

ENFIELD MENCAP

England & Wales · Charity number 1068861

Details

Status	Registered
Legal form	Charitable company
Company number	03400850
Registered	1998-03-26
Register	View on the Charity Commission register

Contact

Address	Community Hall 1 Foxglove Close London N9 8LW
Phone	07535681068
Email	info@enfieldmencap.org.uk
Website	www.enfieldmencap.org.uk

Activities

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

Activities: Enfield Mencap delivers a range of services to adults and young people with a learning disability, their parents, carers and families in the London Borough of Enfield. A wide range of day opportunities either supported in the community or available within the Charity's New Opportunity Centre encourage adults and young people with learning disabilities to maximise their life choices.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** ENFIELD AND ADJOINING BOROUGHHS
- Enfield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£730,458	£699,336	£745,778	27
2024-03-31	£725,445	£693,224	£718,435	26
2023-03-31	£696,226	£676,292	£678,672	29
2022-03-31	£651,197	£642,116	£659,877	30
2021-03-31	£556,607	£609,746	£661,785	28

Trustees

Name	Role	Appointed
John Watson	Chair	2020-11-25
ANNA PAKOUTA		2019-10-16
Blairine Kandolo		2023-11-22
JOHN MARTIN WATSON		2020-11-25

ENFIELD MENCAP

England & Wales - Charity number 1068861

Accounts

ENFIELD MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

Company number: 3400850
Charity number: 1068861

ENFIELD MENCAP
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report together with the unaudited financial statements for the year ended 31st March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Enfield Mencap is - a limited company number: 3400850
- a registered charity number: 1068861

Board of Trustees/Directors

The following individuals are the Trustees, also Directors, who served during the year and who continue to serve:

John Watson (Chair)
Anna Pakouta
Blairine Kandolo

Company Secretary
Sarah Butterfield

Chief Executive Officer
Dean Dennis

Registered Office

Bounces Road Community Hall
1 Foxglove Close
Edmonton
N9 8LW

Independent Examiner
S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Bankers
HSBC

PO Box 131, 1 The Town Enfield EN2 6LD

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

The charity is a charitable company limited by guarantee and was incorporated on 9th July 1997. It is governed by a Memorandum and Articles of Association which were last amended in February 2005.

Its objects are to carry out activities to improve the lives of people with a learning disability, their families and carers in the London Borough of Enfield and adjacent boroughs and counties.

Board of Trustees

The charity is governed by a Board of Trustees elected from the membership. The Board has the power to co-opt non-executive members during the year whose appointment is then subject to the approval of the membership at the next annual general meeting.

In recruiting new trustees and members of the Board, existing trustees and management consider appropriate skillsets needed to enhance the effective governance and operation of Enfield Mencap. Trustees are provided with an induction following their appointment.

The Board of Trustees employs a Chief Executive Officer to manage the organisation on a day to day basis. The Chief Executive Officer reports directly to the Board of Trustees which meets every six to eight weeks. An Operations Manager supervises front line operations reporting to the Chief Executive Officer. Individual programmes and projects have an appointed lead with non-executive authority.

Affiliations

The charity is affiliated to the Royal Mencap Society.

RISK ASSESSMENT

The trustees have reviewed the charity's exposure to risk and in the view of its aims and mode of operation consider risks to be minimal and that no action needs to be taken at present. The exposure is reviewed periodically.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in the governing document are:

- The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit;
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

The charity seeks to improve the lives of people with a learning disability, their parents and carers in whatever way it can. To this end, it provides a range of day opportunities for young people and adults with a learning disability. These activities are described in more detail later in this report

The trustees continue to carry out the aims of Enfield Mencap for the public benefit within the definition of the charity's objectives and the Charity Commission guidance on Charity Trustees' public benefit activities. This is fully illustrated in the objectives clause.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

We continue to work on efficiencies without compromise, efficiencies whilst making improvements and to this aim we have been making progress.

Enfield Mencap remains focused on supporting adults with a learning disability to live a more fulfilled life through activities and different experiences.

A personalised approach to each member means that we explore a range of activities that all are welcome to try.

Enfield Mencap continues to benefit greatly from working in partnership with the Royal Mencap Society and Enfield Council.

SATURDAY RESPITE

We aim to reintroduce this service once funding has been secured.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2025

STAFF TEAM

The staff team has continued to show passion, quality and commitment in its work during this year of refocus and economic challenge. The team members have been challenged to develop themselves further as well as the service itself and encouraging results are starting to show.

The Board of Trustees recognises the great effort the team members have all put in and would like to take this opportunity to express its thanks and gratitude to all of them.

SENIOR MANAGEMENT TEAM

Dean Dennis
Christine Donaldson
Sarah Butterfield

Chief Executive Officer
Operations and Service Manager
Finance and Administration Officer

FINANCIAL REVIEW

The Incoming Resources for the year of £730,458 was marginally higher than that of the previous year which was £725,445. The contributory factor was the marginal increases in income from the Day & Evening Services, Investment Income and Other Income. The Resources Expended for the year was £720,058 and that for the previous year was £693,224. The increase in the level of expenditure reflects the level of activity carried out in the year under review.

The net effect of this is an excess of income over expenditure for the year of £31,122. The previous year's results was a surplus of £32,221. The results for the year indicates the organisation's determination to deliver its services in the given circumstances and within the resources available. The organisation continues in its effort in monitoring its operational costs, operating within its resources and at the same time reviewing its income streams. This to ensure that the organisation meets its objectives in delivering its services.

Our reserves at the year end stands at £745,778, which is approximately over a year's worth of the organisation's operational costs.

Enfield Mencap looks forward to the challenges ahead with the strong management team in place and the plans to further manage the efficiency of its resources and increase its income.

RESERVES POLICY

Restricted funds are maintained specifically for the maintenance of the provision of the service identified in the relevant funding or service level agreement. Any surplus funds will be carried forward for the continuation of that service only.

Taking into account all of the challenges that can impact the charities sector, the trustees remain committed to the provision of adequate designated and unrestricted funds to ensure the continuation of provision of services

Levels of unrestricted and designated funds are regularly monitored in terms of the continuation of services and the funding received.

The trustees will take swift action to redress the situation should such need arise.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2025

PLANS FOR THE FUTURE

Enfield Mencap reviews the challenges to the charity sector. The organisation is determined to deliver on its objectives and increase the number of service users who receive the service, with the available resources.

We will be looking towards supporting our members and running projects on evening and weekends

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

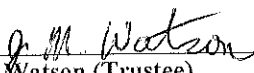
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements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

The trustees confirm that they have properly discharged their responsibilities in accordance with the above.

APPROVAL

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 Directors and Trustees on 26 November 2025 and signed on its behalf, by:



J. Watson (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF ENFIELD MENCAP

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Enfield Mencap ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



S. Francis - Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Date: 26 November 2025

ENFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31ST MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Voluntary income - donations		815	-	815	940
- membership fees		40	-	40	50
- legacies			-		-
Investment income – bank interest		5,121	-	5,121	4,728
- income from securities		722		722	702
<i>Incoming resources from charitable activities:</i>					
Grants receivable	3	-	-	-	-
Fees for providing charitable activities	4	720,058	-	720,058	718,305
<i>Other incoming resources:</i>					
Rental income			-		-
Other income		3,702	-	3,702	720
Total incoming resources		<u>730,458</u>	<u>-</u>	<u>730,458</u>	<u>725,445</u>
Resources expended					
<i>Charitable activities</i>		699,336		699,336	693,224
Total resources expended	5	<u>699,336</u>	<u>-</u>	<u>699,336</u>	<u>693,224</u>
Net incoming/(outgoing) resources for the year before transfers/Net income for the year		31,122	-	31,122	32,221
Unrealised gain/(loss) on investments	10	(3,779)	-	(3,779)	7,542
Net incoming/(outgoing) resources for the year before transfers		<u>27,343</u>	<u>-</u>	<u>27,343</u>	<u>39,763</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>27,343</u>	<u>-</u>	<u>27,343</u>	<u>39,763</u>
Balances brought forward at 1st April 2024		<u>718,435</u>	<u>-</u>	<u>718,435</u>	<u>678,672</u>
Balances carried forward at 31 March 2025		<u><u>745,778</u></u>	<u><u>-</u></u>	<u><u>745,778</u></u>	<u><u>718,435</u></u>

The notes on pages 10 to 17 form part of these accounts.

ENFIELD MENCAP

BALANCE SHEET


AS AT 31ST MARCH 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	9		2,154		2,939
Investments	10		24,841		28,620
			<u>26,995</u>		<u>31,559</u>
CURRENT ASSETS					
Debtors	11	108,522		106,918	
Cash at bank		623,564		599,617	
		<u>732,086</u>		<u>706,535</u>	
CREDITORS: amounts falling due within one year	12	<u>(13,303)</u>		<u>(19,659)</u>	
NET CURRENT ASSETS			<u>718,783</u>		<u>686,876</u>
TOTAL NET ASSETS			<u>£745,778</u>		<u>£718,435</u>
FUNDS AND RESERVES					
Unrestricted funds	14		745,778		718,435
			<u>£745,778</u>		<u>£718,435</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
 The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 26 November 2025 and signed on its behalf by:


 J M Watson (Trustee)

The notes on pages 10 to 17 form part of these accounts.

ENFIELD MENCAP

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Net cash inflow/(outflow) from operating activities	17	18,104	(1,805)
Returns on investments and servicing of finance	18	5,843	5,430
 Increase/(decrease) in cash in the period		<u>23,947</u>	<u>3,625</u>
 Reconciliation of net cash flow to movement in net debt	19	<u>23,947</u>	<u>3,625</u>
Increase/(decrease) in cash in the period			
 Movement in net debt in the period		23,947	3,625
Cash and Cash Equivalents at the start of the Year		<u>599,617</u>	<u>595,992</u>
 Cash and Cash Equivalents at the end of the Year		<u>623,564</u>	<u>599,617</u>

The notes on pages 10-17 form part of the accounts

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. 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 (FRS102) (effective 1 January 2019)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note (s).

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts.

Investments

Investments are held at market value.

Tangible fixed assets

Tangible fixed assets are stated at cost and represent amounts expended on capital items exceeding £2,000.

