consult with customers, families, partners, staff, volunteers and other stakeholders in order to achieve the following:

- Through cultural change and a new future vision and purpose, bring the charity back to its roots, centered at the heart of the local community.
- Measure the impact of the culture change programme over the next 2 years, and adapt and evolve it to ensure success.
- Deliver an aligned 3-year strategic plan and a 12-month operational plan that brings the culture to life for everyone involved in the charity.

A Note of heartfelt Thanks

Trustees would like to take this opportunity to note their heartfelt thanks and appreciation to Maureen Schofield, our long-serving Business Support Manager who retired after 25 years of outstanding contribution and service to Ealing Mencap and the community of people the charity has served during that time. During her time, Maureen worked alongside three Chief Executive Officers and countless other staff, volunteers and customers and never wavered in her commitment to the charity's mission and vision.

One of the CEOs that Maureen worked alongside was Lesley Dodd, who herself retired from her role in October 2023 after 12 years of outstanding leadership and contribution to the charity and its community of people. Included amongst her many successes at Ealing Mencap, is the foundation and successful launch of the Ealing Advice Service, and the creation of the RealMe and Dare to Dream services – all of which have made a huge impact in the borough.

Both Maureen and Lesley will be very much missed by all, but they have all of Ealing Mencap's best wishes for a long, healthy and happy retirement.

Reserves Policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of reserves as at 31 March 2024 would be the equivalent of 3 months budgeted costs plus 12 months mortgage capital repayments which was £538,000. The charity had unrestricted reserves of £625,126 which exceeds the target level set.

Public Benefit

The Trustees confirm that they have complied with their duty in respect of public benefit guidance published by the Charity Commission.

Reference and Administrative Details

Charity Number: 10054061

Company Number: 03039319

Registered Office: Enterprise Lodge, Stockdove Way, Greenford. UB6 8TJ.

Our advisers

Auditors: Wenn Townsend. 5 Gosditch Street, Cirencester. GL2 7AG.

Bankers: Barclays Bank plc, 177 Greenford Road, Greenford. UB6 8QX.

Solicitors: Bird & Lovibond, 3 Vine Street, Uxbridge. Middlesex. UB8 1RP.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving from 1 April 2022 to the date of approval of these financial statements were as follows:

K Emery (appointed 21.09.2023)

R Hegarty – Chair (appointed 21.09.2023)

Dr C Hilton (appointed 21.09.2023)

J Hirst

J Mills

A Nagpal (co-opted 23.11.23)

R Samuel

D Widdowson - Vice Chair

T J R Willis

G A Venus – Chair (01.04.2023-21.09.2023)

Key management personnel

L Dodd - Chief Executive and Secretary (retired, 31.10.2023)

N Demetriades – Chief Executive and Secretary (appointed 01.11.2023)

Structure, Governance and Management

Governing Document

Ealing Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association and is a registered charity with the Charity Commission. Ealing Mencap legally changed its 1995 Memorandum of Articles, these were adopted in October 2016. At this point any person who was a member of the Charity immediately prior to the adoption of these Articles automatically ceased to be a member of the Charity upon adoption of these Articles, unless they were already a Trustee of the Charity.

Appointment of trustees

As set out in the Articles of Association The Board consists of at least three and not more than twelve appointed individuals. Trustees shall be appointed by the Board, either to replace a Trustee or as an additional Trustee, for a term of up to three years, any Trustee will be eligible for re-appointment if the Board thinks fit for a further term or terms of up to three years; Trustees may serve a maximum of three terms.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees administers the charity. The board meets quarterly and there are sub-committees covering operations and finance and audit which meet quarterly in advance of the main trustees meeting. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The board of directors, is the Trustee Board. The Senior Management Team (SMT), which includes the Chief Executive, are the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- a quarterly and annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Ealing Mencap for the purposes of company law) are responsible for preparing the Report of the Trustees and 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 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 that period. In preparing the 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 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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.

Statement as to disclosure to our auditors

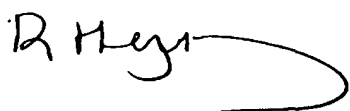
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the Board of Trustees on 16th December 2024 and signed on its behalf, by:



R Hegarty (Chair)

EALING MENCAP
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF EALING MENCAP

We have audited the financial statements of Ealing Mencap (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Wenn Townsend
Chartered Accountants
Statutory Auditor

Date: 17th December 2024

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	4	3,902	0	3,902	9,573
Charitable activities	5	924,466	873,158	1,797,624	1,725,440
Investments	6	2,968	1,041	4,009	4,153
Total income		931,336	874,199	1,805,535	1,739,166
Expenditure					
Charitable activities	7	(1,080,078)	(860,325)	(1,940,403)	(1,818,295)
Total expenditure		(1,080,078)	(860,325)	(1,940,403)	(1,818,295)
Realised gains / (losses) on investments		0	0	0	0
Unrealised gains / (losses) on investments		(173)	0	(173)	(9,459)
Net income / (expenditure)		(148,915)	13,874	(135,041)	(88,588)
Transfers		11,771	(11,771)	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	0	0	0
Net movement in funds		(137,144)	2,103	(135,041)	(88,588)
Reconciliation of funds					
Total funds brought forward		762,270	1,072,200	1,834,470	1,923,058
Total funds carried forward		625,126	1,074,303	1,699,429	1,834,470

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 22 to 35 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs - Previous Year
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
Income				
Donations and legacies	4	9,573	0	9,573
Charitable activities	5	862,237	863,203	1,725,440
Investments	6	3,210	943	4,153
Total income		875,020	864,146	1,739,166
Expenditure				
Charitable activities	7	(974,174)	(844,121)	(1,818,295)
Total expenditure		(974,174)	(844,121)	(1,818,295)
Realised gains / (losses) on investments		0	0	0
Unrealised gains / (losses) on investments		(9,459)	0	(9,459)
Net income / (expenditure)		(108,613)	20,025	(88,588)
Transfers		99,885	(99,885)	0
Other recognised gains / (losses):				
Gains / (losses) on revaluation of fixed assets		0	0	0
Net movement in funds		(8,728)	(79,860)	(88,588)
Reconciliation of funds				
Total funds brought forward		770,998	1,152,060	1,923,058
Total funds carried forward		762,270	1,072,200	1,834,470

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 22 to 35 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	1,142,039	1,159,188
Investments	16	210,305	213,778
Total fixed assets		1,352,344	1,372,966
Current assets			
Debtors	17	113,292	58,056
Cash at bank		576,488	890,998
Total current assets		689,780	949,054
Liabilities			
Creditors falling due within one year	18	(162,517)	(303,277)
Net current assets		527,263	645,777
Total assets less current liabilities		1,879,607	2,018,743
Creditors falling due after more than one year	20	(180,178)	(184,273)
Net assets		1,699,429	1,834,470
The funds of the charity:	21		
Restricted income funds		594,727	592,624
Restricted income funds: Revaluation Reserve		479,576	479,576
Unrestricted funds		625,126	762,270
Total charity funds		1,699,429	1,834,470

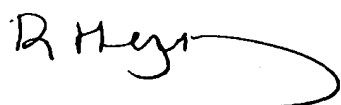
For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements set out on pages 18 to 35 were approved and authorised for issue by the Trustees on 16th December 2024 and signed on their behalf by:



R HEGARTY, CHAIR

The notes on pages 22 to 35 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2024

		2024	2023
		£	£
Cash flows from operating activities			
Net cash provided by (used in) operating activities	Note (a)	(286,884)	111,617
		<u>(286,884)</u>	<u>111,617</u>
Cash flows from investing activities:			
Dividends and interest from investments		4,009	4,153
Disposal of investments		3,300	0
Purchase of property, plant and equipment		(29,557)	0
Net cash provided by (used in) investing activities		<u>(22,248)</u>	<u>4,153</u>
Cash flows from financing activities:			
Repayments of borrowing		(5,378)	(7,482)
Net cash provided by (used in) financing activities		<u>(5,378)</u>	<u>(7,482)</u>
Change in cash & cash equivalents in the reporting period		<u>(314,510)</u>	<u>108,288</u>
Cash and cash equivalents at start of the reporting period		890,998	782,710
Cash and cash equivalents at end of the reporting period		<u>576,488</u>	<u>890,998</u>

Note (a)

Net movement in funds	(135,041)	(88,588)
Depreciation	46,706	45,298
Dividends and interest from investments	(4,009)	(4,153)
(Gains)/losses in value of investments	173	9,459
Gains / (losses) on revaluation of fixed assets	0	0
Loan repayments	5,378	7,482
Decrease /(increase) in debtors	(55,236)	60,140
Increase / (decrease) in creditors	(144,855)	81,979
Net cash inflow from operating activities	<u>(286,884)</u>	<u>111,617</u>

The notes on pages 22 to 35 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, 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 Practice as it applies from 1 January 2015.

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

Income

Membership subscriptions, donations and fund raising income are accounted for when received by the company.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

Government Grants

Grants income was received from the London Borough of Ealing, London Borough of Hounslow and the Greater London Authority. The sums are detailed in note 13.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

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

- Freehold buildings: Depreciated over 30 years, straight line method
- Motor vehicles: 25% on cost
- Office equipment: 25% on cost

Freehold Land and Buildings are included in the balance sheet at fair value and are professionally revalued every three years. Any change in fair value is recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £27,435 (2023: £18,489).

Listed Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair values as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

2. Legal status of the charity

Ealing Mencap is a charitable company incorporated in England under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote care, treatment and education for children and adults with a learning disability and to secure provisions and services commensurate with their needs.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2024	2023
	£	£
General donations	3,902	9,573
Legacies	0	0
	<u>3,902</u>	<u>9,573</u>

All income from donations and legacies was unrestricted (2023 - £nil was restricted).

5. Income from charitable activities

	2024	2023
	£	£
Grants receivable		
- Restricted	856,482	857,864
- Unrestricted	200,433	171,855
	<u>1,056,915</u>	<u>1,029,719</u>
Individual budgets and direct payments (restricted)	16,178	1,110
Individual budgets and direct payments (unrestricted)	724,533	694,611
	<u>1,797,626</u>	<u>1,725,440</u>
	Check SOFA fig	

6. Investment income

	2024	2023
	£	£
Interest received	75	34
Dividends	3,934	4,119
	<u>4,009</u>	<u>4,153</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities

	Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs		134,719	94,606	530,608	759,933
Projects' external costs		453,564	0	0	453,564
Other direct activity costs		83,353	16,255	149,068	248,676
Premises costs inc. depreciation		0	0	95,710	95,710
Rent & venue hire		33,014	400	38,189	71,603
Support & governance	9	23,252	8,981	278,684	310,917
		<u>727,902</u>	<u>120,242</u>	<u>1,092,259</u>	<u>1,940,403</u>

Analysis between restricted and unrestricted expenditure:

Restricted	722,409	0	104,758	827,167
Unrestricted	5,493	120,242	987,501	1,113,236
	<u>727,902</u>	<u>120,242</u>	<u>1,092,259</u>	<u>1,940,403</u>

Expenditure on charitable activities was £1,940,403 (2023: £1,827,670) of which £1,113,236 was unrestricted (2023: £983,549) and £827,167 was restricted (2023: £844,121).

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the sources of income directly to support those activities.

	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Costs	(727,902)	(120,242)	(1,092,259)	(1,940,403)
Personal budgets and direct payments	0	1,725	738,985	740,710
Direct grant support	723,720	57,665	275,529	1,056,914
Net income	<u>(4,182)</u>	<u>(60,852)</u>	<u>(77,745)</u>	<u>(142,779)</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 7) in the year.

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance £	Total £	Basis of Apportionment
Salary, wages & related costs	201,022		201,022	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	32,201		32,201	
Premises costs inc. depreciation	22,426		22,426	
Audit fees & annual report		6,000	6,000	
Finance, HR & Consultancy	49,268		49,268	
Legal			0	
	<u>304,917</u>	<u>6,000</u>	<u>310,917</u>	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

10. Net income/(expenditure) for the year

This is stated after charging:	2024	2023
	£	£
Operating leases	54,944	46,595
Depreciation	46,706	45,298
Mortgage interest payable	15,290	10,056
Audit fees	6,000	6,000
	<u>122,940</u>	<u>107,949</u>

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024	2023
	£	£
Salaries and wages	823,191	824,348
Social security costs	57,128	68,677
Pension costs	27,435	18,489
	<u>907,754</u>	<u>911,514</u>

No employees had employee benefits in excess of £60,000 (2023: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer (a change of post-holder with 2 months overlap took place during the year). The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £72,983 (2023: £46,428).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

12. Staff numbers

The average monthly head count was 36 staff (2023: 36 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024	2023
	Number	Number
Community care services	24	24
Management and administration	4	5
	<u>28</u>	<u>29</u>

13. Government grants

	2024	2023
	£	£
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, children's activities	697,710	736,263
LB Hounslow - Travel training	137,729	124,313
<u>Central Government</u>		
Eduction and Skills Funding Agency	0	1,500
Greater London Authority	69,789	49,508

14. Corporate taxation

The charity is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

15. Tangible fixed assets

	Freehold Land	Freehold Buildings (Property)	Office & Other Equipment	Total
	£	£	£	£
Cost				
Balance as at 1.4.23	136,998	1,113,003	97,646	1,347,647
Additions	0	29,557	0	29,557
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.24	136,998	1,142,560	97,646	1,377,204
Depreciation				
Balance as at 1.4.23	0	(90,813)	(97,646)	(188,459)
Charged for year	0	(46,706)	0	(46,706)
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.24	0	(137,519)	(97,646)	(235,165)
Net book value 31.3.24	136,998	1,005,041	0	1,142,039
Net book value 31.3.23	136,998	1,022,190	0	1,159,188

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2022. The Historical Cost of freehold land and buildings was £1,079,557 at 31st March 2024.

16. Investments

	2024	2023
	£	£
Market value as at 1 April	213,778	223,237
Additions	0	0
Disposals	(3,300)	0
Net investment gains / (losses)	(173)	(9,459)
Market value as at 31st March	210,305	213,778
Historical cost as at 31st March	175,972	179,272
UK Fixed Interest	61,010	64,163
UK Equities	86,513	73,559
Investment Trusts	40,400	45,946
Overseas Equities	22,382	30,110
	210,305	213,778

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

17. Debtors

	2024	2023
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	59,347	14,730
Other debtors	0	5,000
Prepayments	35,195	19,576
	<u>113,292</u>	<u>58,056</u>

18. Creditors

Amounts falling due within one year

	2024	2023
	£	£
Tax and social security	16,786	16,568
Accruals and deferred income	71,837	138,089
Trade and other creditors	67,845	141,288
Loan due within one year	6,049	7,332
	<u>162,517</u>	<u>303,277</u>

19. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	2024	2023
	£	£
Balance at 1st April	124,203	68,284
Amount released to income earned from charitable activities	(124,203)	(68,284)
Amount deferred in year	39,638	124,203
Balance at 31st March	<u>39,638</u>	<u>124,203</u>

20. Creditors: amounts falling due after more than one year

The mortgage of £186,227 is secured on Enterprise Lodge, Stockdove Way. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate. Interest payable for the year was £15,290 (2023: £10,056). The registered charge is dated 27th July 2012.