Depreciation is calculated so as to the write off cost of tangible fixed assets over the estimated useful lives of the assets concerned as follows:

Office equipment	33% reducing balance basis
Motor vehicles	25% reducing balance basis

Income and expenditure

All income and expenditure are stated on the basis of amounts receivable and payable respectively.

Expenditure

Charitable activities comprise expenses incurred on the defined charitable purposes of the company and include direct staff costs attributable to the activity and an allocation of the general management and overhead costs.

Governance costs include costs incurred in meeting constitutional and statutory requirements.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

Taxation

The company is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Pension costs

Contributions in respect of the charitable company's defined contributions scheme are recognised in the statement of financial activities on an accruals basis.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

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 amounts prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

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.

2. INCOME

Income represents amounts receivable from local authorities, health authorities, housing associations and other agencies. The charity also receives income from membership subscriptions, donations and other charitable activities.

3. GRANTS RECEIVABLE

	Total 2025 £	Total 2024 £
Unrestricted funds	-	-
Restricted funds	-	-
	<u>£-</u>	<u>£-</u>

4. CHARITABLE ACTIVITIES FEES

Day & Evening Services – Designated Funds	£720,058	£718,305
Restricted Funds	=	=
	<u>£720,058</u>	<u>£718,305</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2025

5. TOTAL RESOURCES EXPENDED	Unrestricted Funds		Restricted Funds			Designated Funds	
	Support & Integration £	Gateway Clubs £	Weekend Respite £	Getting Out Project £	Day & Evening services £	2025 Total £	2024 Total £
Direct service provision		-	-	-	85,247	85,247	73,621
Direct staff costs	51,716	-	-	-	458,087	509,803	525,225
Central premises costs		-	-	-	71,247	71,247	65,420
Depreciation charges	785	-	-	-		785	1,080
Education, recruitment & training		-	-	-	2,282	2,282	2,451
Materials & equipment		-	-	-	1,013	1,013	932
Support costs	3,029	-	-	-	10,323	13,352	12,087
	<u>55,530</u>				<u>628,199</u>	<u>683,729</u>	<u>680,816</u>
Governance costs(Note 6)	3,000				12,607	15,607	12,408
	<u>58,530</u>				<u>640,806</u>	<u>699,336</u>	<u>693,224</u>

6. GOVERNANCE COSTS	2025 £	2024 £
Consultancy, Legal & Professional Fees	12,607	9,628
Independent Examiners Fee	<u>3,000</u>	<u>2,780</u>
	<u>15,607</u>	<u>12,408</u>

7. STAFF COSTS AND DIRECTORS REMUNERATION	2025 £	2024 £
Staff costs during the year were as follows:		
Gross salaries	467,150	482,096
Social security costs	33,829	34,618
Pension costs	8,824	8,511
	<u>509,803</u>	<u>525,225</u>

The average number of employees during the year was 27 (2024: 26). No employees earned £60,000 per annum or more during the year (2023: Nil).

No trustee received any remuneration in respect of their services or expenses reimbursed during the year, (2024: Nil). The key management personnel of the charity comprise the Trustees and the CEO. The total employee benefits of the key management personnel of the charity was £54,360 (2024: £50,710).

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Incoming Resources			
Voluntary income - donations	940	-	940
- membership fees	50	-	50
- legacies		-	
Investment income – bank interest	4,728	-	4,728
- income from securities	702		702
<i>Incoming resources from charitable activities:</i>			
Grants receivable	-	-	-
Fees for providing charitable activities	718,305	-	718,305
<i>Other incoming resources:</i>			
Rental income		-	
Other income	720	-	720
Total incoming resources	<u>725,445</u>	<u>-</u>	<u>725,445</u>
Resources expended			
<i>Charitable activities</i>	693,224		693,224
Total resources expended	<u>693,224</u>	<u>-</u>	<u>693,224</u>
Net incoming/(outgoing) resources for the year before transfers/Net income for the year	32,221	-	32,221
Unrealised gain/(loss) on investments	7,542	-	7,542
Net incoming/(outgoing) resources for the year before transfers	39,763	-	39,763
Transfers between funds	-	-	-
Net movement in funds	39,763	-	39,763
Reconciliation of Funds			
Total funds brought forward	<u>678,672</u>	<u>-</u>	<u>678,672</u>
Total funds carried forward	<u><u>718,435</u></u>	<u><u>-</u></u>	<u><u>718,435</u></u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2025

9. TANGIBLE FIXED ASSETS	Fixtures, Fitting & Equipment £	Motor Vehicles £	Total £
Cost			
At 1st April 2024	18,739	9,725	28,464
Additions	-	-	-
Eliminating fully depreciated assets	-	-	-
	<u>18,739</u>	<u>9,725</u>	<u>28,464</u>
At 31st March 2025	18,739	9,725	28,464
Depreciation			
At 1st April 2024	18,109	7,416	25,525
Charge for year	208	577	785
Eliminating fully depreciated assets	-	-	-
	<u>18,317</u>	<u>7,993</u>	<u>26,310</u>
At 31st March 2025	18,317	7,993	26,310
Net Book Value			
At 31st March 2025	<u>422</u>	<u>1,732</u>	<u>2,154</u>
At 31st March 2024	<u>630</u>	<u>2,309</u>	<u>2,939</u>

10. FIXED ASSET INVESTMENTS	2025 £	2024 £
At 1st April 2024	28,620	21,078
Additions in the year	-	-
Change in market value during the year	(3,779)	7,542
	<u>£24,841</u>	<u>£28,620</u>
At 31st March 2025	£24,841	£28,620

The investments are in listed UK securities.

11. DEBTORS	2025 £	2024 £
Trade Debtors	92,943	92,053
Other Debtors	15,579	14,865
	<u>£108,522</u>	<u>£106,918</u>

12. CREDITORS: Amounts falling due within one year	2025 £	2024 £
Sundry creditors and accruals	3,837	7,678
Other taxes and social security	9,466	11,981
	<u>£13,303</u>	<u>£19,659</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2025

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	26,996	-	26,996
Net current assets	718,782	-	718,782
	<u>745,778</u>	<u>-</u>	<u>745,778</u>

14. UNRESTRICTED FUNDS

	Balance as at 1st April 2024 £	Incoming Resources £	Expenditure £	Unrealised Gain/ (Loss) £	Transfers £	Balance as at 31 st March 2025 £
Day & Evening Services	625,670	724,973	(640,806)	-	-	709,837
Designated funds	625,670	724,973	(640,806)	-	-	709,837
Unrestricted funds	92,765	5,485	(58,530)	(3,779)	-	35,941
	<u>£718,435</u>	<u>730,458</u>	<u>(699,336)</u>	<u>(3,779)</u>	<u>-</u>	<u>745,778</u>

The Day & Evening Services (Designated Funds) are for the provision of services to the organisation service users. The Unrestricted Funds are for the managing of the operations of the charity.

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2025

15. LIABILITY OF MEMBERS

The charity is constituted as a company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

16. OPERATING LEASE COMMITMENTS

At 31 March 2025 the company had annual commitments under non-cancellable operating leases as follows:

	Land & buildings		Other assets	
	2025	2024	2025	2024
	£	£	£	£
Operating leases expiring: After more than five years	<u>37,000</u>	<u>37,000</u>	<u>-</u>	<u>-</u>

**ENFIELD MENCAP
NOTES TO THE FINANCIAL STATEMENTS**

Note

17 **RECONCILIATION OF THE NET (OUTGOING)/INCOMING RESOURCES TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2025	2024
	£	£
Net (outgoing)\incoming resources	27,343	39,763
Depreciation charges	785	1,080
Investment Income	(5,843)	(5,430)
(Increase)/Decrease in debtors	(1,604)	(16,005)
(Decrease)/Increase in creditors	(6,356)	(13,671)
Fixed Assets Additions	-	-
Unrealised/Realised/ (gains)/loss on investments	3,779	(7,542)
Proceeds on disposal of investment	-	-
Net cash inflow/(outflow) from operating activities	<u>18,104</u>	<u>(1,805)</u>

18 **ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT**

	2025	2024
	£	£
Returns on investments and servicing of finance	-	-
Investment Income	5,843	5,430
Net cash inflow for returns on investments and servicing of finance	<u>5,843</u>	<u>5,430</u>

19 **ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net Cash:			
Cash at bank	<u>599,617</u>	<u>23,947</u>	<u>623,564</u>
Total	<u>599,617</u>	<u>23,947</u>	<u>623,564</u>

ENFIELD MENCAP

England & Wales - Charity number 1068861

Accounts

ENFIELD MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

Company number: 3400850
Charity number: 1068861

**ENFIELD MENCAP
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

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Cash Flow Statement	9
Notes to the financial statements	10 - 17

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report together with the unaudited financial statements for the year ended 31st March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Enfield Mencap is - a limited company number: 3400850
- a registered charity number: 1068861

Board of Trustees/Directors

The following individuals are the Trustees, also Directors, who served during the year and who continue to serve:

John Watson (Chair)
Anna Pakouta
Blairine Kandolo (From 22nd November 2023)
Stuart Livermore (To 8th November 2023)
Adrian Byrne (To 17th October 2023)

Company Secretary

Sarah Butterfield

Chief Executive Officer

Dean Dennis

Registered Office

Bounces Road Community Hall
1 Foxglove Close
Edmonton
N9 8LW

Independent Examiner

S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Bankers

HSBC

PO Box 131, 1 The Town Enfield EN2 6LD

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

The charity is a charitable company limited by guarantee and was incorporated on 9th July 1997. It is governed by a Memorandum and Articles of Association which were last amended in February 2005.

Its objects are to carry out activities to improve the lives of people with a learning disability, their families and carers in the London Borough of Enfield and adjacent boroughs and counties.

Board of Trustees

The charity is governed by a Board of Trustees elected from the membership. The Board has the power to co-opt non-executive members during the year whose appointment is then subject to the approval of the membership at the next annual general meeting.

In recruiting new trustees and members of the Board, existing trustees and management consider appropriate skillsets needed to enhance the effective governance and operation of Enfield Mencap. Trustees are provided with an induction following their appointment.

The Board of Trustees employs a Chief Executive Officer to manage the organisation on a day to day basis. The Chief Executive Officer reports directly to the Board of Trustees which meets every six to eight weeks. An Operations Manager supervises front line operations reporting to the Chief Executive Officer. Individual programmes and projects have an appointed lead with non-executive authority.