	2024	2023
	£	£
Mortgage balance due after more than one year (see note 23)	180,178	184,273

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

21. Analysis of charitable funds

	Balance 1.4.23	Incoming Resources and Designation	Resources Expended	Transfers to/from restricted funds	Investment gain/(loss)	Funds 31.3.24
	£	£	£	£	£	£
Analysis of movements in unrestricted funds:						
General fund	135,010	931,336	(973,383)	11,771	(173)	104,561
Designated (reserves)	458,000	0	0	0	0	458,000
Designated (Survive & Thrive)	169,260	0	(106,695)	0	0	62,565
	<u>762,270</u>	<u>931,336</u>	<u>(1,080,078)</u>	<u>11,771</u>	<u>(173)</u>	<u>625,126</u>
Analysis of movements in restricted funds:						
Freehold land/property	679,612	0	0	(17,149)		662,463
Revaluation reserve	479,576	0	0	0		479,576
Mortgage	(191,605)	0	0	5,378		(186,227)
Enterprise Lodge	<u>967,583</u>	<u>0</u>	<u>0</u>	<u>(11,771)</u>		<u>955,812</u>
Enterprise Lodge-development Fund	4,561	1,041	(1,051)	0		4,551
EAS	0	559,700	(548,605)	0		11,095
Children in Need	1,863	0	0	0		1,863
Connect Ealing	0	9,858	(3,533)	0		6,325
Participation	13,954	49,000	(47,742)	0		15,212
City Bridge Trust	7,700	0	0	0		7,700
Project Search (Ealing)	1,706	84,610	(78,087)	0		8,229
Project Search (Slough)	0	17,838	(13,574)	0		4,264
Advice Resilience Fund	26,772	2,772	(17,101)	0		12,443
CIN Employability	0	26,671	(26,671)	0		0
Saturday Youth Club	22,521	0	0	0		22,521
COMF Jan-Jun'22	2,065	0	0	0		2,065
GLA - Advice In	2,513	69,789	(55,914)	0		16,388
Community Settings grant (R)						
LBE / NW London ICB	2,499	39,593	(36,837)	0		5,255
Mental Health FY23						
LBE Winter Crisis Dec22-May23	18,041	13,327	(31,210)	0		158
Household Support Fund	173	0	0	0		173
Sports England	249	0	0	0		249
	<u>1,072,200</u>	<u>874,199</u>	<u>(860,325)</u>	<u>(11,771)</u>		<u>1,074,303</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

21. Analysis of charitable funds (continued)

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund:</i>
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The fund ensures Ealing Mencap maintains a physical centre for its charitable operations. The original grant funding and donations were conditional on them being used to fund the purchase of land and construction of a building.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
Connect Ealing	Connect Ealing is a group of 7 local charities working together to reduce social isolation and increase connections for people across the Ealing borough.
Children in Need	Awarded to run residential trips for Children.
Participation (formerly Inclusion)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice.
Project Search (Ealing) & Project Search (Slough)	Project Search is a supported internship programme delivered in partnership by Ealing Mencap and West London College.
Advice Resilience Fund	Restricted funds supporting Ealing Mencap's Advice service.
CIN Employability	The project assisted adults with employment skills and opportunities funded by Children in Need.
Saturday Youth Club	Saturday Youth Club including funding from LB Ealing (includes Holiday funding)
COMF Jan-Jun'22	Community-based support for those disproportionately impacted such as the BAME population. Funded by LB Ealing.
GLA - Advice In Community Settings grant (R)	Delivers targeted interventions to help families or individuals on low or no incomes to access advice and support. Funded by the Greater London Authority.
LBE / NW London ICB Mental Health FY23	NHS funded Mental Health project.
LBE Winter Crisis Dec22-May23	Targeted funding for those facing hardship during the winter.
Household Support Fund	A fund provided by LB Ealing to enable emergency payments to be made to residents of the borough for help with household bills
Sports England	Sports coaching sessions
Designated (Survive & Thrive)	Designated to redevelop and refocus strategic aspects of our charitable work including the new Parent Support Service.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	210,305	1,142,039	1,352,344
Cash at bank and in hand	418,359	158,129	576,488
Other net current assets/(liabilities)	(3,538)	(45,687)	(49,225)
Creditors of more than one year	0	(180,178)	(180,178)
	<u>625,126</u>	<u>1,074,303</u>	<u>1,699,429</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	213,778	1,159,188	1,372,966
Cash at bank and in hand	657,178	233,820	890,998
Other net current assets/(liabilities)	(108,686)	(136,535)	(245,221)
Creditors of more than one year	0	(184,273)	(184,273)
	<u>762,270</u>	<u>1,072,200</u>	<u>1,834,470</u>

23. Financial Instruments

Financial instruments measured at amortised cost comprise the mortgage provided by Barclays Bank Plc to the charity secured on the freehold land and buildings at Enterprise Lodge, Stockdove Way, Perivale, Middlesex. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate.

	2024 £	2023 £
Mortgage repayable - less than 1 year	6,049	7,332
Mortgage repayable - within 1 to 2 years	7,053	8,518
Mortgage repayable - within 2 to 5 years	24,967	29,553
Mortgage repayable in over 5 years	148,157	146,202
	<u>186,226</u>	<u>191,605</u>

24. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of approval of the 2023 financial statements and accordingly there are no related provisions.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

25. Operating leases	2024	2023
	£	£
Land and buildings due:		
Within one year	37,500	37,500
Between one and five years	150,000	150,000
More than five years	46,875	84,375
Office equipment due:		
Within one year	13,720	18,876
Between one and five years	0	29,714
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

	2024	2023
	£	£
26. Capital Commitments		
Capital expenditure that has been contracted for but has not been provided for in the financial statements	None	None
Capital expenditure that has been authorised by the Board but has not yet been contracted for	None	None

27. Related Party Transactions

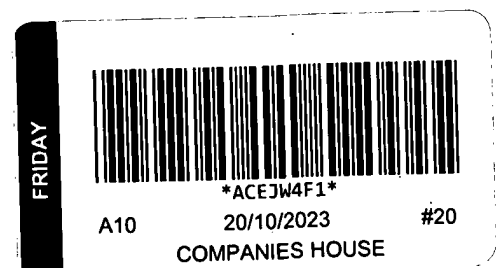
One trustee has a family member in paid employment at standard pay rates with the charity at a salary of £17,400 (2023 £16,243).

Accounts

EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
31st March 2023

Charity Number: 1054061

Company Number: 03039319



Report of the Trustees for the Year Ending 31st March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Our Aims and Purpose

Our charity's purposes as set out in the objects contained in the company's memorandum of association: are that we provide support and services for people with a learning disability and other disabilities or other disadvantaged persons, their carers and families.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and the income from fees and charges to cover its operating costs.

Our Vision is:

To change society so that disabled people can fully enjoy their rights and live as happily and independently as possible.

Our mission is:

Disabled people will have every opportunity throughout their life to achieve their full potential.

Ensuring our work delivers our aims

We have remained focused and have achieved many of the objectives we set ourselves in our 2 year 21-23 Changing Lives Strategic plan. Our plan has enabled us to navigate our way through the challenges we are still facing after a global pandemic and we continue to make a slow recovery from it. The Covid pandemic, the changing needs of our beneficiaries, the changing expectations of our external funders/stakeholders and the cost-of-living crisis/social care staff shortage crisis is now having an adverse impact on our income. Plus, and importantly Ealing Council has now revised its commissioning strategy and the aim is to move away from non-building-based services which have provided a significant proportion of Ealing Mencap's income and contribution to central and management costs for many years. This is not new news to us, and as outlined in our commitments for 22-23 we have over the past year been working towards the last year of our strategic plan, as well as considering our strategic direction going forward into 2024 and beyond.

Changing our strategic direction as a charity, as well as considering our business model, which has served us well is now of paramount importance. As outlined in one of our 22-23 objectives we need to shift away from the reliance of social care funding as our business model is not fit for the future. To help us with our thinking we have recently been working with Charities Aid Foundation to develop a new strategy that will enable Ealing Mencap to change, survive and thrive, during what will continue to be a challenging time for both the charity and our beneficiaries.

We now understand/recognise and are committed to both changing the focus of what we do and modernising management and our delivery over the next few years. We have agreed that we need to still, whilst we can, meet the needs of our existing customers and proactively change our approach so we can reach those that we are not currently supporting.

We have agreed that our Vision and Mission and values are fit for purpose for the next year and instead of developing a new 2/3-year strategy we are going to be working with a succinct one year 23-24 action plan. The next few years will be critical for the charity as it seeks to modernise and change. It is important therefore that to the extent that it is possible, the charity has strong and consistent leadership. Work has already begun to strengthen and diversify the skillset of the board of trustees. The CEO will be retiring at the end of December 2023 and the role will revert to a full-time position and a new chair will be appointed within the next year. We are committed to continuing to provide legacy services to existing customers and we will continue to innovate and seek to develop new relevant funded provision for disabled people and their families.

Almost 5,500 adults with a learning disability are living in our community and many are reliant on help from their neighbours and families. We want to positively impact on the lives of everyone with a learning disability. Over the next two years as part of the transformation of our offer we will proactively reach out into the community and create new charitable support products for people who are ineligible for statutory funding, so that everyone has support that is relevant to them when they need it.

We will continue to research and make use of technology, so we can swiftly respond to the changing needs of our community. We are optimistic as we move into a new era for the charity. We are aware that as we transform, we will need to reorganise roles and responsibilities and use reserves, if required, as we remain committed to creating a better society where the lives of disabled people are truly considered of equal value and worth.

We are now at the end of our 21-23 Changing Lives Strategic Plan, the associated priorities/aims & objectives to meet them. Throughout this year the outcomes and associated objective have been reviewed on a quarterly/ end of year basis; considering what we achieved from our work and any associated risks therein.

The main priorities of our 21-23 Changing Lives Strategic Plan were :

We made a commitment that by 2023 we will:

PRIORITIES

- 1) Have a strong understanding of the unmet needs of disabled people and their families in Ealing and will have an offering and brand that they like and engage with, so increasing the number of people accessing our support to improve their lives.**
- 2) Have redirected resources away from the current personal budget financed model of service provision, so assisting a greater number of disabled people and their families to access their rights and live as happily as independently as possible.**
- 3) Be a modern and agile charity providing support relevant for disabled people and their families now and for the future.**
- 4) Have diversified our income sources, so reducing our reliance on personal budget income to pay for core costs and improving our financial stability and sustainability.**

Our activities/services to meet our purpose

Adults and Children

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- Children's activities, clubs, short respite holiday breaks.
- We provide employment training, internships and a Back Into Employment Service. Our employment services are made up of a number of different offers; Dare to Dream is a service that provides training and support to understand the route to meaningful employment opportunities. Project Search provides internships in partnership with the local college, a new employer Marriott Hotel. Employment Support, supports young people up to the age of 24 into paid employment.
- Young Persons Travel Training Service in Hounslow.

Participation

- We provide a service, which assists young people and adults to have a voice both locally and nationally.
- We support the Learning Disability Power Group making sure people's voices are heard and the views of

We do this by:

- Making sure information is accessible.
- Using lots of different ways to get information out there – like social media.
- Raising awareness and campaigning on issues that matter to our customers.
- Holding consultations on behalf of the local authority so that our customers can be involved in the decisions that affect them.
- Working with professionals so they understand the best way to support people with disabilities in our

Advice

- We are the lead organisation for a 10-partner advice consortium, Ealing Advice Service EAS. This service provides a local generalist and specialist advice service that aims to provide the people of Ealing with access to high-quality advice. The service brings together key advice agencies in Ealing, who provide a joined-up service which offers residents support on housing, debt, immigration, welfare benefits, employment, travel and transport concessions, welfare payments, mental health and community care; legal representation and a specialist solicitor or caseworker, where required. This grant was due to end in March 2023 and has been extended till Oct 2023 and we are currently reapplying with a view to include 2 new partners, if we are successful.

Parent Support (a service paid for from reserves, agreed till March 2024)

➤ We have allocated funding from our reserves to provide a new service especially for Parents. This service in the past year has started to establish itself in Ealing and is already in great demand. The service is supporting parents and carers whom have many challenging and differing needs. The service supports them on an individual basis through each stage of the journey the vision that this service will make it easier for parents to find and engage with the right support when they need it.

Achievements and Performance of activities

The charity this year is still facing many challenges, due to the aftermath of COVID 19, and other environmental factors that the social care sector are facing; recruitment issues, cost of living crisis/ wage increases against a social care sector that cannot afford an uplift for provider/charity income (see above under **Ensuring our work delivers our aims**). We have made good progress over the last year and income has increased by £159k. We have, where possible, continued to cut costs. However, we have an end of year deficit of £89k albeit this is £144k better than we originally expected as spending from the Survive and Thrive designated fund has been phased over a longer period.

This is what we said success would look like and our achievements/impact in 22-23. We are pleased with many of the outcomes and those that have been difficult to achieve are carried forward into the 23-24 action plan. The outcomes thus far:

We said that we would do under Priority 1 this year;

- **Determine what Ealing Mencap will be and provide as a charity beyond 2023, confirm decisions and actions including deciding on name and brand change and sign off at Board.**
- **Engage fully and support the delivery of consultation activities for the Ealing Council 5-year All-Age Learning Disability Strategy Consultation process ensuring our customers, people with learning disabilities and parents participate and have their say.**
- **Influence decision makers for the 5-year All-Age Learning Disability Strategy so that it delivers outcomes matching what people with learning disabilities and their supporters say is needed.**
- **Source, commission and organise facilitated consultant support service to hold workshops for finance/business modelling and strategy planning, to create and agree a succession process and vision for 2023 - 2028. This may involve considering our core offering, finance/funding model and resources required, identity and USP.**
- **Create strong promotional material (market research/survey outcomes/feedback/annual report etc) and widely advertise our charity and all it offers disabled people and their families.**

What we said we would do under Priority 2 this year:

- **Establish, and trial a range of free at point of contact charitable support products for disabled people and their families on a test and learn basis.**
- **Allocate sufficient staff resources, time and attention to recruitment, service design and promotional activities so that we can successfully establish, launch, and deliver the Parent Support and My Time Services as new offerings.**

- Agree and implement an agreed organisational marketing strategy to effectively promote our charity to a wider audience who are not in receipt of statutory social care provision.
- Consider, explore, and agree what other 'free at point of contact' products/support we can develop and offer to provide more options that enable us to interact with the wider community audience and create change in society. Current ideas include training and engagement with employers, hub and spoke based activities, membership platform, and information/advice sessions with experts.
- Our H&SC Grants - EAS Consortia and Saturday Youth Scheme - are due to be tendered in August 2023. Sufficient staff resource, time and attention will need to be allocated to completing the tender process to give every chance of success.

We said that we would do under Priority 3 this year:

- Operate our services using a cost effective/resource efficient model of delivery - the rising costs of living across all cost centres is challenging our current price model.
- Carry out a systems/process/technology assessment to identify opportunities to streamline or improve business operations efficiency.
- Carry out a digital review to identify hardware, software, technology, skills set, social media, CRM and resource gaps - £20k expenditure from reserves has been set aside to reduce longer term core/central operations costs

We said that we would do under Priority 4 this year:

- Carry out a form, task, and function assessment of the SMT and management team to identify gaps, overlap and opportunities for implementing further cost savings and/or enhanced operational delivery.
- Implement further cost savings including facilities, staffing and resources based on actual financial position.
- Source and invite an external finance consultant to analyse and assess our current financial position and business model, and then facilitate a workshop with the Trustees to discuss and agree what actions should be taken in response to risks and to create a new strategy/business model for the SMT to implement.
- Identify and commit to allocating resources/staffing to enable us to implement opportunities for securing increased levels of unrestricted income to better align income v expenditure, reduce the deficit budget, improve our financial stability and sustainability.

What we have achieved under our 4 priorities this year via our services and for our beneficiaries:

6,788 named individuals accessed Ealing Mencap for support in 2022/23. This number was predominantly due to 6,478 people seeking assistance from our Ealing Advice Service, importantly 136 of these individuals were supported by our new Parent Support Service. Through our EAS advice consortia in 2022/23 we brought an additional £3,692,940 million into residents' pockets by assisting people to access their welfare benefits rights and entitlements, over a million more pounds than last year.

The number of people accessing our daily activities as expected has only increased slowly. Between our day services, My Town children's service, Hounslow Travel training and our employment services we have worked with 310 individuals.

Job Start is set up to support 18-24-year-olds through the 12-week support package. We have supported 12 through the Program and currently 5 are in paid employment and another 2 we supported to join supported internships.

Part of the funding is also to support 14-18-year-olds in school in the next steps career sessions 23 young people have completed these sessions and the feedback from schools has been very positive.

We still run our Project Search service but unfortunately after many years and again due to COVID 19 our 12-placed internship program at the Hilton T5 Hotel at Heathrow is officially closed. We have been working with a new hotel; Delta Hotels Marriott Windsor Slough, this is going well, albeit we are working with fewer interns and then gaining less paid job outcomes as there are now many Project Search programs around North West London. We have worked with 9 young people this year and 5 (55%) are in paid employment.

Adult and Children's Performance: we delivered 9,014 sessions of face to face day opportunities support to 87 adults and 183 sessions of face to face support to children 54 children. Our adults and children's services, are still struggling with gaining new/relevant referrals and when funding is available via either new customers or grants being able recruit the right staff has also impacted/hindered our ability to grow/change what we do; we have not been able to gain the momentum we need in starting our new innovative children (and hopefully in the future adults) community based My Town service due to these reasons.

Hounslow Independent Travel Training (HITT): have throughout this year continued to travel train young people and have successfully trained 22 young people into independent travel after working with over a 147 individuals and their families. Plus we have now been informally told that the contract will be carried on for another year, which is positive news.

Our Participation service has worked closely with the Partnership Board/ Ealing Council on the development/consultation and endorsement of Ealing Councils All Age Learning Disability Strategy. The local Adult Partnership board is now a driving force of this strategy and is continuing its work in enabling the voice of our customers and their families to come to the fore in Ealing.

The Ealing Advice Service (EAS)

EAS performance: EAS have worked/supported 6,478 individual clients this year.

Our services remain highly regarded by the people they serve, their families and other voluntary and independent organisations. We are still proactively trying to reach those that do not use our services, by trialling/introducing different on-line support information/options for both.

Fundraising Activity

Ealing Mencap carries out fundraising activities in order to generate funds for the charity. Ealing Mencap does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year; the charity has due regard to the Code of Fundraising Practice in the UK

All the charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

The charity sustained a loss for the year of £89k after depreciation of £45k was charged. The main reason for the deficit was that the board agreed to fund the £87k deficit on the Parents Support Service from reserves. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

Our current business model, staffing shortages, different commissioning and the shortage of appropriate grants continues to affect our ability to increase our income. It has been a challenging year however, the difficult decision that needed to be made around finances and structure are now proceeding and will be actioned as part of the next years Transformational action plan. We have reserves to support us to redefine who we are as a charity and we will continue to ensure that risk management is an integral part of governance and planning/project management processes.

Principal Risks and Uncertainties

Financial effect of significant events

We have been operating against a backdrop of over 10 years of austerity the Ealing Council's government grant has been cut by 64 % based on a 2020 report by the London Councils organisation and Ealing Council is currently overspent by £21 million, with a predominant 'overspend', particularly in social services. There is an expectation of cuts and changes in the way services are commissioned. We have identified for some time that to survive we need to change. Whilst we have built up/grown what has arguably been the largest personal budget funded adult day activities provision in Ealing, a model that has served us well, generating significant unrestricted and surplus income to pay for the core costs of the charity. We identified some time ago that this business model is now vulnerable and must be changed. It has taken this financial year with the support of an outside commissioned service Charity Aids Foundation (CAF) to move us forward. We have struggled to consider change mainly because we are still delivering services to our legacy day opportunity customers, whilst receiving reduced referrals. However, it has now been agreed that our ambitions as a charity need to change; we will continue to use some of the allocated surplus agreed last year to re-develop and refocus some aspects of our charitable work. We will be restructuring our senior management team as the core functions of the organisations are currently operating at pre pandemic levels and are not fit for purpose, plus they are operating at a significant financial deficit.

Whilst we are concerned, we are equally optimistic that we will thrive and change the charity and we will continue to meet the needs of our beneficiaries' and stakeholders and reach those that we do not currently serve using our 23/24 focused action plan as an aid and driver.

Reserves Policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves as at 31 March 2023 would be the equivalent of 3 months budgeted costs being £458k and that these should be designated from unrestricted reserves.

Total unrestricted funds at 31 March 2023 were £762k. Of these, £169k was designated for the "Survive and Thrive" project to redevelop and refocus some fundamental strategic aspects of our charitable work to be undertaken over the course of 2022 & 2023. After designating £458k as required by the reserves policy, undesignated unrestricted reserves totalled £165k.

Plans for Future Periods

Our future strategic direction:

We are continuing to proactively take action to further improve people's knowledge/perception of our charity, whilst continuing to provide the legacy support services we provide. We will now be proactively working towards changing what we do so we can create further opportunities to work with the younger generation. We need to provide products, services and support that appeal to them and what are needed for those that do not meet criteria for social care. Achieving our priorities means we will be having a positive impact on the lives of more disabled people and their families by providing support that is relevant to them.

For the past two years we have focused on the inequalities of health, wealth, opportunity and digital inclusion. Given feedback we have received and the current external factors – it is clear that a root and branch reform of health and social care is desperately needed as the current system which governs and funds the way people with a learning disability are supported is fundamentally broken. Given our limited financial resources, we have no choice but to assume that there will be no significant change in national or local policy/direction in the foreseeable future and as a charity we will need to transform and shift our focus. Whilst we will continue to focus on the five areas outlined above as part of our transformational action plan 2023/2024, the main focus in the coming year will be the recruitment of a new fulltime CEO (the current Parttime CEO is retiring in December 2023) and the restructure of the senior management team to support Ealing Mencap to have a core support function that is suitable/financially viable to carry the charity forward so we can continue to reduce inequality and disadvantage, innovate, provide support services directly for disabled people and their families, use our influence, to challenge discrimination and create a wider change in society, which in turn will enable us to thrive and survive.

To ensure that our 1-year action plan going forward is successful and the transformational ambitions we desire are achieved, within a much smaller/challenging financial envelope, we have set ourselves clear priorities/goals outlined below and we will continue to collate real data to demonstrate and evidence our impact.

As a charity we have 8 strategic drivers for our 1 year 2023-24 transformational action plan:

- 1. External factors**
- 2. The priorities for our beneficiaries have shifted**
- 3. Unsustainable current business model –**
- 4. Raise substantial funds from non-statutory sources money from third party sources including philanthropy, legacies and individual giving**
- 5. Engagement with beneficiaries and supporters in particular making use of digital technologies.**
- 6. We should continue, at least for the time being, to provide legacy services to existing customers and to try to develop the My Town service.**
- 7. Succession planning - The next few years will be critical for the charity as it seeks to modernise and change.**
- 8. Transition**

How will we transition: Using our 2023-2024 Transition Action Plan our Priorities will be:

Priority 1 - Strategy & Services

- **We will realign our purpose; we need to have a clear sense of what this is and what impact we want to achieve for disabled people and their families.**

- We will continue to strengthen our community reach- ensuring that local people with disabilities and their families know about Ealing Mencap and what we can do for them is essential. Equally, ensuring consistent messaging to a wider business and community audience will assist in fundraising, support and partnerships that will benefit the charity and our beneficiaries.

Priority 2 - Leadership & Decision Making

- **Diversify Board** - need wider representation of all sectors of the community, with ranging views/experiences/skills.
- **Recruit new Chair** as existing Chair intends to step down and will need a replacement with good handover
- **Recruit FT CEO** - current CEO has informed Board/SMT of intention to retire at the end of Dec 2023.
- **Re-organise SMT/Team** and any other posts if required
- **Strong Decision Making** - accountability, authority, timeliness, and transparency of decision making is critical at this stage of the organisations development.

Priority 3 - Funding & Sustainability

- **Diversify Income**
- **Reimagine use of Building Assets**

Priority 4 - People and Culture

- **Ensure strong communication across organisation** to keep teams motivated, supported and delivering at high performing level

Priority - 5

- **Review intended impact**
- **Capture Impact**

The Trustees confirm that they have complied with their duty in respect of public benefit guidance published by the Charity Commission.

Reference and Administrative Details

Charity Number: 10054061

Company Number: 03039319

Registered Office: Enterprise Lodge, Stockdove Way, Greenford. UB6 8TJ.

Our advisers

Auditors: Wenn Townsend. 5 Gosditch Street, Cirencester. GL2 7AG.

Bankers: Barclays Bank plc, 177 Greenford Road, Greenford. UB6 8QX.

Solicitors: Bird & Lovibond, 3 Vine Street, Uxbridge. Middlesex. UB8 1RP.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving from 1 April 2022 to the date of approval of these financial statements were as follows:

G A Venus - Chair
D Widdowson - Vice Chair
T J R Willis
J Mills
R Samuel (appointed 19th May 2022)
J Hirst (appointed 5th April 2023)

Key management personnel

L Dodd - Chief Executive and Secretary

Structure, Governance and Management

Governing Document

Ealing Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association and is a registered charity with the Charity Commission. Ealing Mencap legally changed its 1995 Memorandum of Articles, these were adopted in October 2016. At this point any person who was a member of the Charity immediately prior to the adoption of these Articles automatically ceased to be a member of the Charity upon adoption of these Articles, unless they were already a Trustee of the Charity.

Appointment of trustees

As set out in the Articles of Association The Board consists of at least three and not more than twelve appointed individuals. Trustees shall be appointed by the Board, either to replace a Trustee or as an additional Trustee, for a term of up to three years, any Trustee will be eligible for re-appointment if the Board thinks fit for a further term or terms of up to three years; Trustees may serve a maximum of three terms.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees administers the charity. The board meets quarterly and there are sub-committees covering operations and finance and audit which meet quarterly in advance of the main trustees meeting. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The board of directors, is the Trustee Board. The Senior Management Team (SMT), which includes the Chief Executive, are the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- a quarterly and annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Ealing Mencap for the purposes of company law) are responsible for preparing the Report of the Trustees and 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 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 that period. In preparing the 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 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the Board of Trustees on 21st September 2023 and signed on its behalf, by:



G Venus (Chair)

EALING MENCAP
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF EALING MENCAP

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

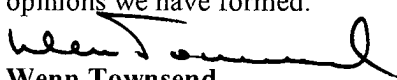
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Wenn Townsend
Chartered Accountants
Statutory Auditor

Date: 30 October 2023

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies	4	9,573	0	9,573	7,332
Charitable activities	5	862,237	863,203	1,725,440	1,567,655
Investments	6	3,210	943	4,153	4,070
Total income		875,020	864,146	1,739,166	1,579,057
Expenditure					
Charitable activities	7	(974,174)	(844,121)	(1,818,295)	(1,641,036)
Total expenditure		(974,174)	(844,121)	(1,818,295)	(1,641,036)
Realised gains / (losses) on investments		0	0	0	0
Unrealised gains / (losses) on investments		(9,459)	0	(9,459)	(346)
Net income / (expenditure)		(108,613)	20,025	(88,588)	(62,325)
Transfers		99,885	(99,885)	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	0	0	0
Net movement in funds		(8,728)	(79,860)	(88,588)	(62,325)
Reconciliation of funds					
Total funds brought forward		770,998	1,152,060	1,923,058	1,985,383
Total funds carried forward		762,270	1,072,200	1,834,470	1,923,058

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 34 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs - Previous Year
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Income				
Donations and legacies	4	7,332	0	7,332
Charitable activities	5	742,863	824,792	1,567,655
Investments	6	4,070	0	4,070
Total income		754,265	824,792	1,579,057
Expenditure				
Charitable activities	7	(819,188)	(821,848)	(1,641,036)
Total expenditure		(819,188)	(821,848)	(1,641,036)
Realised gains / (losses) on investments		0	0	0
Unrealised gains / (losses) on investments		(346)	0	(346)
Net income / (expenditure)		(65,269)	2,944	(62,325)
Transfers		33,807	(33,807)	0
Other recognised gains / (losses):				
Gains / (losses) on revaluation of fixed assets		0	0	0
Net movement in funds		(31,462)	(30,863)	(62,325)
Reconciliation of funds				
Total funds brought forward		802,460	1,182,923	1,985,383
Total funds carried forward		770,998	1,152,060	1,923,058

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 34 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,159,188	1,204,486
Investments	16	213,778	223,238
Total fixed assets		1,372,966	1,427,724
Current assets			
Debtors	17	58,056	118,196
Cash at bank		890,998	782,710
Total current assets		949,054	900,906
Liabilities			
Creditors falling due within one year	18	(303,277)	(217,133)
Net current assets		645,777	683,773
Total assets less current liabilities		2,018,743	2,111,497
Creditors falling due after more than one year	20	(184,273)	(188,439)
Net assets		1,834,470	1,923,058
The funds of the charity:	21		
Restricted income funds		592,624	672,484
Restricted income funds: Revaluation Reserve		479,576	479,576
Unrestricted funds		762,270	770,998
Total charity funds		1,834,470	1,923,058

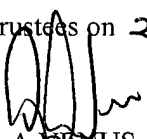
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements set out on pages 17 to 33 were approved and authorised for issue by the Trustees on 21st September 2023 and signed on their behalf by:


G A VENUS, CHAIR


D WIDDOWSON, VICE CHAIR

The notes on pages 21 to 34 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2023

		2023	2022
		£	£
Cash flows from operating activities			
Net cash provided by (used in) operating activities	Note (a)	111,617	(27,995)
		<u>111,617</u>	<u>(27,995)</u>
Cash flows from investing activities:			
Dividends and interest from investments		4,153	4,070
Purchase of property, plant and equipment		0	0
Net cash provided by (used in) investing activities		<u>4,153</u>	<u>4,070</u>
Cash flows from financing activities:			
Repayments of borrowing		(7,482)	(10,851)
Net cash provided by (used in) financing activities		<u>(7,482)</u>	<u>(10,851)</u>
Change in cash & cash equivalents in the reporting period		<u>108,288</u>	<u>(34,776)</u>
Cash and cash equivalents at start of the reporting period		782,710	817,486
Cash and cash equivalents at end of the reporting period		<u>890,998</u>	<u>782,710</u>

Note (a)

Net movement in funds	(88,588)	(62,325)
Depreciation	45,298	48,851
Dividends and interest from investments	(4,153)	(4,070)
(Gains)/losses in value of investments	9,459	346
Gains / (losses) on revaluation of fixed assets	0	0
Loan repayments	7,482	10,851
Decrease /(increase) in debtors	60,140	(26,351)
Increase / (decrease) in creditors	81,979	4,703
Net cash inflow from operating activities	<u>111,617</u>	<u>(27,995)</u>

The notes on pages 21 to 34 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, 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 Practice as it applies from 1 January 2015.

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

Income

Membership subscriptions, donations and fund raising income are accounted for when received by the company.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

Government Grants

Grants income was received from the London Boroughs of Ealing and Hounslow and Central Government. The sums are detailed in note 13.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

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

- Freehold buildings: Depreciated over 30 years, straight line method
- Motor vehicles: 25% on cost
- Office equipment: 25% on cost

Freehold Land and Buildings are included in the balance sheet at fair value and are professionally revalued every three years. Any change in fair value is recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £18,489 (2022: £19,537).

Listed Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair values as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

2. Legal status of the charity

Ealing Mencap is a charitable company incorporated in England under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote care, treatment and education for children and adults with a learning disability and to secure provisions and services commensurate with their needs.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2023	2022
	£	£
General donations	9,573	7,332
Legacies	0	0
	<u>9,573</u>	<u>7,332</u>

£4,299 was donated by the Ealing Housing Association on closure of its bank account for the purpose of providing housing advice. All income other from donations and legacies was unrestricted (2022 - all unrestricted).