Affiliations

The charity is affiliated to the Royal Mencap Society.

RISK ASSESSMENT

The trustees have reviewed the charity's exposure to risk and in the view of its aims and mode of operation consider risks to be minimal and that no action needs to be taken at present. The exposure is reviewed periodically.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in the governing document are:

- The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit;
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

The charity seeks to improve the lives of people with a learning disability, their parents and carers in whatever way it can. To this end, it provides a range of day opportunities for young people and adults with a learning disability. These activities are described in more detail later in this report

The trustees continue to carry out the aims of Enfield Mencap for the public benefit within the definition of the charity's objectives and the Charity Commission guidance on Charity Trustees' public benefit activities. This is fully illustrated in the objectives clause.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

We continue to work on efficiencies without compromise, efficiencies whilst making improvements and to this aim we have been making progress.

Enfield Mencap remains focused on supporting adults with a learning disability to live a more fulfilled life through activities and different experiences.

A personalised approach to each member means that we explore a range of activities that all are welcome to try.

Enfield Mencap continues to benefit greatly from working in partnership with the Royal Mencap Society and Enfield Council.

SATURDAY RESPITE

We aim to reintroduce this service once funding has been secured.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

STAFF TEAM

The staff team has continued to show passion, quality and commitment in its work during this year of refocus and economic challenge. The team members have been challenged to develop themselves further as well as the service itself and encouraging results are starting to show.

The Board of Trustees recognises the great effort the team members have all put in and would like to take this opportunity to express its thanks and gratitude to all of them.

SENIOR MANAGEMENT TEAM

Dean Dennis
Christine Donaldson
Sarah Butterfield

Chief Executive Officer
Operations and Service Manager
Finance and Administration Officer

FINANCIAL REVIEW

The Incoming Resources for the year of £725,445 was higher than that of the previous year which was £696,226. The contributory factor was the increase in income from the Day & Evening Services. This increase in the fees from the Day & Evening Services is attributable to the change to the pre pandemic operation levels. The Resources Expended for the year was £693,224 and that for the previous year was £676,292. The increase in the level of expenditure reflects the level of activity carried out in the year under review.

The net effect of this is an excess of income over expenditure for the year of £32,221. The previous year's results was a surplus of £19,934. The results for the year indicates the organisation's determination to deliver its services in the given circumstances and within the resources available. The organisation continues in its effort in monitoring its operational costs, operating within its resources and at the same time reviewing its income streams. This to ensure that the organisation meets its objectives in delivering its services.

Our reserves at the year end stands at £718,435 which is approximately over a year's worth of the organisation's operational costs.

Enfield Mencap looks forward to the challenges ahead with the strong management team in place and the plans to further manage the efficiency of its resources and increase its income.

RESERVES POLICY

Restricted funds are maintained specifically for the maintenance of the provision of the service identified in the relevant funding or service level agreement. Any surplus funds will be carried forward for the continuation of that service only.

Taking into account all of the challenges that can impact the charities sector, the trustees remain committed to the provision of adequate designated and unrestricted funds to ensure the continuation of provision of services

Levels of unrestricted and designated funds are regularly monitored in terms of the continuation of services and the funding received.

The trustees will take swift action to redress the situation should such need arise.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

PLANS FOR THE FUTURE

Enfield Mencap reviews the challenges to the charity sector. The organisation is determined to deliver on its objectives and increase the number of service users who receive the service, with the available resources.

We will be looking towards supporting our members and running projects on evening and weekends

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

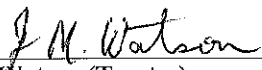
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements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

The trustees confirm that they have properly discharged their responsibilities in accordance with the above.

APPROVAL

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 Directors and Trustees on 20 November 2024 and signed on its behalf, by:



J. Watson (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF ENFIELD MENCAP

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Enfield Mencap ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



S. Francis - Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Date: 20 November 2024

ENFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Voluntary income - donations		940	-	940	250
- membership fees		50	-	50	50
- legacies			-		-
Investment income – bank interest		4,728	-	4,728	1,020
- income from securities		702		702	754
<i>Incoming resources from charitable activities:</i>					
Grants receivable	3	-	-	-	-
Fees for providing charitable activities	4	718,305	-	718,305	694,030
<i>Other incoming resources:</i>					
Rental income			-		-
Other income		720	-	720	122
Total incoming resources		<u>725,445</u>	<u>-</u>	<u>725,445</u>	<u>696,226</u>
Resources expended					
<i>Charitable activities</i>					
		693,224		693,224	676,292
Total resources expended	5	<u>693,224</u>	<u>-</u>	<u>693,224</u>	<u>676,292</u>
Net incoming/(outgoing) resources for the year before transfers/Net income for the year		32,221	-	32,221	19,934
Unrealised gain/(loss) on investments	10	7,542	-	7,542	(1,139)
Net incoming/(outgoing) resources for the year before transfers		<u>39,763</u>	<u>-</u>	<u>39,763</u>	<u>18,795</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>39,763</u>	<u>-</u>	<u>39,763</u>	<u>18,795</u>
Balances brought forward at 1st April 2023		678,672	-	678,672	659,877
Balances carried forward at 31 March 2024		<u>718,435</u>	<u>-</u>	<u>718,435</u>	<u>678,672</u>

The notes on pages 10 to 17 form part of these accounts.

ENFIELD MENCAP

BALANCE SHEET

AS AT 31ST MARCH 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	9		2,939		4,019
Investments	10		28,620		21,078
			<u>31,559</u>		<u>25,097</u>
CURRENT ASSETS					
Debtors	11	106,918		90,913	
Cash at bank		599,617		595,992	
		<u>706,535</u>		<u>686,905</u>	
CREDITORS: amounts falling due within one year	12	<u>(19,659)</u>		<u>(33,330)</u>	
NET CURRENT ASSETS			<u>686,876</u>		<u>653,575</u>
TOTAL NET ASSETS			<u>£718,435</u>		<u>£678,672</u>
FUNDS AND RESERVES					
Unrestricted funds	14		718,435		678,672
			<u>£718,435</u>		<u>£678,672</u>

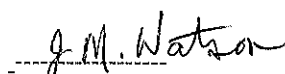
For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 20 November 2024 and signed on its behalf by:


 J M Watson (Trustee)

The notes on pages 10 to 17 form part of these accounts.

ENFIELD MENCAP

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Net cash inflow/(outflow) from operating activities	17	(1,805)	38,347
Returns on investments and servicing of finance	18	5,430	1,774
		<u>3,625</u>	<u>40,121</u>
Increase/(decrease) in cash in the period			
Reconciliation of net cash flow to movement in net debt			
net debt	19	<u>3,625</u>	<u>40,121</u>
Increase/(decrease) in cash in the period			
Movement in net debt in the period		3,625	40,121
Cash and Cash Equivalents at the start of the Year		<u>595,992</u>	<u>555,871</u>
Cash and Cash Equivalents at the end of the Year		<u>599,617</u>	<u>595,992</u>

The notes on pages 10-17 form part of the accounts

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. 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 (FRS102) (effective 1 January 2019)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note (s).

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts.

Investments

Investments are held at market value.

Tangible fixed assets

Tangible fixed assets are stated at cost and represent amounts expended on capital items exceeding £2,000.

Depreciation is calculated so as to the write off cost of tangible fixed assets over the estimated useful lives of the assets concerned as follows:

Office equipment	33% reducing balance basis
Motor vehicles	25% reducing balance basis

Income and expenditure

All income and expenditure are stated on the basis of amounts receivable and payable respectively.

Expenditure

Charitable activities comprise expenses incurred on the defined charitable purposes of the company and include direct staff costs attributable to the activity and an allocation of the general management and overhead costs.

Governance costs include costs incurred in meeting constitutional and statutory requirements.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

Taxation

The company is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Pension costs

Contributions in respect of the charitable company's defined contributions scheme are recognised in the statement of financial activities on an accruals basis.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

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 amounts prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

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.

2. INCOME

Income represents amounts receivable from local authorities, health authorities, housing associations and other agencies. The charity also receives income from membership subscriptions, donations and other charitable activities.

3. GRANTS RECEIVABLE

	Total 2024 £	Total 2023 £
Unrestricted funds	-	-
Restricted funds	-	-
	<u>£-</u>	<u>£-</u>

4. CHARITABLE ACTIVITIES FEES

Day & Evening Services – Designated Funds	£718,305	£694,030
Restricted Funds	-	-
	<u>£718,305</u>	<u>£694,030</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

5. TOTAL RESOURCES EXPENDED	Unrestricted Funds		Restricted Funds			Designated Funds	
	Support & Integration £	Gateway Clubs £	Weekend Respite £	Getting Out Project £	Day & Evening services £	2024 Total £	2023 Total £
Direct service provision	-	-	-	-	73,621	73,621	67,722
Direct staff costs	49,646	-	-	-	475,579	525,225	509,812
Central premises costs	-	-	-	-	65,420	65,420	65,320
Depreciation charges	1,080	-	-	-	-	1,080	1,488
Education, recruitment & training	-	-	-	-	2,451	2,451	3,185
Materials & equipment	-	-	-	-	932	932	715
Support costs	3,193	-	-	-	8,894	12,087	13,487
	<u>53,919</u>				<u>626,897</u>	<u>680,816</u>	<u>661,729</u>
Governance costs(Note 6)	2,780				9,628	12,408	14,563
	<u>56,699</u>				<u>636,525</u>	<u>693,224</u>	<u>676,292</u>

6. GOVERNANCE COSTS	2024 £	2023 £
Consultancy, Legal & Professional Fees	9,628	12,103
Independent Examiners Fee	<u>2,780</u>	<u>2,460</u>
	<u>12,408</u>	<u>14,563</u>

7. STAFF COSTS AND DIRECTORS REMUNERATION	2024 £	2023 £
Staff costs during the year were as follows:		
Gross salaries	482,096	467,673
Social security costs	34,618	35,341
Pension costs	8,511	6,798
	<u>525,225</u>	<u>509,812</u>

The average number of employees during the year was 26 (2023: 29). No employees earned £60,000 per annum or more during the year (2023: Nil).

No trustee received any remuneration in respect of their services or expenses reimbursed during the year, (2023: Nil). The key management personnel of the charity comprise the Trustees and the CEO. The total employee benefits of the key management personnel of the charity was £50,710 (2023: £48,500).

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming Resources			
Voluntary income - donations	250	-	250
- membership fees	50	-	50
- legacies		-	
Investment income – bank interest	1,020	-	1,020
- income from securities	754		754
<i>Incoming resources from charitable activities:</i>			
Grants receivable	-	-	-
Fees for providing charitable activities	694,030	-	694,030
<i>Other incoming resources:</i>			
Rental income		-	
Other income	122	-	122
Total incoming resources	696,226	-	696,226
Resources expended			
<i>Charitable activities</i>	676,292		676,292
Total resources expended	676,292	-	676,292
Net incoming/(outgoing) resources for the year before transfers/Net income for the year	19,934	-	19,934
Unrealised gain/(loss) on investments	(1,139)	-	(1,139)
Net incoming/(outgoing) resources for the year before transfers	18,795	-	18,795
Transfers between funds	-	-	-
Net movement in funds	18,795	-	18,795
Reconciliation of Funds			
Total funds brought forward	659,877	-	659,877
Total funds carried forward	678,672	-	678,672

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

9. TANGIBLE FIXED ASSETS	Fixtures, Fitting & Equipment £	Motor Vehicles £	Total £
Cost			
At 1st April 2023	18,739	9,725	28,464
Additions	-	-	-
Eliminating fully depreciated assets	-	-	-
	<u>18,739</u>	<u>9,725</u>	<u>28,464</u>
At 31st March 2024	18,739	9,725	28,464
Depreciation			
At 1st April 2023	17,799	6,646	24,445
Charge for year	310	770	1,080
Eliminating fully depreciated assets	-	-	-
	<u>18,109</u>	<u>7,416</u>	<u>25,525</u>
At 31st March 2024	18,109	7,416	25,525
Net Book Value			
At 31st March 2024	<u>630</u>	<u>2,309</u>	<u>2,939</u>
At 31st March 2023	<u>940</u>	<u>3,079</u>	<u>4,019</u>

10. FIXED ASSET INVESTMENTS	2024 £	2023 £
At 1st April 2023	21,078	22,217
Additions in the year	-	-
Change in market value during the year	7,542	(1,139)
	<u>£28,620</u>	<u>£21,078</u>
At 31st March 2024	£28,620	£21,078

The investments are in listed UK securities.

11. DEBTORS	2024 £	2023 £
Trade Debtors	92,053	75,374
Other Debtors	14,865	15,539
	<u>£106,918</u>	<u>£90,913</u>

12. CREDITORS: Amounts falling due within one year	2024 £	2023 £
Sundry creditors and accruals	7,678	24,493
Other taxes and social security	11,981	8,837
	<u>£19,659</u>	<u>£33,330</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2024

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	31,559	-	31,559
Net current assets	686,876	-	686,876
	<u>718,435</u>	<u>-</u>	<u>718,435</u>

14. UNRESTRICTED FUNDS

	Balance as at 1st April 2023 £	Incoming Resources £	Expenditure £	Unrealised Gain/ (Loss) £	Transfers £	Balance as at 31 st March 2024 £
Day & Evening Services	541,762	720,433	(636,525)	-	-	625,670
Designated funds	541,762	720,433	(636,525)	-	-	625,670
Unrestricted funds	136,910	5,012	(56,699)	7,542	-	92,765
	<u>£678,672</u>	<u>725,445</u>	<u>(693,224)</u>	<u>7,542</u>	<u>-</u>	<u>718,435</u>

The Day & Evening Services (Designated Funds) are for the provision of services to the organisation service users. The Unrestricted Funds are for the managing of the operations of the charity.

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

15. LIABILITY OF MEMBERS

The charity is constituted as a company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

16. OPERATING LEASE COMMITMENTS

At 31 March 2024 the company had annual commitments under non-cancellable operating leases as follows:

	Land & buildings		Other assets	
	2023 £	2022 £	2023 £	2023 £
Operating leases expiring: After more than five years	37,000	37,000	-	-

ENFIELD MENCAP
NOTES TO THE FINANCIAL STATEMENTS

Note

17 **RECONCILIATION OF THE NET (OUTGOING)/INCOMING RESOURCES TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
Net (outgoing)\incoming resources	39,763	18,795
Depreciation charges	1,080	1,488
Investment Income	(5,430)	(1,774)
(Increase)/Decrease in debtors	(16,005)	(2,427)
(Decrease)/Increase in creditors	(13,671)	22,154
Fixed Assets Additions		(1,028)
Unrealised/Realised/ (gains)/loss on investments	(7,542)	1,139
Proceeds on disposal of investment	-	-
Net cash inflow/(outflow) from operating activities	<u>(1,805)</u>	<u>38,347</u>

18 **ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT**

	2024	2023
	£	£
Returns on investments and servicing of finance		
Investment Income	<u>5,430</u>	<u>1,774</u>
Net cash inflow for returns on investments and servicing of finance	<u>5,430</u>	<u>1,774</u>

19 **ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net Cash:			
Cash at bank	<u>595,992</u>	<u>3,625</u>	<u>599,617</u>
Total	<u>595,992</u>	<u>3,625</u>	<u>599,617</u>

ENFIELD MENCAP

England & Wales - Charity number 1068861

Accounts

ENFIELD MENCAP
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

Company number: 3400850
Charity number: 1068861

ENFIELD MENCAP
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

The trustees present their report together with the unaudited financial statements for the year ended 31st March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Enfield Mencap is - a limited company number: 3400850
- a registered charity number: 1068861

Board of Trustees/Directors

The following individuals are the Trustees, also Directors, who served during the year and who continue to serve:

John Watson (Chair)
Anna Pakouta
Stuart Livermore
Adrian Byrne

Company Secretary
Sarah Butterfield

Chief Executive Officer
Dean Dennis

Registered Office

Bounces Road Community Hall
1 Foxglove Close
Edmonton
N9 8LW

Independent Examiner

S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Bankers
HSBC

PO Box 131, 1 The Town Enfield EN2 6LD

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

The charity is a charitable company limited by guarantee and was incorporated on 9th July 1997. It is governed by a Memorandum and Articles of Association which were last amended in February 2005.

Its objects are to carry out activities to improve the lives of people with a learning disability, their families and carers in the London Borough of Enfield and adjacent boroughs and counties.

Board of Trustees

The charity is governed by a Board of Trustees elected from the membership. The Board has the power to co-opt non-executive members during the year whose appointment is then subject to the approval of the membership at the next annual general meeting.

In recruiting new trustees and members of the Board, existing trustees and management consider appropriate skillsets needed to enhance the effective governance and operation of Enfield Mencap. Trustees are provided with an induction following their appointment.

The Board of Trustees employs a Chief Executive Officer to manage the organisation on a day to day basis. The Chief Executive Officer reports directly to the Board of Trustees which meets every six to eight weeks. An Operations Manager supervises front line operations reporting to the Chief Executive Officer. Individual programmes and projects have an appointed lead with non-executive authority.

Affiliations

The charity is affiliated to the Royal Mencap Society.

RISK ASSESSMENT

The trustees have reviewed the charity's exposure to risk and in the view of its aims and mode of operation consider risks to be minimal and that no action needs to be taken at present. The exposure is reviewed periodically.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in the governing document are:

- The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit;
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

The charity seeks to improve the lives of people with a learning disability, their parents and carers in whatever way it can. To this end, it provides a range of day opportunities for young people and adults with a learning disability. These activities are described in more detail later in this report

The trustees continue to carry out the aims of Enfield Mencap for the public benefit within the definition of the charity's objectives and the Charity Commission guidance on Charity Trustees' public benefit activities. This is fully illustrated in the objectives clause.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

We continue to work on efficiencies without compromise, efficiencies whilst making improvements and to this aim we have been making progress.

Enfield Mencap are now focused on rebuilding our services post covid-19 and we are striving to return to full capacity

Enfield Mencap continues to benefit greatly from working in partnership with the Royal Mencap Society and Enfield Council.

SATURDAY RESPITE

We aim to reintroduce this service once funding has been secured.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

STAFF TEAM

The staff team has continued to show passion, quality and commitment in its work during this year of refocus and economic challenge. The team members have been challenged to develop themselves further as well as the service itself and encouraging results are starting to show.

The Board of Trustees recognises the great effort the team members have all put in and would like to take this opportunity to express its thanks and gratitude to all of them.

SENIOR MANAGEMENT TEAM

Dean Dennis
Christine Donaldson
Sarah Butterfield
Sonay Onbinon

Chief Executive Officer
Operations and Service Manager
Finance and Administration Officer
Transitional & Family Liaison Officer and Service Manager

FINANCIAL REVIEW

The Incoming Resources for the year of £696,226 was higher than that of the previous year which was £651,197. The contributory factor was the increase in income from the Day & Evening Services and the Covid grants received from the London Borough of Enfield. This increase in the fees from the Day & Evening Services is attributable to the change to the pre pandemic operation levels. The Resources Expended for the year was £676,292 and that for the previous year was £642,116. The increase in the level of expenditure reflects the level of activity carried out in the year under review.

The net effect of this is an excess of income over expenditure for the year of £19,934. The previous year's results was a surplus of £9,081. The results for the year indicates the organisation's determination to deliver its services in the given circumstances and within the resources available. The organisation continues in its effort in monitoring its operational costs, operating within its resources and at the same time reviewing its income streams. This to ensure that the organisation meets its objectives in delivering its services.

Our reserves at the year end stands at £678,672, which is approximately a year's worth of the organisation's operational costs.

Enfield Mencap looks forward to the challenges ahead with the strong management team in place and the plans to further manage the efficiency of its resources and increase its income.

RESERVES POLICY

Restricted funds are maintained specifically for the maintenance of the provision of the service identified in the relevant funding or service level agreement. Any surplus funds will be carried forward for the continuation of that service only.

Taking into account the present economic climate which has significantly impacted on the charity's level of funding the trustees remain committed to the provision of adequate designated and unrestricted funds to ensure the continuation of provision of services

Levels of unrestricted and designated funds are regularly monitored in terms of the continuation of services and the funding received.