5. Income from charitable activities

	2023	2022
	£	£
Grants receivable		
- Restricted	857,864	823,979
- Unrestricted	171,855	168,293
	<u>1,029,719</u>	<u>992,272</u>
Individual budgets and direct payments (restricted)	1,110	813
Individual budgets and direct payments (unrestricted)	694,611	574,570
	<u>1,725,440</u>	<u>1,567,655</u>

6. Investment income

	2023	2022
	£	£
Interest received	34	3
Dividends	4,119	4,067
	<u>4,153</u>	<u>4,070</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities

	Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs		145,253	108,017	545,218	798,488
Projects' external costs		426,292	0	0	426,292
Other direct activity costs		89,483	21,525	85,949	196,957
Premises costs inc. depreciation		0	1,200	61,856	63,056
Rent & venue hire		31,215	600	37,500	69,315
Support & governance	9	23,255	26,619	214,313	264,187
		<u>715,498</u>	<u>157,961</u>	<u>944,836</u>	<u>1,818,295</u>

Analysis between restricted and unrestricted expenditure:

Restricted	710,964	34,667	98,490	844,121
Unrestricted	4,534	123,294	846,346	974,174
	<u>715,498</u>	<u>157,961</u>	<u>944,836</u>	<u>1,818,295</u>

Expenditure on charitable activities was £1,827,670 (2022: £1,641,036) of which £983,549 was unrestricted (2022: £819,188) and £844,121 was restricted (2022: £821,848).

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the sources of income directly to support those activities.

	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Costs	(715,498)	(157,961)	(944,836)	(1,818,295)
Personal budgets and direct payments	2,486	1,085	690,754	694,325
Direct grant support	738,830	73,981	218,304	1,031,115
Net income	<u>25,818</u>	<u>(82,895)</u>	<u>(35,778)</u>	<u>(92,855)</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 7) in the year.

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support	Governance	Total	Basis of Apportionment
	£	£	£	
Salary, wages & related costs	147,058	0	147,058	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	32,596	0	32,596	
Premises costs inc. depreciation	35,000	0	35,000	
Audit fees & annual report	0	6,000	6,000	
Finance, HR & Consultancy	43,533	0	43,533	
Legal	0	0	0	
	<u>258,187</u>	<u>6,000</u>	<u>264,187</u>	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

10. Net income/(expenditure) for the year

This is stated after charging:	2023	2022
	£	£
Operating leases	46,595	52,194
Depreciation	45,298	48,851
Mortgage interest payable	10,056	6,475
Audit fees	6,000	5,400
	<u>107,949</u>	<u>112,920</u>

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	824,348	757,682
Social security costs	68,677	60,714
Pension costs	18,489	16,349
	<u>911,514</u>	<u>834,745</u>

No employees had employee benefits in excess of £60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £46,428 (2022: £47,440).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

12. Staff numbers

The average monthly head count was 36 staff (2022: 39 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Community care services	24	21
Management and administration	5	6
	<u>29</u>	<u>27</u>

13. Government grants

	2023 £	2022 £
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, children's activities	736,263	676,074
LB Hounslow - Travel training	124,313	129,873
<u>Central Government</u>		
HMRC Job Retention Scheme Grant	0	2,761
Education and Skills Funding Agency	1,500	1,500
Greater London Authority	49,508	13,591

14. Corporate taxation

The charity is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

15. Tangible fixed assets

	Freehold Land	Freehold Buildings (Property)	Office & Other Equipment	Total
	£	£	£	£
Cost				
Balance as at 1.4.22	136,998	1,113,003	97,646	1,347,647
Additions	0	0	0	0
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.23	<u>136,998</u>	<u>1,113,003</u>	<u>97,646</u>	<u>1,347,647</u>
Depreciation				
Balance as at 1.4.22	0	(45,515)	(97,646)	(143,161)
Charged for year	0	(45,298)	0	(45,298)
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.23	<u>0</u>	<u>(90,813)</u>	<u>(97,646)</u>	<u>(188,459)</u>
Net book value 31.3.23	<u>136,998</u>	<u>1,022,190</u>	<u>0</u>	<u>1,159,188</u>
Net book value 31.3.22	<u>136,998</u>	<u>1,067,488</u>	<u>0</u>	<u>1,204,486</u>

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2022. The Historical Cost of freehold land and buildings was £1,050,000 at 31st March 2023.

16. Investments

	2023	2022
	£	£
Market value as at 1 April	223,237	223,583
Additions	0	0
Disposals	0	0
Net investment gains / (losses)	(9,459)	(346)
Market value as at 31st March	<u>213,778</u>	<u>223,237</u>
Historical cost as at 31st March	<u>179,272</u>	<u>179,272</u>
UK Fixed Interest	64,163	65,140
UK Equities	73,559	75,757
Investment Trusts	45,946	51,083
Overseas Equities	30,110	31,257
	<u>213,778</u>	<u>223,237</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

17. Debtors

	2023	2022
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	14,730	59,228
Other debtors	5,000	10,625
Prepayments	19,576	29,593
	<u>58,056</u>	<u>118,196</u>

18. Creditors

Amounts falling due within one year

	2023	2022
	£	£
Tax and social security	16,568	17,572
Accruals and deferred income	138,089	63,504
Trade and other creditors	141,288	109,855
Loan due within one year	7,332	9,473
	<u>303,277</u>	<u>200,404</u>

19. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	2023	2022
	£	£
Balance at 1st April	68,284	53,584
Amount released to income earned from charitable activities	(68,284)	(53,584)
Amount deferred in year	124,203	68,284
Balance at 31st March	<u>124,203</u>	<u>68,284</u>

20. Creditors: amounts falling due after more than one year

The mortgage of £191,605 is secured on Enterprise Lodge, Stockdove Way. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate. Interest payable for the year was £10,056 (2022: £6,475). The registered charge is dated 27th July 2012

	2023	2022
	£	£
Mortgage balance due after more than one year (see note 23)	184,273	188,439

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

21. Analysis of charitable funds

	Balance 1.4.22	Incoming Resources and Designation	Resources Expended	Transfers to/from restricted funds	Investment gain/(loss)	Funds 31.3.23
	£	£	£	£	£	£
Analysis of movements in unrestricted funds:						
General fund	554,098	417,020	(864,465)	37,816	(9,459)	135,010
Designated (reserves)		458,000				458,000
Designated (Survive & Thrive)	216,900	0	(109,709)	62,069	0	169,260
	<u>770,998</u>	<u>875,020</u>	<u>(974,174)</u>	<u>99,885</u>	<u>(9,459)</u>	<u>762,270</u>
Analysis of movements in restricted funds:						
Freehold land/property	724,910	0	0	(45,298)		679,612
Revaluation reserve	479,576	0	0	0		479,576
Mortgage	(199,087)	0	0	7,482		(191,605)
Enterprise Lodge	<u>1,005,399</u>	<u>0</u>	<u>0</u>	<u>(37,816)</u>		<u>967,583</u>
Enterprise Lodge- development Fund	3,618	943	0	0		4,561
EAS	0	542,206	(542,206)	0		0
Children in Need	13,452	241	(11,830)	0		1,863
Participation	6,611	49,000	(41,657)	0		13,954
City Bridge Trust	4,557	27,038	(23,895)	0		7,700
Project Search	1,819	72,379	(72,492)	0		1,706
Advice Resilience Fund	25,338	4,229	(2,795)	0		26,772
CIN Employability	5,886	20,112	(25,998)	0		0
Children & Young People's Fund	62,069	0	0	(62,069)		0
Saturday Youth Club	13,662	31,695	(22,836)	0		22,521
COMF Jan-Jun'22	1,341	10,707	(9,983)	0		2,065
GLA - Advice In Community Settings grant (R)	7,886	49,508	(54,881)	0		2,513
LBE / NW London ICB Mental Health FY23	0	29,435	(26,936)	0		2,499
LBE Winter Crisis Dec22- May23	0	26,653	(8,612)	0		18,041
Household Support Fund	173	0	0	0		173
Sports England	249	0	0	0		249
	<u>1,152,060</u>	<u>864,146</u>	<u>(844,121)</u>	<u>(99,885)</u>		<u>1,072,200</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

21. Analysis of charitable funds (continued)

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund:</i>
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The purpose of the fund is to ensure Ealing Mencap maintains a secure physical centre for its charitable operations. The original grant funding and donations were conditional on them being used to fund the purchase of land and construction of a building.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
Children in Need	3 year grant awarded to run two residential trips per year for Children. Y3 has been deferred to 2022/22 due to Covid 19 at the request of the funder.
Participation (formerly Inclusion)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice for 21 hours per week.
Project Search	Project Search is a supported internship programme delivered in partnership by Ealing Mencap alongside the Marriot Hotel, Coins and West London College, Southall.
Advice Resilience Fund	Funding from CAF Resilience Fund and LB Ealing to enable the continuation of an advisor post into FY22 formerly funded by the City Bridge trust.
CIN Employability	An initial 18 month project to assist adults with employment skills and opportunities funded by Children in Need. The project has been extended until 2023.
Children & Young People's Fund	The fund was needed to support the new Parent Support Service.
Saturday Youth Club	Saturday Youth Club including funding from LB Ealing (includes Holiday funding)
COMF Jan-Jun'22	Community-based support for those disproportionately impacted such as the BAME population. Funded by LB Ealing.
GLA - Advice In Community Settings grant (R)	to deliver targeted interventions to help families or individuals on low or no incomes to access advice and support. Funded by the Greater London Authority.
LBE / NW London ICB Mental Health FY23	NHS funded Mental Health project.
LBE Winter Crisis Dec22-May23	Targeted funding for those facing hardship during the winter.
Household Support Fund	A fund provided by LB Ealing to enable emergency payments to be made to residents of the borough for help with household bills

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

21. Analysis of charitable funds (continued)

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund:</i>
Sports England	Sports coaching sessions
Designated (Survive & Thrive)	The Survive and Thrive project is designated to redevelop and refocus strategic aspects of our charitable work including the new Parent Support Service.

22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	213,778	1,159,188	1,372,966
Cash at bank and in hand	657,178	233,820	890,998
Other net current assets/(liabilities)	(108,686)	(136,535)	(245,221)
Creditors of more than one year	0	(184,273)	(184,273)
	<u>762,270</u>	<u>1,072,200</u>	<u>1,834,470</u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	223,238	1,204,486	1,427,724
Cash at bank and in hand	578,390	204,320	782,710
Other net current assets/(liabilities)	(30,630)	(68,307)	(98,937)
Creditors of more than one year	0	(188,439)	(188,439)
	<u>770,998</u>	<u>1,152,060</u>	<u>1,923,058</u>

23. Financial Instruments

Financial instruments measured at amortised cost comprise the mortgage provided by Barclays Bank Plc to the charity secured on the freehold land and buildings at Enterprise Lodge, Stockdove Way, Perivale. Middlesex. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate.

	2023 £	2022 £
Mortgage repayable - less than 1 year	7,332	10,648
Mortgage repayable - within 1 to 2 years	8,518	11,025
Mortgage repayable - within 2 to 5 years	29,553	35,478
Mortgage repayable in over 5 years	146,202	141,936
	<u>191,605</u>	<u>199,087</u>

EALING MENCAP
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Notes to the Financial Statements
for the year ended 31st March 2023

24. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of approval of the 2023

25. Operating leases	2023	2022
	£	£
Land and buildings due:		
Within one year	37,500	37,500
Between one and five years	150,000	150,000
More than five years	84,375	187,500
Office equipment due:		
Within one year	18,876	11,531
Between one and five years	29,714	15,714
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

26. Capital Commitments	2023	2022
	£	£
Capital expenditure that has been contracted for but has not been provided for in the financial statements	None	None
Capital expenditure that has been authorised by the Board but has not yet been contracted for	None	None

27. Related Party Transactions

One trustee has a family member in paid employment at standard pay rates with the charity at a salary of £16,243 (2022 £12,423).

Accounts

EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
31st March 2022

Charity Number: 1054061

Company Number: 03039319

Report of the Trustees for the Year Ending 31st March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Our Aims and Purpose

Our charity's purposes as set out in the objects contained in the company's memorandum of association: are that we provide support and services for people with a learning disability and other disabilities or other disadvantaged persons, their carers and families.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and the income from fees and charges to cover its operating costs.

Our Vision is:

To change society so that disabled people can fully enjoy their rights and live as happily and independently as possible.

Our mission is:

Disabled people will have every opportunity throughout their life to achieve their full potential.

Ensuring our work delivers our aims

The last few years have been turbulent; however, we remained focused on achieving our strategic ambitions, enabling us to navigate our way through the challenges of a global pandemic and the continued subsequent slow recovery from it. As a consequence we are now getting to grips with working/running our charity in a changing landscape with still lots of uncertainty. Over the past year we have listened to, and will continue listening to, what the people who we support, and their families say about their lives and the critical challenges they face. This pandemic has brought to the fore the many inequalities and social injustices they experience, and we took this into consideration when we developed our 2 year 21-23 Changing Lives Strategic plan.

We have adapted our Vision and Mission and for the next two years we will focus our attention on reducing health, wealth, opportunity and digital inequalities. To improve equality in these areas we will innovate and directly provide support services for disabled people and their families, and we will also use our influence to challenge discrimination and create a wider change in society.

Almost 5,500 adults with a learning disability are living in our community and many are reliant on help from their neighbours and families. We want to positively impact on the lives of everyone with a learning disability. Over the next two years we will proactively reach out into the community and create new charitable support products for people who are ineligible for statutory funding, so that everyone has support that is relevant to them when they need it.

Our strategy also focuses our attention on changing our ways of working, making good use of technology and our resources, so we can swiftly respond to the changing needs of our community. With so much uncertainty around us it is difficult to imagine what the new 'normal' will look like, but we remain committed to creating a better society where the lives of disabled people are truly considered of equal value and worth.

We are now 1 year into this plan, the associated aims/objectives and outcomes have been reviewed on a quarterly/end of year basis; considering what we achieved from our work and any associated risks therein.

The main priorities of our 21-23 Changing Lives Strategic Plan :

We have made a commitment that by 2023 we will:

- 1) Have a strong understanding of the unmet needs of disabled people and their families in Ealing and will have an offering and brand that they like and engage with, so increasing the number of people accessing our support to improve their lives.**
- 2) Have redirected resources away from the current personal budget financed model of service provision, so assisting a greater number of disabled people and their families to access their rights and live as happily and independently as possible.**
- 3) Be a modern and agile charity providing support relevant for disabled people and their families now and for the future.**
- 4) Have diversified our income sources, so reducing our reliance on personal budget income to pay for core costs and improving our financial stability and sustainability.**

Our activities/services to meet our purpose

Adults and Children

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- Children's activities, clubs, short respite holiday breaks.
- We provide employment training, internships and a Back Into Employment Service which has been funded due to people losing their jobs because of COVID 19. Our employment services are made up of a number of different offers; Dare to Dream is a service that provides training and support to understand the route to meaningful employment opportunities. Project Search provides internships in partnership with the local college, a new employer COIN. Back to Employment supports those who have lost their jobs due to the pandemic.
- Young Persons Travel Training Service in Hounslow.

Participation

- We provide a service, which assists young people and adults to have a voice both locally and nationally.
- We support the Learning Disability Power Group making sure people's voices are heard and the views of disabled people are at the fore.

We do this by:

- Making sure information is accessible.
- Using lots of different ways to get information out there – like social media.
- Raising awareness and campaigning on issues that matter to our customers.
- Holding consultations on behalf of the local authority so that our customers can be involved in the decisions that affect them.
- Working with professionals so they understand the best way to support people with disabilities in our community.