The trustees will take swift action to redress the situation should such need arise.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2023

PLANS FOR THE FUTURE

Enfield Mencap is aware of the continuing challenging economic climate ahead. The organisation is still determined to deliver on its objectives and increase the number of service users who receive the service, with the available resources.

We will be looking towards supporting our members and running projects on evening and weekends

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

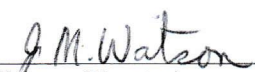
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements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

The trustees confirm that they have properly discharged their responsibilities in accordance with the above.

APPROVAL

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 Directors and Trustees on 22 November 2023 and signed on its behalf, by:



J. Watson (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF ENFIELD MENCAP

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Enfield Mencap ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



S. Francis - Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Date: 22 November 2023

ENFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Voluntary income - donations		250	-	250	5,220
- membership fees		50	-	50	100
- legacies			-		-
Investment income – bank interest		1,020	-	1,020	151
- income from securities		754		754	634
<i>Incoming resources from charitable activities:</i>					
Grants receivable	3	-	-	-	18,254
Fees for providing charitable activities	4	694,030	-	694,030	624,904
<i>Other incoming resources:</i>					
Rental income			-		-
Other income		122	-	122	1,934
Total incoming resources		<u>696,226</u>	<u>-</u>	<u>696,226</u>	<u>651,197</u>
Resources expended					
<i>Charitable activities</i>					
		676,292		676,292	642,116
Total resources expended	5	<u>676,292</u>	<u>-</u>	<u>676,292</u>	<u>642,116</u>
Net incoming/(outgoing) resources for the year before transfers/Net income for the year					
	6	19,934	-	19,934	9,081
Unrealised gain/(loss) on investments	9	(1,139)	-	(1,139)	(10,989)
Net incoming/(outgoing) resources for the year before transfers		<u>18,795</u>	<u>-</u>	<u>18,795</u>	<u>(1,908)</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>18,795</u>	<u>-</u>	<u>18,795</u>	<u>(1,908)</u>
Balances brought forward at 1st April 2022		659,877	-	659,877	661,785
Balances carried forward at 31 March 2023		<u><u>678,672</u></u>	<u><u>-</u></u>	<u><u>678,672</u></u>	<u><u>659,877</u></u>

The notes on pages 10 to 16 form part of these accounts.

ENFIELD MENCAP

BALANCE SHEET


AS AT 31ST MARCH 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	8		4,019		4,479
Investments	9		21,078		22,217
			<u>25,097</u>		<u>26,696</u>
CURRENT ASSETS					
Debtors	10	90,913		88,486	
Cash at bank		595,992		555,871	
		<u>686,905</u>		<u>644,357</u>	
CREDITORS: amounts falling due within one year	11	<u>(33,330)</u>		<u>(11,176)</u>	
NET CURRENT ASSETS			<u>653,575</u>		<u>633,181</u>
TOTAL NET ASSETS			<u>£678,672</u>		<u>£659,877</u>
FUNDS AND RESERVES					
Unrestricted funds	13		678,672		659,877
			<u>£678,672</u>		<u>£659,877</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
 The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 22 November 2023 and signed on its behalf by:


 J M Watson (Trustee)

The notes on pages 10 to 16 form part of these accounts.

ENFIELD MENCAP

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Net cash inflow/(outflow) from operating activities	16	38,347	15,809
Returns on investments and servicing of finance	17	1,774	785
Increase/(decrease) in cash in the period		<u>40,121</u>	<u>16,594</u>
Reconciliation of net cash flow to movement in net debt			
Increase/(decrease) in cash in the period	18	<u>40,121</u>	<u>16,594</u>
Movement in net debt in the period		40,121	16,594
Cash and Cash Equivalents at the start of the Year		<u>555,871</u>	<u>539,277</u>
Cash and Cash Equivalents at the end of the Year		<u>595,992</u>	<u>555,871</u>

The notes on pages 10-16 form part of the accounts

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. 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 (FRS102) (effective 1 January 2019)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note (s).

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts.

Investments

Investments are held at market value.

Tangible fixed assets

Tangible fixed assets are stated at cost and represent amounts expended on capital items exceeding £2,000.

Depreciation is calculated so as to write off cost of tangible fixed assets over the estimated useful lives of the assets concerned as follows:

Office equipment	33% reducing balance basis
Motor vehicles	25% reducing balance basis

Income and expenditure

All income and expenditure are stated on the basis of amounts receivable and payable respectively.

Expenditure

Charitable activities comprise expenses incurred on the defined charitable purposes of the company and include direct staff costs attributable to the activity and an allocation of the general management and overhead costs.

Governance costs include costs incurred in meeting constitutional and statutory requirements.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

Taxation

The company is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Pension costs

Contributions in respect of the charitable company's defined contributions scheme are recognised in the statement of financial activities on an accruals basis.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

NOTES TO THE FINANCIAL STATEMENTS (continued)

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 amounts prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

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.

2. INCOME

Income represents amounts receivable from local authorities, health authorities, housing associations and other agencies. The charity also receives income from membership subscriptions, donations and other charitable activities.

3. GRANTS RECEIVABLE

	Total 2023 £	Total 2022 £
Unrestricted funds		
L.B. Enfield Covid Support Grants	-	18,254
	<u>£-</u>	<u>£18,254</u>

4. CHARITABLE ACTIVITIES FEES

Day & Evening Services – Designated Funds	£694,030	£624,904
Restricted Funds	-	-
	<u>£694,030</u>	<u>£624,904</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

5. TOTAL RESOURCES EXPENDED	Unrestricted Funds		Restricted Funds			Designated Funds	
	Support & Integration £	Gateway Clubs £	Weekend Respite £	Getting Out Project £	Day & Evening services £	2023 Total £	2022 Total £
Direct service provision	-	-	-	-	67,722	67,722	57,407
Direct staff costs	45,239	-	-	-	464,573	509,812	483,493
Central premises costs	-	-	-	-	65,320	65,320	80,070
Depreciation charges	1,488	-	-	-	-	1,488	1,551
Education, recruitment & training	-	-	-	-	3,185	3,185	3,142
Materials & equipment	-	-	-	-	715	715	986
Support costs	2,652	-	-	-	10,835	13,487	10,524
	<u>49,379</u>				<u>612,350</u>	<u>661,729</u>	<u>637,173</u>
Governance costs(Note 6)	2,460				12,103	14,563	4,943
	<u>51,839</u>				<u>624,453</u>	<u>676,292</u>	<u>642,116</u>

6. GOVERNANCE COSTS	2023 £	2022 £
Consultancy, Legal & Professional Fees	12,103	2,723
Independent Examiners Fee	<u>2,460</u>	<u>2,220</u>
	<u>14,563</u>	<u>4,943</u>

7. STAFF COSTS AND DIRECTORS REMUNERATION	2023 £	2022 £
Staff costs during the year were as follows:		
Gross salaries	467,673	446,965
Social security costs	35,341	28,816
Pension costs	6,798	7,713
	<u>509,812</u>	<u>483,494</u>

The average number of employees during the year was 29 (2022: 30). No employees earned £60,000 per annum or more during the year (2021: Nil).

No trustee received any remuneration in respect of their services or expenses reimbursed during the year, (2022: Nil). The key management personnel of the charity comprise the Trustees and the CEO. The total employee benefits of the key management personnel of the charity was £48,500 (2022: £43,500).

8. TANGIBLE FIXED ASSETS	Fixtures, Fitting & Equipment £	Motor Vehicles £	Total £
Cost			
At 1st April 2022	17,711	9,725	27,436
Additions	1,028	-	1,028
Eliminating fully depreciated assets	-	-	-
	<u>18,739</u>	<u>9,725</u>	<u>28,464</u>
At 31st March 2023	18,739	9,725	28,464
Depreciation			
At 1st April 2022	17,336	5,621	22,957
Charge for year	463	1,025	1,488
Eliminating fully depreciated assets	-	-	-
	<u>17,799</u>	<u>6,646</u>	<u>24,445</u>
At 31st March 2023	17,799	6,646	24,445
Net Book Value			
At 31st March 2023	<u>940</u>	<u>3,079</u>	<u>4,019</u>
At 31st March 2022	<u>375</u>	<u>4,104</u>	<u>4,479</u>
9. FIXED ASSET INVESTMENTS		2023	2022
		£	£
At 1st April 2021		22,217	33,206
Additions in the year		-	-
Change in market value during the year		(1,139)	(10,989)
		<u>£21,078</u>	<u>£22,217</u>
At 31st March 2022		£21,078	£22,217
The investments are in listed UK securities.			
10. DEBTORS		2023	2022
		£	£
Trade Debtors		75,374	82,543
Other Debtors		15,539	5,943
		<u>£90,913</u>	<u>£88,486</u>
11. CREDITORS: Amounts falling due within one year		2023	2022
		£	£
Sundry creditors and accruals		24,493	3,493
Other taxes and social security		8,837	7,683
		<u>£33,330</u>	<u>£11,176</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	25,097	-	25,097
Net current assets	674,515	-	674,515
	<u>699,612</u>	<u>-</u>	<u>699,612</u>

13. UNRESTRICTED FUNDS

	Balance as at 1st April 2022 £	Incoming Resources £	Expenditure £	Unrealised Gain/ (Loss) £	Transfers £	Balance as at 31 st March 2023 £
Day & Evening Services	472,185	694,030	(603,513)	-	-	562,702
Designated funds	472,185	694,030	(603,513)	-	-	562,702
Unrestricted funds	187,692	2,196	(51,839)	(1,139)	-	136,910
	<u>£659,877</u>	<u>696,226</u>	<u>(655,352)</u>	<u>(1,139)</u>	<u>-</u>	<u>699,612</u>

14. LIABILITY OF MEMBERS

The charity is constituted as a company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

15. OPERATING LEASE COMMITMENTS

At 31 March 2023 the company had annual commitments under non-cancellable operating leases as follows:

	Land & buildings		Other assets	
	2023	2022	2023	2023
	£	£	£	£
Operating leases expiring:				
After more than five years	<u>37,000</u>	<u>37,000</u>	<u>-</u>	<u>-</u>

ENFIELD MENCAP
NOTES TO THE FINANCIAL STATEMENTS

Note

16 **RECONCILIATION OF THE NET (OUTGOING)/INCOMING RESOURCES TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
Net (outgoing)\incoming resources	18,795	(1,908)
Depreciation charges	1,488	1,551
Investment Income	(1,774)	(785)
(Increase)/Decrease in debtors	(2,427)	4,816
(Decrease)/Increase in creditors	22,154	1,146
Fixed Assets Additions	(1,028)	-
Unrealised/Realised/ (gains)/loss on investments	1,139	10,989
Proceeds on disposal of investment	-	-
Net cash inflow/(outflow) from operating activities	<u>38,347</u>	<u>15,809</u>

17 **ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT**

	2023	2022
	£	£
Returns on investments and servicing of finance		
Investment Income	<u>1,774</u>	<u>785</u>
Net cash inflow for returns on investments and servicing of finance	<u>1,774</u>	<u>785</u>

18 **ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net Cash:			
Cash at bank	<u>555,871</u>	<u>40,121</u>	<u>595,992</u>
Total	<u>555,871</u>	<u>40,121</u>	<u>595,992</u>

ENFIELD MENCAP

England & Wales - Charity number 1068861

Accounts

ENFIELD MENCAP
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

Company number: 3400850
Charity number: 1068861

ENFIELD MENCAP
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

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ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report together with the unaudited financial statements for the year ended 31st March 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Enfield Mencap is - a limited company number: 3400850
- a registered charity number: 1068861

Board of Trustees/Directors

The following individuals are the Trustees, also Directors, who served during the year and who continue to serve:

John Watson (Chair)
Anna Pakouta
Stuart Livermore
Adrian Byrne

Company Secretary

Sarah Butterfield

Chief Executive Officer

Dean Dennis

Registered Office

Bounces Road Community Hall
1 Foxglove Close
Edmonton
N9 8LW

Independent Examiner

S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Solicitors

ISON Harrison
Duke House
54 Wellington Street
Leeds
LS12EE

Bankers

HSBC

PO Box 131, 1 The Town Enfield EN2 6LD

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

The charity is a charitable company limited by guarantee and was incorporated on 9th July 1997. It is governed by a Memorandum and Articles of Association which were last amended in February 2005.

Its objects are to carry out activities to improve the lives of people with a learning disability, their families and carers in the London Borough of Enfield and adjacent boroughs and counties.

Board of Trustees

The charity is governed by a Board of Trustees elected from the membership. The Board has the power to co-opt non-executive members during the year whose appointment is then subject to the approval of the membership at the next annual general meeting.

In recruiting new trustees and members of the Board, existing trustees and management consider appropriate skillsets needed to enhance the effective governance and operation of Enfield Mencap. Trustees are provided with an induction following their appointment.

The Board of Trustees employs a Chief Executive Officer to manage the organisation on a day to day basis. The Chief Executive Officer reports directly to the Board of Trustees which meets every six to eight weeks. An Operations Manager supervises front line operations reporting to the Chief Executive Officer. Individual programmes and projects have an appointed lead with non-executive authority.

Affiliations

The charity is affiliated to the Royal Mencap Society.

RISK ASSESSMENT

The trustees have reviewed the charity's exposure to risk and in the view of its aims and mode of operation consider risks to be minimal and that no action needs to be taken at present. The exposure is reviewed periodically.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in the governing document are:

- The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit;
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

The charity seeks to improve the lives of people with a learning disability, their parents and carers in whatever way it can. To this end, it provides a range of day opportunities for young people and adults with a learning disability. These activities are described in more detail later in this report

The trustees continue to carry out the aims of Enfield Mencap for the public benefit within the definition of the charity's objectives and the Charity Commission guidance on Charity Trustees' public benefit activities. This is fully illustrated in the objectives clause.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

ACHIEVEMENTS AND PERFORMANCE

We continue to work on efficiencies without compromise, efficiencies whilst making improvements and to this aim we have been making progress.

Enfield Mencap were unable to continue to provide a person centered approach due to the pandemic. We had to rethink how we could provide service to our members whilst adhering to the constantly changing government guidelines.

With Covid-19 restrictions easing we were able to re-open our day centre using a staggered return to help keep our member safe. In addition we would now be operating in bubbles to minimise risk of infection.

These measures were very successful and we were able to return to fully functional service toward the latter end of the year. Management of the debt from Enfield Council continues with the outstanding debts from previous years continuing to reduce.

Enfield Mencap continues to benefit greatly from working in partnership with the Royal Mencap Society and Enfield Council.

SATURDAY RESPITE

We aim to reintroduce this service once funding has been secured.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

STAFF TEAM

The staff team has continued to show passion, quality and commitment in its work during this year of refocus and economic challenge. The team members have been challenged to develop themselves further as well as the service itself and encouraging results are starting to show.

The Board of Trustees recognises the great effort the team members have all put in and would like to take this opportunity to express its thanks and gratitude to all of them.

SENIOR MANAGEMENT TEAM

Dean Dennis
Christine Donaldson
Bethel Ihenacho
Sarah Butterfield
Sonay Onbinon

Chief Executive Officer
Operations Manager
Service Manager
Finance and Administration Officer
Transitional & Family Liaison Officer

FINANCIAL REVIEW

The Incoming Resources for the year of £651,197 was higher than that of the previous year which was £556,607. The contributory factor was the increase in income from the Day & Evening Services and the Covid grants received from the London Borough of Enfield. This increase in the fees from the Day & Evening Services is attributable to the change to the pre pandemic operation levels. The Resources Expended for the year was £642,116 and that for the previous year was £609,746. The increase in the level of expenditure reflects the level of activity carried out in the year under review.

The net effect of this is an excess of income over expenditure for the year of £9,081. The previous year's results was a deficit of £41,890. The results for the year indicates the organisation's determination to deliver its services in the given circumstances and within the resources available. The organisation continues in its effort in monitoring its operational costs, operating within its resources and at the same time reviewing its income streams. This to ensure that the organisation meets its objectives in delivering its services.

Our reserves at the year end stands at £659,877, which is approximately in excess of a year's worth of the organisation's operational costs.

Enfield Mencap looks forward to the challenges ahead with the strong management team in place and the plans to further manage the efficiency of its resources and increase its income.

RESERVES POLICY

Restricted funds are maintained specifically for the maintenance of the provision of the service identified in the relevant funding or service level agreement. Any surplus funds will be carried forward for the continuation of that service only.

Taking into account the present economic climate which has significantly impacted on the charity's level of funding the trustees remain committed to the provision of adequate designated and unrestricted funds to ensure the continuation of provision of services

Levels of unrestricted and designated funds are regularly monitored in terms of the continuation of services and the funding received.

The trustees will take swift action to redress the situation should such need arise.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

PLANS FOR THE FUTURE

Enfield Mencap is aware of the continuing challenging economic climate ahead. The organisation is still determined to deliver on its objectives and increase the number of service users who receive the service, with the available resources.

Towards the end of the accounting period in March 2022 and to date, the organisation as with the rest of the charitable sector and the country was impacted by Covid-19. The trustees and management acted swiftly in ensuring all of the government guidelines were implemented and adhered to. The organisation's operations and delivery of services were modified to both accommodate the guidelines and to ensure that the objectives of Enfield MENCAP was still carried out.

Financially, the organisation has the resources to carry out its objectives in the forthcoming periods.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

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

The trustees confirm that they have properly discharged their responsibilities in accordance with the above.

APPROVAL

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 Directors and Trustees on 23 November 2022 and signed on its behalf, by:



J. Watson (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF ENFIELD MENCAP

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Enfield Mencap ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



S. Francis - Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Date: 23 November 2022

ENFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Voluntary income - donations		5,220	-	5,220	1,405
- membership fees		100	-	100	25
- legacies			-		-
Investment income – bank interest		151	-	151	727
- income from securities		634	-	634	473
<i>Incoming resources from charitable activities:</i>					
Grants receivable	3	18,254	-	18,254	-
Fees for providing charitable activities	4	624,904	-	624,904	553,977
<i>Other incoming resources:</i>					
Rental income			-		-
Other income		1,934	-	1,934	-
Total incoming resources		<u>651,197</u>	<u>-</u>	<u>651,197</u>	<u>556,607</u>
Resources expended					
<i>Charitable activities</i>		642,116		642,116	609,746
Total resources expended	5	<u>642,116</u>	<u>-</u>	<u>642,116</u>	<u>609,746</u>
Net incoming/(outgoing) resources for the year before transfers/Net income for the year	6	9,081	-	9,081	(53,139)
Unrealised gain/(loss) on investments	9	(10,989)	-	(10,989)	11,249
Realised loss on investments	9	-	-	-	-
Net incoming/(outgoing) resources for the year before transfers		<u>(1,908)</u>	<u>-</u>	<u>(1,908)</u>	<u>(41,890)</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>(1,908)</u>	<u>-</u>	<u>(1,908)</u>	<u>(41,890)</u>
Balances brought forward at 1st April 2021		661,785	-	661,785	703,675
Balances carried forward at 31 March 2022		<u>659,877</u>	<u>-</u>	<u>659,877</u>	<u>661,785</u>

The notes on pages 10 to 16 form part of these accounts.

ENFIELD MENCAP

BALANCE SHEET

AS AT 31ST MARCH 2022

	Notes	£	2022	£	£	2021	£
FIXED ASSETS							
Tangible fixed assets	8			4,479			6,030
Investments	9			22,217			33,206
				<u>26,696</u>			<u>39,236</u>
CURRENT ASSETS							
Debtors	10	88,486				93,302	
Cash at bank		555,871		-		539,277	
		<u>644,357</u>				<u>632,579</u>	
CREDITORS: amounts falling due within one year	11	(11,176)				(10,030)	
NET CURRENT ASSETS				<u>633,181</u>			<u>622,549</u>
TOTAL NET ASSETS				<u>£659,877</u>			<u>£661,785</u>
FUNDS AND RESERVES							
Unrestricted funds	13			659,877			661,785
Restricted funds	14			-			-
				<u>£659,877</u>			<u>£661,785</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 23 November 2022 and signed on its behalf by:

J M Watson (Trustee)

The notes on pages 10 to 16 form part of these accounts.