Advice

- We are the lead organisation for a 10 partner advice consortium, Ealing Advice Service EAS. This service provides a local generalist and specialist advice service that aims to provide the people of Ealing with access to high-quality advice. The service brings together key advice agencies in Ealing, who provide a joined up service which offers residents support on housing, debt, immigration, welfare benefits, employment, travel and transport concessions, welfare payments, mental health and community care; legal representation and a specialist solicitor or caseworker, where required.

Parent Support (a new service recently set up from our Survive and Thrive monies)

- We have allocated funding from our reserves to set up and provide a brand new service especially for Parents. This service has just recently recruited 2 new staff and is starting to establish itself in Ealing supporting parents and carers at each stage of the journey if they require assistance when accessing other services with the vision that this service will make it easier for parents to find and engage with the right support when they need it.

Achievements and Performance of activities

The charity has again faced many challenges this year due to the impact of COVID 19, and other environmental factors that the social care sector are facing; recruitment issues, wage increases against a social care sector that cannot afford an uplift for provider/charity income. We have made good progress over the last year, but despite best efforts our income has decreased by 28%. To counter this we have cut costs and staffing levels where possible and reduced expenditure by 12%. To ensure that our 2-year strategy is successful and the ambitions we desire are achieved, within a much smaller/challenging financial envelope, we have set ourselves clear goals/impact against our 4 priorities outlined above and collate real data to demonstrate and evidence our impact.

This is what we said success would look like and our achievements/impact, we are pleased with the outcomes thus far:

We said that: we would support disabled people and their families to participate in market research to shape services development

What we have achieved this year: From June to August 2021 an independent provider was commissioned and carried out in depth research interviews with 18 parents with sons/daughters with learning disabilities and/or special educational needs. The final report was completed in September and presented to the Board of Trustees with a series of recommendations of action Ealing Mencap could take to start addressing the identified unmet needs.

We said that: we would provide more charitable support/products/services available to those who are not eligible for statutory funding

What we have achieved this year: The Board of Trustees approved making use of a proportion of our reserves to fund the establishment of two new support products/services based on the findings of the market research. These were My Time - a community based weekend activities project for young people aged 11 - 25 and a Parent Support Service, providing interventions, advice and assistance with the aim of becoming the credible one-stop-shop for all parents.

We said that: we wanted more disabled people and their families accessing Ealing Mencap for support when they needed it.

What we have achieved this year: 5127 named individuals accessed Ealing Mencap for support in 2020/21. 5298 named individuals accessed Ealing Mencap for support in 2021/22, an increase of 3.3%. This increase was predominantly due to increased numbers seeking assistance from our Ealing Advice Service which has seen an increase of 5.3%. The number of people accessing our day activities as expected has decreased by around 20%.

We said that: we wanted disabled people and their families to experience improved health and wealth

What we have achieved this year: In 2020/21 we brought an additional £2.1 million into residents pockets through assisting people to access their welfare benefits rights and entitlements. **In 2021/22 this figure increased by 28% bringing residents an additional £2.7 million.**

What we that: we wanted disabled people and their families to experience improved life opportunities and digital inclusion

What we have achieved this year: Throughout 2021/22 we delivered a number of short-term grant funded projects focused on digital inclusion, improving people's physical health and participation in exercise, employment support to get young people back into work, and distributed £10k in emergency winter payments for food and energy. These are all in addition to the delivery of our long-standing commissioned services. It is hard to quantify the specific impact these interventions have made to people's lives and we need to consider how we can measure improvements in 2022/23.

Our services remain highly regarded by the people they serve, their families and other voluntary and independent organisations and have remained so during these most challenging times.

Our adults and children's services, whilst operating at reduced capacity and under strict social distancing and testing regimes, have now started to bounce back, albeit at lower capacity than previously.

We have some new funding to start a children's provision called My Time but need to recruit before this can gain any momentum.

Throughout this year we have continued to support young people in understanding and gaining employment. It has been difficult to attain and even maintain some people's work placement/internships/paid employment. However, a newly funded employment project via the Youth Future Foundation/ Children In Need fund called Job Start is supporting young people with a disability into real work with a focus on those who have unfortunately either lost their job or had their placement/internship suspended during these difficult times.

Job Start is set up to support 30 18-24 year olds through the 12 week support package. We have supported 29 through the Program and currently 12 are in paid employment. Part of the funding is also to support 30 14-18 year olds in school in next steps career sessions. 41 young people have completed these sessions and the feedback from schools has been very positive.

We still run our Project Search service but unfortunately after many years and again due to COVID 19 our 12 placed internship program at the Hilton T5 Hotel at Heathrow has now officially closed. We have a new host, Coins, who offer us a small amount of rotation work experience opportunities. This is mainly due to Covid restrictions and the lack of staff coming in. However, this has been offset by our new acquired second host, The Marriott Hotel, that we attend 3 days per week.

Adult and Children's Performance: we delivered 44,946 hours of face to face support to adults and 2,214 hours to children.

Hounslow Independent Travel Training (HITT): have throughout this year continued to travel train young people and have successfully trained 22 young people into independent travel, this is with the backdrop of some continued COVID restrictions and staff recruitment problems.

Our Participation service has undertaken two large surveys this year looking at the impact on customers and their families during the pandemic and subsequent lockdowns. The local Adult Partnership board is again building up momentum, allowing and enabling the voice of our customers and their families to come to the fore.

The Ealing Advice Service (EAS)

EAS performance: EAS have worked/supported 4979 individual clients this year. They have via their offer of benefit support/advice and appeals made a financial gain of £2,766,835 for Ealing residents.

Fundraising Activity

Ealing Mencap carries out fundraising activities in order to generate funds for the charity. Ealing Mencap does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year; the charity has due regard to the Code of Fundraising Practice in the UK

All the charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

The charity sustained a loss for the year of £62,325 after depreciation of £48,851 was charged. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

The continued disruption from the Covid-19 pandemic continues to affect our ability to increase our income as well as the current issues social care are facing. This includes a staff recruitment crisis that has significantly impacted our organisations finances in a number of ways that in turn has meant that, from a governance point of view, we have and will continue to have to make some difficult decisions about daily operational, financial, and strategic matters.

Management of risk is an integral part of the planning and project management processes.

Principal Risks and Uncertainties

Financial effect of significant events

We have been operating against a backdrop of over 10 years of austerity the Ealing Council's government grant has been cut by 64 % based on a 2020 report by the London Councils organisation.

To survive we have built up/grown what has arguably been the largest personal budget funded adult day activities provision in Ealing. This model has served us well, generating significant unrestricted and surplus income to pay for the core costs of the charity and this has sustained us. However, forced lockdowns and corresponding reduced income have highlighted how vulnerable this finance model is. Coupled with reduced referrals and our own ambitions to change we are agreed that we must reduce reliance on this service income and diversify. We are using some of the allocated surplus agreed last year to re-develop and refocus some aspects of our charitable work. We have made good progress over the last year, but despite best efforts our income has reduced by 28%. To counter this we have cut costs and staffing levels where possible, reducing expenditure. We are concerned but are equally optimistic that we will thrive as we move forward with our 22/23 focused strategy.

Reserves Policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves as at 31 March 2022 would be the equivalent of 2 months payroll, 12 months mortgage and 1 months other costs. The charity had reserves of £1,923,058 which exceeds the target level set. Of these £1,152,060 were restricted, including a revaluation reserve of £479,576

The remaining funds of £770,998 were unrestricted. Of these, £216,900 was designated for the "Survive and Thrive" project to redevelop and refocus some fundamental strategic aspects of our charitable work to be undertaken over the course of 2022 & 2023. Free reserves totalled £554,098.

Plans for Future Periods

Our future strategic direction:

We are continuing to proactively take action to further improve people's knowledge/perception of our charity, whilst continuing to provide the excellent support services we provide. We are also trying to change some of what we do and to create further opportunities to work with the younger generation, as we need to provide products, services, and values that appeal to them. Achieving our priorities means we will be having a positive impact on the lives of more disabled people and their families by providing support that is relevant to them.

For the next two years the inequalities that we are particularly focusing on are: health, wealth, opportunity and digital inclusion. To reduce inequality and disadvantage we will innovate and provide support services directly for disabled people and their families, but we will also use our influence, to challenge discrimination and create a wider change in society, which in turn will enable us to thrive and survive.

As a charity in 22/23 we have set ourselves clear actions under our 4 key priorities to achieve as follows:

Priority 1: By March 2023 we will have a strong understanding of the unmet needs of disabled people and their families in Ealing and will have an offering and brand that they like and engage with, so increasing the number of people accessing support to improve their lives.

How we will do this:

- Determine what Ealing Mencap will be and provide as a charity beyond 2023, confirm decisions and actions including deciding on name and brand change and sign off at Board.
- Engage fully and support the delivery of consultation activities for the Ealing Council 5 year All-Age Learning Disability Strategy Consultation process ensuring our customers, people with learning disabilities and parents participate and have their say.
- Influence decision makers for the 5 year All-Age Learning Disability Strategy so that it delivers outcomes matching what people with learning disabilities and their supporters say is needed.
- Source, commission and organise facilitated consultant support service to hold workshops for finance/business modelling and strategy planning, in order to create and agree a succession process and vision for 2023 - 2028. This may involve considering our core offering, finance model and resources required, name and branding.

Priority 2: By March 2023 we will have redirected some of our resources away from personal budget financed services, assisting a greater number of disabled people and their families to access their rights and live as happily and independently as possible.

How we will do this:

- Establish, and trial a range of free at point of contact charitable support products for disabled people and their families on a test and learn basis.
- Allocate sufficient staff resources, time and attention to recruitment, service design and promotional activities so that we can successfully establish, launch, and deliver the Parent Support and My Time Services as new offerings.
- Agree and implement an agreed organisational marketing strategy to effectively promote our charity to a wider audience who are not in receipt of statutory social care provision.
- Consider, explore and agree what other 'free at point of contact' products/support we can develop and offer to provide more options that enable us to interact with the wider community audience and create change in society. Current ideas include training and engagement with employers, hub and spoke based activities, membership platform, and information/advice sessions with experts.

- All of our H&SC Grants - EAS Consortia and Saturday Youth Scheme - are due to be tendered in August 2022. Sufficient staff resource, time and attention will need allocated to completing the tender process to give every chance of success.

Priority 3: By March 2023 we will be a modern and agile charity providing support relevant for disabled people and their families now and for the future.

How we will do this:

- Operate our services using a cost effective/resource efficient model of delivery - the rising costs of living across all cost centres is challenging our current price model.
- Carry out a systems/process/technology assessment to identify opportunities to streamline or improve business operations efficiency.
- Carry out a digital review to identify hardware, software, technology, skills set, social media, CRM and resource gaps - c£20k expenditure from reserves has been set aside to reduce longer term core/central operations costs.
- Above will be actioned after the results of the outsourced strategy and financial review scheduled for this year.

Priority 4 By March 2023 we will have diversified our income sources, so reducing our reliance on personal budget income to pay for core costs and improving our financial stability and sustainability.

How we will do this:

- Carry out a form, task, and function assessment of the SMT and management team to identify gaps, overlap and opportunities for implementing further cost savings and/or enhanced operational delivery.
- Implement further cost savings including facilities, staffing and resources based on actual financial position.
- Source and invite an external finance consultant to analyse and assess our current financial position and business model, and then facilitate a workshop with the Trustees to discuss and agree what actions should be taken in response to risks and to create a new finance strategy/business model for the SMT to implement.
- Identify and commit to allocating resources/staffing to enable us to implement opportunities for securing increased levels of unrestricted income to better align income v expenditure, reduce the deficit budget, improve our financial stability and sustainability.

The Trustees confirm that they have complied with their duty in respect of public benefit guidance published by the Charity Commission.

Reference and Administrative Details

Charity Number: 10054061

Company Number: 03039319

Registered Office: Enterprise Lodge, Stockdove Way, Greenford. UB6 8TJ.

Our advisers

Auditors: Wenn Townsend. 5 Gosditch Street, Cirencester. GL2 7AG.

Bankers: Barclays Bank plc, 177 Greenford Road, Greenford. UB6 8QX.

Solicitors: Bird & Lovibond, 3 Vine Street, Uxbridge. Middlesex. UB8 1RP.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving from 1 April 2021 to the date of approval of these financial statements were as follows:

G A Venus - Chair
D Widdowson - Vice Chair
S Penfold (resigned 11 May 2021)
T J R Willis
J Mills
S Toft (resigned 23 September 2021)

Key management personnel

L Dodd - Chief Executive and Secretary

Structure, Governance and Management

Governing Document

Ealing Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association and is a registered charity with the Charity Commission. Ealing Mencap legally changed its 1995 Memorandum of Articles, these were adopted in October 2016. At this point any person who was a member of the Charity immediately prior to the adoption of these Articles automatically ceased to be a member of the Charity upon adoption of these Articles, unless they were already a Trustee of the Charity.

Appointment of trustees

As set out in the Articles of Association The Board consists of at least three and not more than twelve appointed individuals. Trustees shall be appointed by the Board, either to replace a Trustee or as an additional Trustee, for a term of up to three years, any Trustee will be eligible for re-appointment if the Board thinks fit for a further term or terms of up to three years; Trustees may serve a maximum of three terms.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees administers the charity. The board meets quarterly and there are sub-committees covering operations and finance and audit which meet quarterly in advance of the main trustees meeting. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The board of directors, is the Trustee Board. The Senior Management Team (SMT), which includes the Chief Executive, are the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- a quarterly and annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Ealing Mencap for the purposes of company law) are responsible for preparing the Report of the Trustees and 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 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 that period. In preparing the 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 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the Board of Trustees on 22/9/2022 and signed on its behalf, by:



G Venus (Chair)

EALING MENCAP
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF EALING MENCAP

We have audited the financial statements of Ealing Mencap (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wenn Townsend
Chartered Accountants
Statutory Auditor

Wenn Townsend

Date: 7/10/22

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	4	7,332	0	7,332	5,590
Charitable activities	5	742,863	824,792	1,567,655	2,170,685
Investments	6	4,070	0	4,070	4,717
Total income		754,265	824,792	1,579,057	2,180,992
Expenditure					
Charitable activities	7	(819,188)	(821,848)	(1,641,036)	(1,874,712)
Total expenditure		(819,188)	(821,848)	(1,641,036)	(1,874,712)
Realised gains / (losses) on investments		0	0	0	0
Unrealised gains / (losses) on investments		(346)	0	(346)	40,844
Net income / (expenditure)		(65,269)	2,944	(62,325)	347,124
Transfers		33,807	(33,807)	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	0	0	151,876
Net movement in funds		(31,462)	(30,863)	(62,325)	499,000
Reconciliation of funds					
Total funds brought forward		802,460	1,182,923	1,985,383	1,486,383
Total funds carried forward		770,998	1,152,060	1,923,058	1,985,383

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 32 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	1,204,486	1,253,337
Investments	16	223,238	223,584
Total fixed assets		<u>1,427,724</u>	<u>1,476,921</u>
Current assets			
Debtors	17	118,196	91,845
Cash at bank		782,710	817,486
Total current assets		<u>900,906</u>	<u>909,331</u>
Liabilities			
Creditors falling due within one year	18	(217,133)	(200,404)
Net current assets		<u>683,773</u>	<u>708,927</u>
Total assets less current liabilities		<u>2,111,497</u>	<u>2,185,848</u>
Creditors falling due after more than one year	20	(188,439)	(200,465)
Net assets		<u>1,923,058</u>	<u>1,985,383</u>
The funds of the charity:	21		
Restricted income funds		672,484	703,347
Restricted income funds: Revaluation Reserve		479,576	479,576
Unrestricted funds		770,998	802,460
Total charity funds		<u>1,923,058</u>	<u>1,985,383</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements set out on pages 16 to 32 were approved and authorised for issue by the Trustees on 22/09 2022 and signed on their behalf by:

G A VENUS, CHAIR

D WIDDOWSON, VICE CHAIR

The notes on pages 19 to 32 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	i	(27,995)	379,252
		<u>(27,995)</u>	<u>379,252</u>
Cash flows from investing activities:			
Dividends and interest from investments		4,070	4,717
Purchase of property, plant and equipment		0	0
Sale of motor vehicle			
Net cash provided by (used in) investing activities		<u>4,070</u>	<u>4,717</u>
Cash flows from financing activities:			
Repayments of borrowing		(10,851)	(10,666)
Net cash provided by (used in) financing activities		<u>(10,851)</u>	<u>(10,666)</u>
Change in cash & cash equivalents in the reporting period		<u>(34,776)</u>	<u>373,303</u>
Cash and cash equivalents at start of the reporting period		817,486	444,183
Cash and cash equivalents at end of the reporting period		<u>782,710</u>	<u>817,486</u>

Note i

Net movement in funds	(62,325)	499,000
Depreciation	48,851	50,780
Dividends and interest from investments	(4,070)	(4,717)
(Gains)/losses in value of investments	346	(40,844)
Gains / (losses) on revaluation of fixed assets	0	(151,876)
Loan repayments	10,851	10,666
Decrease /(increase) in debtors	(26,351)	7,465
Increase / (decrease) in creditors	4,703	8,778
Net cash inflow from operating activities	<u>(27,995)</u>	<u>379,252</u>

The notes on pages 19 to 32 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, 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 Practice as it applies from 1 January 2015.