ENFIELD MENCAP

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Net cash inflow/(outflow) from operating activities	17	15,809	(50,983)
Returns on investments and servicing of finance	18	785	1,200
 Increase/(decrease) in cash in the period		<u>16,594</u>	<u>(49,783)</u>
 Reconciliation of net cash flow to movement in net debt	19	<u>16,594</u>	<u>(49,783)</u>
Increase/(decrease) in cash in the period			
 Movement in net debt in the period		16,594	(49,783)
Cash and Cash Equivalents at the start of the Year		<u>539,277</u>	<u>589,060</u>
 Cash and Cash Equivalents at the end of the Year		<u>555,871</u>	<u>539,277</u>

The notes on pages 10-16 form part of the accounts

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. 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 (FRS102) (effective 1 January 2015)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note (s).

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts.

Investments

Investments are held at market value.

Tangible fixed assets

Tangible fixed assets are stated at cost and represent amounts expended on capital items exceeding £2,000.

Depreciation is calculated so as to write off cost of tangible fixed assets over the estimated useful lives of the assets concerned as follows:

Office equipment	33% reducing balance basis
Motor vehicles	25% reducing balance basis

Income and expenditure

All income and expenditure are stated on the basis of amounts receivable and payable respectively.

Expenditure

Charitable activities comprise expenses incurred on the defined charitable purposes of the company and include direct staff costs attributable to the activity and an allocation of the general management and overhead costs.

Governance costs include costs incurred in meeting constitutional and statutory requirements.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

Taxation

The company is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Pension costs

Contributions in respect of the charitable company's defined contributions scheme are recognised in the statement of financial activities on an accruals basis.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

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 amounts prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

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.

2. INCOME

Income represents amounts receivable from local authorities, health authorities, housing associations and other agencies. The charity also receives income from membership subscriptions, donations and other charitable activities.

3. GRANTS RECEIVABLE

	Total 2022 £	Total 2021 £
Unrestricted funds		
L.B. Enfield Covid Support Grants	18,254	-
	<u>£18,254</u>	<u>£-</u>

4. CHARITABLE ACTIVITIES FEES

Day & Evening Services – Designated Funds	£624,904	£553,977
Restricted Funds	=	=
	<u>£624,904</u>	<u>£553,977</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

5. TOTAL RESOURCES EXPENDED	Unrestricted Funds		Restricted Funds			Designated Funds	
	Support & Integration £	Gateway Clubs £	Weekend Respite £	Getting Out Project £	Day & Evening services £	2022 Total £	2021 Total £
Direct service provision		-	-	-	57,407	57,407	42,894
Direct staff costs	41,682	-	-	-	441,811	483,493	476,444
Central premises costs		-	-	-	80,070	80,070	69,123
Depreciation charges	1,551	-	-	-		1,551	2,098
Education, recruitment & training		-	-	-	3,142	3,142	2,512
Materials & equipment		-	-	-	986	986	35
Support costs	3,137	-	-	-	7,387	10,524	7,235
	<u>46,370</u>				<u>590,803</u>	<u>637,173</u>	<u>600,341</u>
Governance costs(Note 6)	2,220				2,723	4,943	9,405
	<u>48,590</u>				<u>593,526</u>	<u>642,116</u>	<u>609,746</u>

6. GOVERNANCE COSTS	2022 £	2021 £
Consultancy, Legal & Professional Fees	2,723	7,365
Independent Examiners Fee	<u>2,220</u>	<u>2,040</u>
	<u>4,943</u>	<u>9,405</u>

7. STAFF COSTS AND DIRECTORS REMUNERATION	2022 £	2021 £
Staff costs during the year were as follows:		
Gross salaries	446,965	439,389
Social security costs	28,816	28,472
Pension costs	7,713	8,583
	<u>483,494</u>	<u>476,444</u>

The average number of employees during the year was 30 (2021: 28). No employees earned £60,000 per annum or more during the year (2021: Nil).

No trustee received any remuneration in respect of their services or expenses reimbursed during the year, (2021: Nil). The key management personnel of the charity comprise the Trustees and the CEO. The total employee benefits of the key management personnel of the charity was £43,500 (2021: £41,250).

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

8. TANGIBLE FIXED ASSETS	Fixtures, Fitting & Equipment £	Motor Vehicles £	Total £
Cost			
At 1st April 2021	17,711	9,725	27,436
Additions	-	-	-
Eliminating fully depreciated assets	-	-	-
	<u>17,711</u>	<u>9,725</u>	<u>27,436</u>
At 31st March 2022	17,711	9,725	27,436
Depreciation			
At 1st April 2021	17,152	4,254	21,406
Charge for year	-	-	-
Eliminating fully depreciated assets	184	1,367	1,551
	<u>17,336</u>	<u>5,621</u>	<u>22,957</u>
At 31st March 2022	17,336	5,621	22,957
Net Book Value			
At 31st March 2022	<u>375</u>	<u>4,104</u>	<u>4,479</u>
At 31st March 2021	<u>559</u>	<u>5,471</u>	<u>6,030</u>
9. FIXED ASSET INVESTMENTS		2022	2021
		£	£
At 1st April 2021		33,206	21,957
Additions in the year		-	-
Change in market value during the year		(10,989)	11,249
		<u>£22,217</u>	<u>£33,206</u>
At 31st March 2022		<u>£22,217</u>	<u>£33,206</u>
The investments are in listed UK securities.			
10. DEBTORS		2022	2021
		£	£
Grants and allowances receivable		82,543	82,958
Prepayments		5,943	10,344
		<u>£88,486</u>	<u>£93,302</u>
11. CREDITORS: Amounts falling due within one year		2022	2021
		£	£
Sundry creditors and accruals		3,493	3,519
Other taxes and social security		7,683	6,511
		<u>£11,176</u>	<u>£10,030</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	26,696	-	26,696
Net current assets	633,181	-	633,181
	<u>659,877</u>	<u>-</u>	<u>659,877</u>

13. UNRESTRICTED FUNDS

	Balance as at 1st April 2021 £	Incoming Resources £	Expenditure £	Unrealised Gain/ (Loss) £	Transfers £	Balance as at 31 st March 2022 £
Day & Evening Services	440,807	624,904	(593,526)	-	-	472,185
Designated funds	440,807	624,904	(593,526)	-	-	472,185
Unrestricted funds	220,978	26,293	(48,590)	(10,989)	-	187,692
	<u>£661,785</u>	<u>651,197</u>	<u>(642,116)</u>	<u>(10,989)</u>	<u>-</u>	<u>659,877</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2022

14. RESTRICTED FUNDS

	Balance as at 1st April 2021 £	Incoming Resources £	Expenditure £	Transfers £	Balance as at 31st March 2022 £
Weekend Respite	-	-	-	-	-
Gateway	-	-	-	-	-
Getting Out Project	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Where applicable, the Gateway, Weekend Respite and Getting Out Project funds exists to ensure that funds received specifically for the operation of these clubs are clearly identifiable. There were no funds received for these projects in the year.

15. LIABILITY OF MEMBERS

The charity is constituted as a company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

16. OPERATING LEASE COMMITMENTS

At 31 March 2022 the company had annual commitments under non-cancellable operating leases as follows:

	Land & buildings		Other assets	
	2022 £	2021 £	2022 £	2021 £
Operating leases expiring: After more than five years	<u>37,000</u>	<u>37,000</u>	<u>-</u>	<u>-</u>

ENFIELD MENCAP
NOTES TO THE FINANCIAL STATEMENTS

Note

17 **RECONCILIATION OF THE NET (OUTGOING)/INCOMING RESOURCES TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2022	2021
	£	£
Net (outgoing)\incoming resources	(1,908)	(41,890)
Depreciation charges	1,551	2,098
Investment Income	(785)	(1,200)
(Increase)/Decrease in debtors	4,816	2,560
(Decrease)/Increase in creditors	1,146	(1,302)
Fixed Assets Additions	-	0
Unrealised/Realised/ (gains)/loss on investments	10,989	(11,249)
Proceeds on disposal of investment	-	-
Net cash inflow/(outflow) from operating activities	<u>15,809</u>	<u>(50,983)</u>

18 **ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT**

	2022	2021
	£	£
Returns on investments and servicing of finance		
Investment Income	<u>785</u>	<u>1,200</u>
Net cash inflow for returns on investments and servicing of finance	<u>785</u>	<u>1,200</u>

19 **ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net Cash:			
Cash at bank	<u>539,277</u>	<u>16,594</u>	<u>555,871</u>
Total	<u>539,277</u>	<u>16,594</u>	<u>555,871</u>

ENFIELD MENCAP

England & Wales - Charity number 1068861

Accounts

ENFIELD MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

Company number: 3400850
Charity number: 1068861

ENFIELD MENCAP
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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Statement of financial activities	7
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Cash Flow Statement	9
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ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

The charity is a charitable company limited by guarantee and was incorporated on 9th July 1997. It is governed by a Memorandum and Articles of Association which were last amended in February 2005.

Its objects are to carry out activities to improve the lives of people with a learning disability, their families and carers in the London Borough of Enfield and adjacent boroughs and counties.

Board of Trustees

The charity is governed by a Board of Trustees elected from the membership. The Board has the power to co-opt non-executive members during the year whose appointment is then subject to the approval of the membership at the next annual general meeting.

In recruiting new trustees and members of the Board, existing trustees and management consider appropriate skillsets needed to enhance the effective governance and operation of Enfield Mencap. Trustees are provided with an induction following their appointment.

The Board of Trustees employs a Chief Executive Officer to manage the organisation on a day to day basis. The Chief Executive Officer reports directly to the Board of Trustees which meets every six to eight weeks. An Operations Manager supervises front line operations reporting to the Chief Executive Officer. Individual programmes and projects have an appointed lead with non-executive authority.

Affiliations

The charity is affiliated to the Royal Mencap Society.

RISK ASSESSMENT

The trustees have reviewed the charity's exposure to risk and in the view of its aims and mode of operation consider risks to be minimal and that no action needs to be taken at present. The exposure is reviewed periodically.

OBJECTIVES AND ACTIVITIES

The charity's objectives as stated in the governing document are:

- The relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit;
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

The charity seeks to improve the lives of people with a learning disability, their parents and carers in whatever way it can. To this end, it provides a range of day opportunities for young people and adults with a learning disability. These activities are described in more detail later in this report

The trustees continue to carry out the aims of Enfield Mencap for the public benefit within the definition of the charity's objectives and the Charity Commission guidance on Charity Trustees' public benefit activities. This is fully illustrated in the objectives clause.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

We continue to work on efficiencies without compromise, efficiencies whilst making improvements and to this aim we have been making progress.