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

Income

Membership subscriptions, donations and fund raising income are accounted for when received by the company.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

Government Grants

Grants income was received from the London Boroughs of Ealing and Hounslow and Central Government. The sums are detailed in note 13.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

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

- Freehold buildings: Depreciated over 30 years, straight line method
- Motor vehicles: 25% on cost
- Office equipment: 25% on cost

Freehold Land and Buildings are included in the balance sheet at fair value and are professionally revalued every three years. Any change in fair value is recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £19,537 (2021: £22,471).

Listed Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair values as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

2. Legal status of the charity

Ealing Mencap is a charitable company incorporated in England under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote care, treatment and education for children and adults with a learning disability and to secure provisions and services commensurate with their needs.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2022	2021
	£	£
General donations	7,332	5,590
Legacies	0	0
	<u>7,332</u>	<u>5,590</u>

All income from donations and legacies was unrestricted (2021 - all unrestricted).

5. Income from charitable activities

	2022	2021
	£	£
Grants receivable		
- Restricted	823,979	1,104,231
- Unrestricted	168,293	202,132
	<u>992,272</u>	<u>1,306,363</u>
Individual budgets and direct payments (restricted)	813	30,578
Individual budgets and direct payments (unrestricted)	574,570	833,744
	<u>1,567,655</u>	<u>2,170,685</u>

6. Investment income

	2022	2021
	£	£
Interest received	3	260
Dividends	4,067	4,457
	<u>4,070</u>	<u>4,717</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

7. Analysis of expenditure on charitable activities

	Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs		331,831	31,869	385,883	749,583
Projects' external costs		411,992	0	0	411,992
Other direct activity costs		70,616	4,418	41,173	116,207
Premises costs inc. depreciation		0	1,872	62,012	63,884
Rent & venue hire		1,445	600	43,465	45,510
Support & governance	9	46,364	9,067	198,429	253,860
		<u>862,248</u>	<u>47,826</u>	<u>730,962</u>	<u>1,641,036</u>

Analysis between restricted and unrestricted expenditure:

Restricted	739,644	26,017	56,187	821,848
Unrestricted	122,604	21,809	674,775	819,188
	<u>862,248</u>	<u>47,826</u>	<u>730,962</u>	<u>1,641,036</u>

Expenditure on charitable activities was £1,641,036 (2021: £1,874,712) of which £819,188 was unrestricted (2021: £828,328) and £821,848 was restricted (2021: £1,046,384).

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the sources of income directly to support those activities.

	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Costs	(862,248)	(47,826)	(730,962)	(1,641,036)
Personal budgets and direct payments	8,859	27,737	538,787	575,383
Direct grant support	853,158	55,219	83,895	992,272
Net income	<u>(231)</u>	<u>35,130</u>	<u>(108,280)</u>	<u>(73,381)</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 7) in the year.

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support	Governance	Total	Basis of Apportionment
	£	£	£	
Salary, wages & related costs	139,814	0	139,814	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	29,861	0	29,861	
Premises costs inc. depreciation	30,752	0	30,752	
Audit fees & annual report	0	5,400	5,400	
Finance, HR & Consultancy	48,033	0	48,033	
Legal	0	0	0	
	<u>248,460</u>	<u>5,400</u>	<u>253,860</u>	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

10. Net income/(expenditure) for the year

This is stated after charging:	2022	2021
	£	£
Operating leases	52,194	52,427
Depreciation	48,851	50,780
Mortgage interest payable	6,475	6,660
Audit fees	5,400	5,400
	<u>112,920</u>	<u>115,267</u>

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022	2021
	£	£
Salaries and wages	757,682	946,568
Social security costs	60,714	64,414
Pension costs	16,349	19,537
	<u>834,745</u>	<u>1,030,520</u>

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £47,440 (2021: £48,532).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

12. Staff numbers

The average monthly head count was 39 staff (2021: 55 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
	Number	Number
Community care services	21	31
Management and administration	6	6
	<u>27</u>	<u>37</u>

13. Government grants

	2022	2021
	£	£
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, clubs, health & travel training	676,074	727,437
LB Hounslow - Travel training	129,873	132,829
<u>Central Government</u>		
HMRC Job Retention Scheme Grant	2,761	11,715
Education and Skills Funding Agency	1,500	0
Greater London Authority	13,591	0

14. Corporate taxation

The charity is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

15. Tangible fixed assets

	Freehold Land	Freehold Buildings (Property)	Office & Other Equipment	Total
	£	£	£	£
Cost				
Balance as at 1.4.21	136,998	1,113,003	97,645	1,347,646
Additions	0	0	0	0
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.22	136,998	1,113,003	97,645	1,347,646
Depreciation				
Balance as at 1.4.21	0	0	(94,309)	(94,309)
Charged for year	0	(45,515)	(3,336)	(48,851)
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.22	0	(45,515)	(97,645)	(143,160)
Net book value 31.3.22	136,998	1,067,488	0	1,204,486
Net book value 31.3.21	136,998	1,113,003	3,336	1,253,337

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2022. The Historical Cost of freehold land and buildings was £1,050,000 at 31st March 2022.

16. Investments

	2022	2021
	£	£
Market value as at 1 April	223,584	182,740
Additions	0	0
Disposals	0	0
Net investment gains / (losses)	(346)	40,844
Market value as at 31st March	223,238	223,584
Historical cost as at 31st March	179,272	179,272
UK Fixed Interest	65,140	66,034
UK Equities	75,758	73,486
Investment Trusts	51,083	58,345
Overseas Equities	31,257	25,719
	223,238	223,584

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

17. Debtors

	2022	2021
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	59,228	40,831
Other debtors	10,625	19,900
Prepayments	29,593	12,364
	<u>118,196</u>	<u>91,845</u>

18. Creditors

Amounts falling due within one year		
	2022	2021
	£	£
Tax and social security	17,124	17,572
Accruals and deferred income	72,207	63,504
Trade and other creditors	117,154	109,855
Loan due within one year	10,648	9,473
	<u>217,133</u>	<u>200,404</u>

19. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	2022	2021
	£	£
Balance at 1st April	53,584	48,517
Amount released to income earned from charitable activities	(53,584)	(48,517)
Amount deferred in year	68,284	53,584
Balance at 31st March	<u>68,284</u>	<u>53,584</u>

20. Creditors: amounts falling due after more than one year

The mortgage of £199,087 is secured on Enterprise Lodge, Stockdove Way. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate. Interest payable for the year was £6,475 (2021: £6,660). The registered charge is dated 27th July 2012

	2022	2021
	£	£
Mortgage balance due after more than one year (see note 23)	188,439	200,465

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

21. Analysis of charitable funds

	Balance 1.4.21	Incoming Resources and Designation	Resources Expended	Transfers (to)/from restricted funds	Investment gain/(loss)	Funds 31.3.22
	£	£	£	£	£	£
Analysis of movements in unrestricted funds:						
General fund	585,560	754,265	(819,188)	33,807	(346)	554,098
Designated fund (Survive & Thrive)	216,900	0	0	0	0	216,900
	<u>802,460</u>	<u>754,265</u>	<u>(819,188)</u>	<u>33,807</u>	<u>(346)</u>	<u>770,998</u>
Analysis of movements in restricted funds:						
Freehold land/property	770,424	0	0	(45,514)		724,910.00
Revaluation reserve	479,576	0	0	0		479,576.00
Mortgage	(209,938)	0	0	10,851		(199,087.00)
Enterprise Lodge	<u>1,040,062</u>	<u>0</u>	<u>0</u>	<u>(34,663)</u>		<u>1,005,399.00</u>
Enterprise Lodge- development Fund	2,762	0	0	856		3,618.00
Transition & Youth	16,582	0	0	(16,582)		0.00
Parent counselling 3Cs	13,532	0	0	(13,532)		0.00
Children in Need	4,534	9,771	(853)	0		13,452.00
Children's website	1,683	0	0	(1,683)		0.00
EAS	1,529	541,375	(542,904)	0		0.00
Afterschool and Saturday	11,496	0	0	(11,496)		0.00
Inclusion (inc PFA)	15,197	42,000	(50,586)	0		6,611.00
City Bridge Trust	0	25,750	(21,193)	0		4,557.00
Project Search	722	69,715	(68,618)	0		1,819.00
Holiday Activities	13,874	20,629	(15,727)	(18,776)		0.00
Advice Resilience Fund	45,790	6,021	(26,473)	0		25,338.00
CIN Employability	15,160	46,283	(55,557)	0		5,886.00
Children & Young People's Fund	0	0	0	62,069		62,069.00
Saturday Youth Club	0	23,100	(9,438)	0		13,662.00
COMF Jan-Jun'22	0	10,707	(9,366)	0		1,341.00
GLA - Advice In Community Settings grant (R)	0	13,591	(5,705)	0		7,886.00
Household Support Fund	0	10,000	(9,827)	0		173.00
Sports England	0	5,850	(5,601)	0		249.00
	<u>1,182,923</u>	<u>824,792</u>	<u>(821,848)</u>	<u>(33,807)</u>		<u>1,152,060.00</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

21. Analysis of charitable funds (continued)

Name of restricted fund	Description, nature and purposes of the fund:
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The purpose of the fund is to ensure Ealing Mencap maintains a secure physical centre of its charitable operations.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
Transition & Youth	Accrued from surpluses arising primarily in prior years from the operation of the Transition, Connexions & Youth service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Parent counselling 3Cs	Accrued from surpluses arising in prior years from the operation of the Parent counselling 3Cs service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Children in Need	3 year grant awarded to run two residential trips per year for Children. Y3 has been deferred to 2022/22 due to Covid 19 at the request of the funder.
Children's website	Accrued from surpluses arising in prior years from the establishment and operation of the children's 'Ealing Help' website, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
Afterschool and Saturday	This club is for school age children with learning disabilities and is run by the services team from Enterprise Lodge. Grant funding is received from the London Borough of Ealing. The club does not run during school holidays.
Inclusion (inc PFA)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice for 21 hours per week.
Project Search	Project Search is a supported internship programme delivered in partnership by Ealing Mencap alongside the Marriot Hotel, Coins and West London College, Southall.
Holiday Activities	Holiday Activities is grant funded by the London Borough of Ealing and provides services during school holidays primarily
Advice Resilience Fund	Funding from CAF Resilience Fund and LB Ealing to enable the continuation of an advisor post into FY22 formerly funded by the City Bridge trust.

CIN Employability	An initial 18 month project to assist adults with employment skills and opportunities funded by Children in Need. The project has been extended until 2023.
Children & Young People's Fund	The Trustees took the decision to combine related funds namely: Transition & Youth, Parent Counseling 3Cs, Children's Website, Afterschool & Saturday and Holiday Activities into one fund that would be used to support related activities/grants in the event of shortfalls in funding.
Saturday Youth Club	Newly established Saturday Youth Club including funding from LB Ealing
COMF Jan-Jun'22	Community-based support for those disproportionately impacted such as the BAME population. Funded by LB Ealing.
GLA - Advice In Community Settings grant (R)	to deliver targeted interventions to help families or individuals on low or no incomes to access advice and support. Funded by the Greater London Authority.
Household Support Fund	A fund provided by LB Ealing to enable emergency payments to be made to residents of the borough for help with household bills
Sports England	Sports coaching sessions
Designated fund (Survive & Thrive)	The Survive and Thrive project is designated to redevelop and refocus some fundamental strategic aspects of our charitable work

22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	223,238	1,204,486	1,427,724
Cash at bank and in hand	578,390	204,320	782,710
Other net current assets/(liabilities)	(30,630)	(68,307)	(98,937)
Creditors of more than one year	0	(188,439)	(188,439)
	<u>770,998</u>	<u>1,152,060</u>	<u>1,923,058</u>

23. Financial Instruments

Financial instruments measured at amortised cost comprise the mortgage provided by Barclays Bank Plc to the charity secured on the freehold land and buildings at Enterprise Lodge, Stockdove Way, Perivale, Middlesex. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate.

	2022 £	2021 £
Mortgage repayable - less than 1 year	10,648	9,473
Mortgage repayable - within 1 to 2 years	11,025	10,266
Mortgage repayable - within 2 to 5 years	35,478	33,034
Mortgage repayable in over 5 years	141,936	157,165
	<u>199,087</u>	<u>209,938</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

24. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of preparation of the 2022 financial statements and accordingly there are no related provisions.

25. Operating leases

	2022	2021
	£	£
Land and buildings due:		
Within one year	37,500	37,500
Between one and five years	112,500	150,000
More than five years	187,500	225,000
Office equipment due:		
Within one year	11,531	8,610
Between one and five years	15,714	4,218
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

26. Capital Commitments

	2022	2021
	£	£
Capital expenditure that has been contracted for but has not been provided for in the financial statements	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for	0	0

27. Related Party Transactions

One trustee has a family member in paid employment at standard pay rates with the charity at a salary of £12,423 (2021 two trustees' family members £40,758).

Accounts

EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS

31st March 2021

Charity Number: 1054061

Company Number: 03039319

Report of the Trustees for the Year Ending 31st March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Our Aims and Purpose

Our charity's purposes as set out in the objects contained in the company's memorandum of association: is that we provide support and services for people with a learning disability and other disability or other disadvantage persons, their carers and families.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and the income from fees and charges to cover its operating costs.

Our Vision is:

Everyone with learning and other disabilities will have the opportunity to reach their full potential.

Our mission is:

To change the lives of people with learning and other disabilities; enabling them to fully enjoy their rights and give them opportunities to live as independently as possible.

Ensuring our work delivers our aims

To achieve our aims and objectives we usually have a 3 year Strategic Plan, with associated aims/objectives and outcomes, which are reviewed on a quarterly/ end of year basis; considering what we achieved from our work and any associated risks therein. However, this year due to the COVID 19 pandemic we quickly amended Our 'Reaching Our Potential Strategy', and implemented a short term 12 month strategy 'Rebuilding Our Potential'. This short term strategy clearly focused on the current impending issues our customers, the wider disabled community and the organisation faced. The short term objectives were risk rated and have a required accountable completion dates as many objectives required a very quick turnaround, as the organisation needed to meet government guidance and the phased approach adopted by the Governments COVID 19.recovery strategies. The strategy was split into two 6 month plans and it was reviewed on a month by basis. This approach has had positives results and as we move into 21/22 the board has a new two year strategic plan, which will be reviewed in line with previous protocol (quarterly/end of year).

The main objectives of our two part Emergency 20/21 COVID 19 plans were:

➤ A coordinated approach to seek out and apply for additional funding to support core and activity costs through grants, trusts, donations and corporate support.

- Ensure that day opportunities and other activities are flexible/reactive, safe and are adequately funded and made available to people with learning/disabilities in line with the Care Act and easement legislation, as lockdown eases and/or is changed.
- Take action to improve people's access to and use of digital/technology to reducing digital divide
- Challenge and campaign against any non-agreed non-consensual changes to day opportunities.
- Proactively work with relevant partners, stakeholders to ensure that people with learning disability and their families are not left behind/isolated or disadvantaged because of COVID 19
- Closely monitor all finances resulting from post Covid-19 lockdown, any new COVID restrictions and easement/new commissioning intentions and take swift action where required.
- Continue to involve and work with our customers and their families as we build/rebuild partnerships with the public sector in Ealing and work proactively with them and other providers in the wider sector to achieve a consensual new normal.

Our activities/services to meet our purpose

Adults and Children

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- A CQC registered (rated GOOD) Personal Assistant Support Service. However, due to some customers moving out of the area and the further impact of COVID 19 and associated staffing/recruitment issues we will be deregistering and no longer providing this service from April 2021
- Children's activities, after school clubs, short respite holiday breaks, Saturday Club, Easter and Summer Activities
- A new 'Life Line' service set up for support. A service set up as a result of COVID 19; the service offers emotional support, over the phone, we regularly keep in touch/ have a chat to see if a person is feeling lonely, isolated or anxious. People are able to talk to someone who understands the kind of issues affecting them. Alongside the Life Line Service we have developed 'On Line Group Activity Support Sessions' (via Zoom, Google and Microsoft Teams)
- We provide employment training, internships and a Back Into Employment Service which has been funded due to people losing their jobs because of COVID 19. Our employment services are made up of a number of different offers; Dare to Dream is a service that provides training and support to understand the route to meaningful employment opportunities. Project Search provides internships in partnership with the local college, The Hilton T5 and a new employer COIN. Back to Employment supports those who have lost their jobs due to the pandemic.
- Young Persons Travel Training Service in Hounslow

Participation

- We provide a service, which assists young people and adults to have a voice both locally and nationally
- We support the Learning Disability Power Group making sure people's voices are heard and the views of disabled people are at the fore.

We do this by:

- Making sure information is accessible

- Using lots of different ways to get information out there – like social media
- Raising awareness and campaigning on issues that matter to our customers
- Holding consultations on behalf of the local authority so that our customers can be involved in the decisions that affect them
- Working with professionals so they understand the best way to support people with disabilities in our community.

Advice

- We are the lead organisation for a 10 partner advice consortia, Ealing Advice Service EAS. This service provides a local generalist and specialist advice service, the services aims are to provide the people of Ealing with access to high-quality advice. The service brings together key advice agencies in Ealing, who provide a joined up service which offer residents support on housing, debt, immigration, welfare benefits, employment, mental health and community care; legal representation and a specialist solicitor or caseworker, where required.

Achievements and Performance of activities

The charity has faced many challenges this year due to the impact of COVID 19, albeit in all areas of the organisation we have been innovative and flexible and have adapted quickly. We have managed to maintain our links with social care commissioners, albeit a challenge at times with the new virtual working arrangements we have all had to adopt. Given the unprecedented circumstances the statutory funding regime and working in new ways has been extremely challenging this year, however, Ealing Council have worked closely with providers and have been more generous with their funding arrangements than expected, commissioning adult and children's provision at full pre COVID 19 rates in full up till 16th October 2020.

Our services are highly regarded by the people they serve, their families and other voluntary and independent organisations and have remained so during these most challenging times.

Our adults and children services have had to close a number of times throughout the year due to enforced lock downs. We have also struggled to run a number of our children's activities such as Holiday Respite and After School Club. When we have been able to open (approximately 6 months of this financial year) we have not been able to offer/afford our customers the same level of provision as previously, due to social distance rules as well as a number of customers not wanting to resume their service until they had received their vaccination.

We have also recently taken the difficult decision, due to a number of customers moving borough and the difficulty in recruiting staff to no longer provide a 1 to 1 Personal Assistant Service (a registered Care Quality Commissioned Service CQC). A deregistration process is now taking place with an expectation that we will no longer provide this service from the end of April 21. However and positively at the end of the financial year we are now starting to work towards reopening our children and adult day services with extended hours going into the evening and weekend from the 14th April 2021 and our customers are delighted that they will be coming back.

Throughout this year we have continued to support young people in understanding and gaining employment. It's been made difficult to attain and even maintain some peoples work placement/internships/paid employment during the last year due to COVID 19. The majority of work placement and employed people with a learning disability that we have supported over the past few years into real work have unfortunately either lost their job or had their placement/internship suspended.

For example we support 12 internships at the Hilton T5 Hotel at Heathrow and as the hotel has been closed the placements have ceased. To help us with tackling this issue we have been successful in attaining an 18 month grant from the Youth Future Foundation/Children In Need fund, which it is envisaged will support people 'Back Into Employment'. Alongside this we continue to work alongside our local/national corporate sponsors; ACER have continued their support, albeit the work placements they were offering us have ceased at the moment.

However we are hopeful that these work placement opportunities will resume after June 21. We are also working closely with a number of other key national organisations, such as Zoonou, Media Trust, British Land, as well as local support such as NOON and this year COIN. These organisations have raised money for us, have provided voluntary support in respect of digital and filming/film editing and continue to be supportive of offering us work placements in the future once lockdown easements come into full force in June 21.

We hope to rekindle these partnerships in full in 21/22 as it is apparent that the work we have been doing together with corporate partners has offered substantial employment experience to our customers as well as providing those who work in these organisations the chance to work alongside people with learning disabilities, which has definitely broken down barriers and changed people's perceptions and lives.

Adult and Children's Performance: have worked with 356 individuals this year, delivering in 6 months (average time open, albeit operating a reduced service) 24,060 hours of face to face support and 3,102 one to one in the community support.

Hounslow Independent Travel Training (HITT): have throughout this year continued to travel train young people. They designed and used innovative new on line training resources whilst schools were closed, working with students and families getting them ready for travel training. Once school restrictions were lifted they have proactively met students on a one on one basis and travel trained them from home to school with extremely positive results given the challenging environment.

HITT performance - this year have travel training 24 young people to independence

Life Line and On Line; its our intention to continue to offer our popular on line group sessions and our Life Line will remain open albeit, if lockdown easement measures continue as expected our welfare calls will reduce as we move into the next financial year.

Life Line and On Line Performance - have carried out and received 8,621 welfare calls and 742 hours on online group activity sessions.

Our Participation service has undertaken two large surveys this year looking at the impact on customers and their families during the pandemic and subsequent lockdowns. The local Adult Partnership board is again building up momentum, allowing and enabling the voice of our customers and their families to come to the fore.

The Ealing Advice Service (EAS) has been open to referrals throughout this year and following government guidance, the majority of the EAS has been delivered remotely with face to face sessions taking place when site premises were open. EAS has also worked even closer with the council this year as part of The Ealing Together forum, as well as working on a number of new initiatives because of COVID 19, for example; working with Ealing Council to deliver outreach support to a number of temporarily rehoused rough sleepers from 25/1/21 - 31/3/21.

Gaining a CAF Resilience Fund enabled the service to re-engage with clients who had not been in touch since initial lockdown in March, enabling EAS to target and deliver preventative advice and identify issues before they reached crisis point. The past year has tested the resilience and adaptability of the EAS, seasonal cycles of service demand have been replaced by short-notice changes to legislation and restrictions. Demand for the most frequent advice matters, such as travel concessions and welfare benefits reduced while new and less common areas such as employment, food bank vouchers, individual grants and COVID19 advice increased. Demand has been different and at times unpredictable:

Whilst benefits advice remains nearly the same, low level housing inquiries increased during the pandemic - in particular relating to disrepair. As a percentage of EAS cases, housing now accounts for twice as many cases as pre-COVID levels. Debt - There has not been a noticeable increase in debt inquiries - this is concerning as it indicates that residents are not taking pre-emptive action to reduce debts and instead may be waiting for enforcement action. There has been a significant increase in the percentage of clients presenting with mental health needs up by 14% at the end of this financial year, the highest since the EAS consortium was formed and an increase in safeguarding alerts, suspensions and flagged risks indicates that residents with mental health conditions have been hit hard by the lockdown.

EAS performance: EAS have worked/supported 4,700 individual clients this year. They have via their offer of benefit support/advice and appeals made a financial gain of £2.1 million for Ealing residents.

Fundraising Activity

Ealing Mencap's fundraiser organises events and carry out fundraising activities in order to generate funds for the charity. Ealing Mencap does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

The charity has due regard to the Code of Fundraising Practice in the UK

All the charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

The charity achieved a surplus for the year of £347k after depreciation of £51k was charged. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

The magnitude of disruption from the Covid-19 pandemic has significantly impacted on our organisations finances in a number of different ways which in turn has meant that from a governance point of view we have, and will continue to have to make some difficult decisions about daily operational, financial, and strategic matters.

Management of risk is an integral part of the planning and project management processes.

Principal Risks and Uncertainties

Financial effect of significant events

Several staff have been made redundant since the start of 2021 and several have been placed on full or flexible furlough following the cessation of support from the London Borough of Ealing at the pre-Covid level. We are aware that several former customers will not be returning to the Real Me service and this, coupled with changes to the London Borough of Ealing's commissioning process, has resulted in significantly lower numbers attending and expected to return to the service during 2021/22.

However, despite the challenging nature of funding for social care and support and the charity sector over the past year because of COVID 19, the charity unexpectedly only realised a small loss in its income from direct payments and individual budgets, as Ealing Council funded the pre commissioned service up until 16th October 2020 .Plus the charity through its new Business Development role and the Ealing Advice Service has been extremely successful in attaining a number of grants, one of these being the Julie and Hans grant which was solely for covering the organisations core business cost. This has resulted in a positive surplus of £347k of which £240k will be allocated to a major new project in 2021/22 to re-develop all aspects of our charitable work

The large surplus/ current financial position of the charity whilst appearing to remain good has constraints/a significant health warning that it now needs to face. We have been operating against a backdrop of over 10 years of austerity the Ealing Council's government grant has been cut by 64%. This means for every £ they used to receive they now only receive 36p. Consequently, grants to the voluntary sector have been cut by at least the same proportion, directly impacting us over the last decade.

To survive we have built up/grown what has arguably been the largest personal budget funded adult day activities provision in Ealing. This model has served us well, generating significant unrestricted and surplus income to pay for the core costs of the charity and this has sustained us. However, forced lockdowns and corresponding reduced income have highlighted how vulnerable this finance model is, especially given that social distancing and Covid are going to be with us for a long-time. Coupled with reduced referrals and our own ambitions to change we are agreed that we must reduce reliance on this service income and diversify. We will therefore use the following year and the £240k allocated surplus to re-develop and refocus some aspects of our charitable work

Reserves Policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves as at 31 March 2021 would be the equivalent of 2 months payroll, 12 months mortgage and 1 months other costs. The charity had reserves of £1.99m which exceeds the target level set. Of these £1.18m were restricted, including a revaluation reserve of £0.52m.

The remaining funds of £802.5k were unrestricted. Of these, £216.9k was designated for the "Survive and Thrive" project to redevelop and refocus some fundamental strategic aspects of our charitable work to be undertaken over the course of 2021 & 2022. Free reserves totalled £585.6k.

Plans for Future Periods

Our future strategic direction:

We need to now proactively take action to further improve people's knowledge/perception of our charity, whilst continuing to provide the excellent support services we provide. We also want to change some of what we do and to create further opportunities to work with the younger generation, as we need to provide products, services, and values that appeal to them. Achieving our priorities means we will be having a positive impact on the lives of more disabled people and their families by providing support that is relevant to them.;

For the next two years the inequalities that we are particularly focusing on are: health, wealth, opportunity and digital inclusion. To reduce inequality and disadvantage we will innovate and provide support services directly for disabled people and their families, but we will also use our influence, to challenge discrimination and create a wider change in society, which in turn will enable us to thrive and survive.

As a charity we have set ourselves 4 key priorities to achieve as follows:

By March 2023 we will have a strong understanding of the unmet needs of disabled people and their families in Ealing and will have an offering and brand that they like and engage with, so increasing the number of people accessing our support to improve their lives.

By March 2023 we will have redirected some of our resources away from personal budget financed services, assisting a greater number of disabled people and their families to access their rights and live as happily and independently as possible.

By March 2023 we will be a modern and agile charity providing support relevant for disabled people and their families now and for the future.

By March 2023 we will have diversified our income sources, so reducing our reliance on personal budget income to pay for core costs and improving our financial stability and sustainability.

The Trustees confirm that they have complied with their duty in respect of public benefit guidance published by the Charity Commission.

Reference and Administrative Details

Charity Number: 10054061

Company Number: 03039319

Registered Office: Enterprise Lodge, Stockdove Way, Greenford. UB6 8TJ.

Our advisers

Auditors: Wenn Townsend. 5 Gosditch Street, Cirencester. GL2 7AG.

Bankers: Barclays Bank plc, 177 Greenford Road, Greenford. UB6 8QX.

Solicitors: Bird & Lovibond, 3 Vine Street, Uxbridge. Middlesex. UB8 1RP.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving from 1 April 2020 to the date of approval of these financial statements were as follows:

G A Venus - Chair
D Widdowson - Vice Chair
S Penfold
T J R Willis
J Mills
S Toft

Key management personnel

L Dodd - Chief Executive and Secretary

Structure, Governance and Management

Governing Document

Ealing Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association and is a registered charity with the Charity Commission. Ealing Mencap legally changed its 1995 Memorandum of Articles, these were adopted in October 2016. At this point any person who was a member of the Charity immediately prior to the adoption of these Articles automatically ceased to be a member of the Charity upon adoption of these Articles, unless they were already a Trustee of the Charity.

Appointment of trustees

As set out in the Articles of Association The Board consists of at least three and not more than twelve appointed individuals. Trustees shall be appointed by the Board, either to replace a Trustee or as an additional Trustee, for a term of up to three years, any Trustee will be eligible for re-appointment if the Board thinks fit for a further term or terms of up to three years; Trustees may serve a maximum of three terms.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees administers the charity. The board meets quarterly and there are sub-committees covering operations and finance and audit which meet quarterly in advance of the main trustees meeting. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The board of directors, is the Trustee Board. The Senior Management Team (SMT), which includes the Chief Executive, are the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

The trustees have a risk management strategy which comprises:

- a quarterly and annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Ealing Mencap for the purposes of company law) are responsible for preparing the Report of the Trustees and 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 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 that period. In preparing the 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 FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

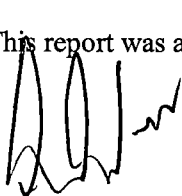
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

A resolution proposing that Wenn Townsend be re-appointed as auditors of the charity will be put to the November Trustees Meeting.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the Board of Trustees on 20th July 2021 and signed on its behalf, by:



G Venus (Chair)

EALING MENCAP
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF EALING MENCAP

We have audited the financial statements of Ealing Mencap (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wenn Townsend
Chartered Accountants
Statutory Auditor

Wenn Townsend

Date: *20 July 2021*

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations and legacies	4	5,590	0	5,590	13,309
Charitable activities	5	1,035,876	1,134,809	2,170,685	2,138,105
Investments	6	4,717	0	4,717	4,676
Total income		1,046,183	1,134,809	2,180,992	2,156,090
Expenditure					
Charitable activities	7	(828,328)	(1,046,384)	(1,874,712)	(2,175,255)
Total expenditure		(828,328)	(1,046,384)	(1,874,712)	(2,175,255)
Realised gains / (losses) on investments		0	0	0	0
Unrealised gains / (losses) on investments		40,844	0	40,844	(23,655)
Net income / (expenditure)		258,699	88,425	347,124	(42,820)
Transfers		38,343	(38,343)	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	151,876	151,876	0
Net movement in funds		297,042	201,958	499,000	(42,820)
Reconciliation of funds					
Total funds brought forward		505,418	980,965	1,486,383	1,529,203
Total funds carried forward		802,460	1,182,923	1,985,383	1,486,383

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 31 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	1,253,337	1,152,241
Investments	16	223,584	182,740
Total fixed assets		1,476,921	1,334,981
Current assets			
Debtors	17	91,845	99,310
Cash at bank		817,486	444,183
Total current assets		909,331	543,493
Liabilities			
Creditors falling due within one year	18	(200,404)	(180,581)
Net current assets		708,927	362,912
Total assets less current liabilities		2,185,848	1,697,893
Creditors falling due after more than one year	20	(200,465)	(211,510)
Net assets		1,985,383	1,486,383
The funds of the charity:	21		
Restricted income funds		659,035	629,364
Restricted income funds: Revaluation Reserve		523,888	351,601
Unrestricted funds		802,460	505,418
Total charity funds		1,985,383	1,486,383

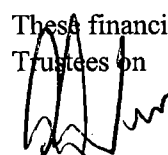
For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

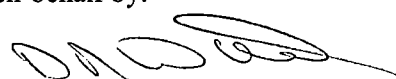
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements set out on pages 15 to 31 were approved and authorised for issue by the Trustees on 20/7 2021 and signed on their behalf by:



G A VENUS, CHAIR



D WIDDOWSON, VICE CHAIR

The notes on pages 18 to 31 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	i	379,252	127,626
		<u>379,252</u>	<u>127,626</u>
Cash flows from investing activities:			
Dividends and interest from investments		4,717	4,676
Purchase of property, plant and equipment		0	(3,213)
Sale of motor vehicle			
Net cash provided by (used in) investing activities		<u>4,717</u>	<u>1,463</u>
Cash flows from financing activities:			
Repayments of borrowing		(10,666)	(8,819)
Net cash provided by (used in) financing activities		<u>(10,666)</u>	<u>(8,819)</u>
Change in cash & cash equivalents in the reporting period		<u>373,303</u>	<u>120,270</u>
Cash and cash equivalents at start of the reporting period		444,183	323,913
Cash and cash equivalents at end of the reporting period		<u>817,486</u>	<u>444,183</u>

Note i

Net movement in funds	499,000	(42,820)
Depreciation	50,780	56,204
Dividends and interest from investments	(4,717)	(4,676)
(Gains)/losses in value of investments	(40,844)	23,655
Gains / (losses) on revaluation of fixed assets	(151,876)	0
Loan repayments	10,666	8,819
Decrease /(increase) in debtors	7,465	(943)
Increase / (decrease) in creditors	8,778	87,387
Net cash inflow from operating activities	<u>379,252</u>	<u>127,626</u>

The notes on pages 18 to 31 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, 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 Practice as it applies from 1 January 2015.

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

Income

Membership subscriptions, donations and fund raising income are accounted for when received by the company.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

Government Grants

Grants income was received from the London Boroughs of Ealing and Hounslow and the sums are detailed in note 13.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

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

- Freehold buildings: Depreciated over 30 years, straight line method
- Motor vehicles: 25% on cost
- Office equipment: 25% on cost

Freehold Land and Buildings are included in the balance sheet at fair value and are professionally revalued every three years. Any change in fair value is recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £19,537 (2020: £22,471).

Listed Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair values as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

2. Legal status of the charity

Ealing Mencap is a charitable company incorporated in England under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are to promote care, treatment and education for children and adults with a learning disability and to secure provisions and services commensurate with their needs.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2021 £	2020 £
General donations	5,590	7,920
Legacies	0	5,389
	<u>5,590</u>	<u>13,309</u>

All income from donations and legacies was unrestricted (2020 - all unrestricted).

5. Income from charitable activities

	2021 £	2020 £
Grants receivable		
- Restricted	1,104,231	747,693
- Unrestricted	<u>202,132</u>	<u>340,081</u>
	1,306,363	1,087,774
Individual budgets and direct payments (restricted)	30,578	2,730
Individual budgets and direct payments (unrestricted)	<u>833,744</u>	<u>1,047,601</u>
	<u>2,170,685</u>	<u>2,138,105</u>

6. Investment income

	2021 £	2020 £
Interest received	260	892
Dividends	4,457	3,784
	<u>4,717</u>	<u>4,676</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

7. Analysis of expenditure on charitable activities

	Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs		309,748	46,227	589,394	945,369
Projects' external costs		409,394	0	0	409,394
Other direct activity costs		67,046	2,923	40,813	110,782
Premises costs		3,111	4,248	104,419	111,778
Rent & venue hire		3,042	0	43,086	46,128
Depreciation		0	0	1,064	1,064
Support & governance	9	34,648	11,400	204,149	250,197
		826,989	64,798	982,925	1,874,712

Analysis between restricted and unrestricted expenditure:

Restricted	681,857	58,222	306,305	1,046,384
Unrestricted	145,132	6,576	676,620	828,328
	826,989	64,798	982,925	1,874,712

Expenditure on charitable activities was £1,874,712 (2020: £2,175,255) of which £828,328 was unrestricted (2020: £1,451,854) and £1,046,384 was restricted (2020: £723,401).

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the three main charitable activities and the sources of income directly to support those activities.

	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Costs	(826,989)	(64,798)	(982,925)	(1,874,712)
Personal budgets and direct payments	10,612	39,348	814,362	864,322
Direct grant support	875,192	50,992	380,179	1,306,363
Net income	58,815	25,542	211,616	295,973

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 7) in the year.

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance £	Total £	Basis of Apportionment
Salary, wages & related costs	119,850	0	119,850	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	53,758	0	53,758	
Premises costs	20,335	0	20,335	
Audit fees & annual report	0	5,400	5,400	
Finance, HR & Consultancy	7,021	43,832	50,853	
Legal	0	0	0	
	<u>200,964</u>	<u>49,232</u>	<u>250,197</u>	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

10. Net income/(expenditure) for the year

This is stated after charging:	2021	2020
	£	£
Operating leases	52,427	52,427
Depreciation	50,780	56,204
Mortgage interest payable	6,660	8,371
Audit fees	5,400	5,400
	<u>115,267</u>	<u>122,402</u>

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Salaries and wages	946,568	1,100,578
Social security costs	64,414	71,169
Pension costs	19,537	22,471
	<u>1,030,520</u>	<u>1,194,218</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £48,532 (2020: £52,744).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

12. Staff numbers

The average monthly head count was 55 staff (2020: 68 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021 Number	2020 Number
Community care services	31	40
Management and administration	6	6
	<u>37</u>	<u>46</u>

13. Government grants

	2021 £	2020 £
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, clubs, health & travel training	727,437	800,137
LB Hounslow - Travel training	132,829	115,803
<u>Central Government</u>		
HMRC Job Retention Scheme Grant	11,715	0

14. Corporate taxation

The charity is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

15. Tangible fixed assets

	Freehold Land	Freehold Buildings (Property)	Office & Other Equipment	Total
	£	£	£	£
Cost				
Balance as at 1.4.20	140,190	1,138,935	97,645	1,376,770
Additions	0	0	0	0
Disposals	0	0	0	0
Revaluation	(3,192)	(25,932)	0	(29,124)
Balance as at 31.3.21	136,998	1,113,003	97,645	1,347,646
Depreciation				
Balance as at 1.4.20	0	(134,620)	(89,909)	(224,529)
Charged for year	0	(46,380)	(4,400)	(50,780)
Disposals	0	0	0	0
Revaluation	0	181,000	0	181,000
Balance as at 31.3.21	0	0	(94,309)	(94,309)
Net book value 31.3.21	136,998	1,113,003	3,336	1,253,337
Net book value 31.3.20	140,190	1,004,315	7,736	1,152,241

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2021. The Historical Cost of freehold land and buildings was £1,050,000 at 31st March 2021.

16. Investments

	2021	2020
	£	£
Market value as at 1 April	182,740	206,395
Additions	0	0
Disposals	0	0
Net investment gains / (losses)	40,844	(23,655)
Market value as at 31st March	223,584	182,740
Historical cost as at 31st March	179,272	179,272
UK Fixed Interest	66,034	66,553
UK Equities	73,486	57,699
Investment Trusts	58,345	39,256
Overseas Equities	25,719	19,232
	223,584	182,740

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

17. Debtors

	2021	2020
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	40,831	46,489
Other debtors	19,900	10,604
Prepayments	12,364	23,467
	<u>91,845</u>	<u>99,310</u>

18. Creditors

Amounts falling due within one year

	2021	2020
	£	£
Tax and social security	17,572	22,605
Accruals and deferred income	63,504	121,730
Trade and other creditors	109,855	27,152
Loan due within one year	9,473	9,094
	<u>200,404</u>	<u>180,581</u>

19. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	2021	2020
	£	£
Balance at 1st April	48,517	18,841
Amount released to income earned from charitable activities	(48,517)	(18,841)
Amount deferred in year	53,584	48,517
Balance at 31st March	<u>53,584</u>	<u>48,517</u>

20. Creditors: amounts falling due after more than one year

The mortgage of £209,938 is secured on Enterprise Lodge, Stockdove Way. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate. Interest payable for the year was £6,660 (2020: £8,371). The registered charge is dated 27th July 2012

	2021	2020
	£	£
Mortgage balance due after more than one year (see note 23)	200,465	211,510

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21. Analysis of charitable funds

Analysis of movements in unrestricted funds:

	Balance 1.4.20	Incoming Resources and Designation	Resources Expended	Transfers (to)/from restricted funds	Investment gain/(loss)	Funds 31.3.21
	£	£	£	£	£	£
General fund	505,418	829,283	(828,328)	38,343	40,844	585,560
Designated fund (Survive & Thrive)	0	216,900	0	0	0	216,900
	<u>505,418</u>	<u>1,046,183</u>	<u>(828,328)</u>	<u>38,343</u>	<u>40,844</u>	<u>802,460</u>

Analysis of movements in restricted funds:

	Balance 1.4.20	Incoming Resources	Resources Expended	Transfers to/(from) restricted funds	Funds 31.3.21
	£	£	£	£	£
Freehold land/property	816,803	0	0	(46,379)	770,424
Revaluation reserve	327,700	151,876	0	0	479,576
Mortgage	(220,604)	0	0	10,666	(209,938)
Enterprise Lodge	<u>923,899</u>	<u>151,876</u>	<u>0</u>	<u>(35,713)</u>	<u>1,040,062</u>
Enterprise Lodge- development Fund	1,924	0	0	838	2,762
Revaluation reserve	3,468	0	0	(3,468)	0
Transition & Youth	16,582	0	0	0	16,582
Parent counselling 3Cs	13,532	0	0	0	13,532
Children in Need	4,534	0	0	0	4,534
Children's website	1,683	0	0	0	1,683
EAS	1,528	552,625	(552,624)	0	1,529
After School & Saturday	2,191	60,832	(51,527)	0	11,496
Inclusion (inc PFA)	10,458	57,000	(52,261)	0	15,197
City Bridge Trust	1,166	25,500	(26,666)	0	0
Project Search	0	67,146	(66,424)	0	722
Holiday Activities	0	20,570	(6,696)	0	13,874
Advice Resilience Fund	0	52,845	(7,055)	0	45,790
CIN Employability	0	23,142	(7,982)	0	15,160
LCRF (Wave 2)	0	21,105	(21,105)	0	0
LCRF (Wave 3)	0	21,505	(21,505)	0	0
Lottery Community Fund	0	54,116	(54,116)	0	0
J&H Rausing Trust	0	178,423	(178,423)	0	0
	<u>980,965</u>	<u>1,286,685</u>	<u>(1,046,384)</u>	<u>(38,343)</u>	<u>1,182,923</u>

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21. Analysis of charitable funds (continued)

Name of restricted fund	Description, nature and purposes of the fund:
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The purpose of the fund is to ensure Ealing Mencap maintains a secure physical centre of its charitable operations.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
Revaluation reserve	The Trustees have transferred this to Unrestricted Reserves since none of the fixed asset investments are subject to restrictions.
Transition & Youth	Accrued from surpluses arising primarily in prior years from the operation of the Transition, Connexions & Youth service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Parent counselling 3Cs	Accrued from surpluses arising in prior years from the operation of the Parent counselling 3Cs service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Children in Need	3 year grant awarded to run two residential trips per year for Children. Y3 has been deferred to 2021/22 due to Covid 19 at the request of the funder.
Children's website	Accrued from surpluses arising in prior years from the establishment and operation of the children's 'Ealing Help' website, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
After School & Saturday	This club is for school age children with learning disabilities and is run by the services team from Enterprise Lodge. Grant funding is received from the London Borough of Ealing. The club does not run during school holidays.
Inclusion (inc PFA)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice for 21 hours per week.
Project Search	Project Search is a supported internship programme delivered in partnership by Ealing Mencap alongside the Hilton Hotel London Heathrow Airport Terminal 5 and West London College, Southall.
Holiday Activities	Holiday Activities is grant funded by the London Borough of Ealing and provides services during school holidays primarily

Advice Resilience Fund	Funding from CAF Resilience Fund and LB Ealing to enable the continuation of an advisor post into FY22 formerly funded by the City Bridge trust.
CIN Employability	An 18 month project to assist adults with employment skills and opportunities funded by Children in Need.
LCRF (Wave 2)	London Community Relief Fund - Covid 19 emergency funding
LCRF (Wave 3)	London Community Relief Fund - Covid 19 emergency funding
Lottery Community Fund	Covid 19 emergency funding from the National Lottery Community Fund
J&H Rausing Trust	Covid 19 emergency funding to support the core organisation through FY21
Designated fund (Survive & Thrive)	The Survive and Thrive project is designated to redevelop and refocus some fundamental strategic aspects of our charitable work

22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	3,336	1,250,001	1,253,337
Cash at bank and in hand	640,942	176,544	817,486
Other net current assets/(liabilities)	(61,519)	(43,157)	115,025
Creditors of more than one year	0	(200,465)	(200,465)
	<u>582,759</u>	<u>1,182,923</u>	<u>1,985,383</u>

23. Financial Instruments

Financial instruments measured at amortised cost comprise the mortgage provided by Barclays Bank Plc to the charity secured on the freehold land and buildings at Enterprise Lodge, Stockdove Way, Perivale, Middlesex. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate.

	2021 £	2020 £
Mortgage repayable - less than 1 year	9,473	9,094
Mortgage repayable - within 1 to 2 years	10,266	9,874
Mortgage repayable - within 2 to 5 years	33,034	31,773
Mortgage repayable in over 5 years	157,165	169,863
	<u>209,938</u>	<u>229,423</u>

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24. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of preparation of the 2021 financial statements and accordingly there are no related provisions.

25. Operating leases	2021	2020
	£	£
Land and buildings which expire:		
Within one year	37,500	37,500
Between one and five years	150,000	150,000
More than five years	225,000	262,500
Office equipment which expire:		
Within one year	8,610	13,979
Between one and five years	4,218	12,829
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

	2021	2020
	£	£
26. Capital Commitments		
Capital expenditure that has been contracted for but has not been provided for in the financial statements	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for	0	0

27. Related Party Transactions

Two trustees each have a family member in paid employment at standard pay rates with the charity at a combined salary of £40,758 (2020 £42,652).