Enfield Mencap were unable to continue to provide a person centered approach due to the pandemic. We had to rethink how we could provide service to our members whilst adhering to the constantly changing government guidelines.

As a result, we changed the way we delivered our services. Zoom sessions were introduced which included dance, cooking, chair exercise, music sessions, games, keep fit, group chats, sing & sign and story sessions. We also provided outreach support. All of our members were supported for regular walks. Weekly DVD and grocery shopping drops were delivered.

Management of the debt from Enfield Council continues with the outstanding debts from previous years continuing to reduce.

Enfield Mencap continues to benefit greatly from working in partnership with the Royal Mencap Society and Enfield Council.

SATURDAY RESPITE

We aim to reintroduce this service once funding has been secured.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2021

STAFF TEAM

The staff team has continued to show passion, quality and commitment in its work during this year of refocus and economic challenge. The team members have been challenged to develop themselves further as well as the service itself and encouraging results are starting to show.

The Board of Trustees recognises the great effort the team members have all put in and would like to take this opportunity to express its thanks and gratitude to all of them.

SENIOR MANAGEMENT TEAM

Dean Dennis	Chief Executive Officer
Christine Donaldson	Operations Manager
Amanda Henman	Activity Coordinator
Bethel Ihenacho	Service Manager
Sarah Butterfield	Finance and Administration Officer
Sonay Onbinon	Transitional & Family Liaison Officer

FINANCIAL REVIEW

The Incoming Resources for the year of £556,607 was lower than that of the previous year which was £682,193. The contributory factor was the reduction in income from the Day & Evening Services. This reduction reflects the pandemic situation faced by the sector and the country generally. The Resources Expended for the year was £609,746 and that for the previous year was £645,311. The reduction in expenditure reflects the level of activity carried out in the year under review.

The net effect of this is an excess of expenditure over income for the year of £41,890. The previous year's results was a surplus of £33,062. The results for the year indicates the organisation's determination to deliver its services in the difficult conditions faced in the year under review. The organisation continues in its effort in monitoring its operational costs, operating within its resources and at the same time reviewing its income streams. This to ensure that the organisation meets its objectives in delivering its services.

Our reserves at the year end stand at £661,785, which is approximately in excess of a year's worth of the organisation's operational costs.

Enfield Mencap looks forward to the challenges ahead with the strong management team in place and the plans to further manage the efficiency of its resources and increase its income.

RESERVES POLICY

Restricted funds are maintained specifically for the maintenance of the provision of the service identified in the relevant funding or service level agreement. Any surplus funds will be carried forward for the continuation of that service only.

Taking into account the present economic climate which has significantly impacted on the charity's level of funding the trustees remain committed to the provision of adequate designated and unrestricted funds to ensure the continuation of provision of services

Levels of unrestricted and designated funds are regularly monitored in terms of the continuation of services and the funding received.

The trustees will take swift action to redress the situation should such need arise.

ENFIELD MENCAP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2019

PLANS FOR THE FUTURE

Enfield Mencap is aware of the continuing challenging economic climate ahead. The organisation is still determined to deliver on its objectives and increase the number of service users who receive the service, with the available resources.

Towards the end of the accounting period in March 2021 and to date, the organisation as with the rest of the charitable sector and the country was impacted by Covid-19. The trustees and management acted swiftly in ensuring all of the government guidelines were implemented and adhered to. The organisation's operations and delivery of services were modified to both accommodate the guidelines and to ensure that the objectives of Enfield MENCAP was still carried out.

Financially, the organisation has the resources to carry out its objectives in the forthcoming periods.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

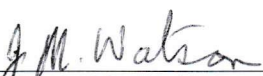
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements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

The trustees confirm that they have properly discharged their responsibilities in accordance with the above.

APPROVAL

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 Directors and Trustees on 17 November 2021 and signed on its behalf, by:



J. Watson (Trustee)

INDEPENDENT REPORTING ACCOUNTANTS'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF ENFIELD MENCAP

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Enfield Mencap ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



S. Francis - Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Stevenage, Herts. SG1 2DX

Date: 17 November 2021

ENFIELD MENCAP

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Voluntary income - donations		1,405	-	1,405	1,736
- membership fees		25	-	25	95
- legacies			-		-
Investment income – bank interest		727	-	727	1,356
- income from securities		473	-	473	539
<i>Incoming resources from charitable activities:</i>					
Grants receivable	3		-		10,000
Fees for providing charitable activities	4	553,977	-	553,977	666,667
<i>Other incoming resources:</i>					
Rental income			-		-
Other income			-		1,800
Total incoming resources		<u>556,607</u>	<u>-</u>	<u>556,607</u>	<u>682,193</u>
Resources expended					
<i>Charitable activities</i>		<u>609,746</u>	<u>-</u>	<u>609,746</u>	<u>645,311</u>
Total resources expended	5	<u>609,746</u>	<u>-</u>	<u>609,746</u>	<u>645,311</u>
Net incoming/(outgoing) resources for the year before transfers/Net income for the year	6	(53,139)	-	(53,139)	36,882
Unrealised gain/(loss) on investments	9	11,249	-	11,249	(3,820)
Realised loss on investments	9	-	-	-	-
Net incoming/(outgoing) resources for the year before transfers		<u>(41,890)</u>	<u>-</u>	<u>(41,890)</u>	<u>33,062</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>(41,890)</u>	<u>-</u>	<u>(41,890)</u>	<u>33,062</u>
Balances brought forward at 1st April 2020		<u>703,675</u>	<u>-</u>	<u>703,675</u>	<u>670,613</u>
Balances carried forward at 31 March 2021		<u><u>661,785</u></u>	<u><u>-</u></u>	<u><u>661,785</u></u>	<u><u>703,675</u></u>

The notes on pages 10 to 16 form part of these accounts.

ENFIELD MENCAP**BALANCE SHEET****AS AT 31ST MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	8		6,030		8,128
Investments	9		33,206		21,957
			<u>39,236</u>		<u>30,085</u>
CURRENT ASSETS					
Debtors	10	93,302		95,862	
Cash at bank		539,277		589,060	
		<u>632,579</u>		<u>684,922</u>	
CREDITORS: amounts falling due within one year	11	<u>(10,030)</u>		<u>(11,332)</u>	
NET CURRENT ASSETS			<u>622,549</u>		<u>673,590</u>
TOTAL NET ASSETS			<u>£661,785</u>		<u>£703,675</u>
FUNDS AND RESERVES					
Unrestricted funds	13		661,785		703,675
Restricted funds	14		-		-
			<u>£661,785</u>		<u>£703,675</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 17 November 2021 and signed on its behalf by:


J M Watson (Trustee)

The notes on pages 10 to 16 form part of these accounts.

ENFIELD MENCAP

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Net cash inflow/(outflow) from operating activities	17	(50,983)	19,609
Returns on investments and servicing of finance	18	1,200	1,859
Increase/(decrease) in cash in the period		<u>(49,783)</u>	<u>21,468</u>
Reconciliation of net cash flow to movement in net debt			
net debt	19	(49,783)	21,468
Increase/(decrease) in cash in the period			
Movement in net debt in the period		(49,783)	21,468
Cash and Cash Equivalents at the start of the Year		<u>589,060</u>	<u>567,592</u>
Cash and Cash Equivalents at the end of the Year		<u>539,277</u>	<u>589,060</u>

The notes on pages 10-16 form part of the accounts

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. 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 (FRS102) (effective 1 January 2015)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note (s).

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts.

Investments

Investments are held at market value.

Tangible fixed assets

Tangible fixed assets are stated at cost and represent amounts expended on capital items exceeding £2,000.

Depreciation is calculated so as to the write off cost of tangible fixed assets over the estimated useful lives of the assets concerned as follows:

Office equipment	33% reducing balance basis
Motor vehicles	25% reducing balance basis

Income and expenditure

All income and expenditure are stated on the basis of amounts receivable and payable respectively.

Expenditure

Charitable activities comprise expenses incurred on the defined charitable purposes of the company and include direct staff costs attributable to the activity and an allocation of the general management and overhead costs.

Governance costs include costs incurred in meeting constitutional and statutory requirements.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

The designated funds are monies set aside out of general funds and designated for specific purposes by the trustees.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor imposed conditions.

Taxation

The company is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Pension costs

Contributions in respect of the charitable company's defined contributions scheme are recognised in the statement of financial activities on an accruals basis.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

5. TOTAL RESOURCES EXPENDED	Unrestricted Funds		Restricted Funds			Designated Funds	
	Support & Integration £	Gateway Clubs £	Weekend Respite £	Getting Out Project £	Day & Evening services £	2021 Total £	2020 Total £
Direct service provision		-	-	-	42,894	42,894	56,475
Direct staff costs	38,715	-	-	-	437,729	476,444	519,799
Central premises costs		-	-	-	69,123	69,123	46,311
Depreciation charges	2,098	-	-	-		2,098	4,354
Education, recruitment & training		-	-	-	2,512	2,512	3,022
Materials & equipment		-	-	-	35	35	1,229
Support costs	3,739	-	-	-	3,496	7,235	10,763
	<u>44,552</u>				<u>555,789</u>	<u>600,341</u>	<u>641,953</u>
Governance costs(Note 6)	2,040				7,365	9,405	3,358
	<u>46,592</u>				<u>563,154</u>	<u>609,746</u>	<u>645,311</u>

6. GOVERNANCE COSTS	2021 £	2020 £
Consultancy, Legal & Professional Fees	7,365	1,378
Independent Examiners Fee	<u>2,040</u>	<u>1,980</u>
	<u>9,405</u>	<u>3,358</u>

7. STAFF COSTS AND DIRECTORS REMUNERATION	2021 £	2020 £
Staff costs during the year were as follows:		
Gross salaries	439,389	483,242
Social security costs	28,472	28,227
Pension costs	8,583	8,330
	<u>476,444</u>	<u>519,799</u>

The average number of employees during the year was 28 (2020: 32). No employees earned £60,000 per annum or more during the year (2020: Nil).

No trustee received any remuneration in respect of their services or expenses reimbursed during the year. (2020: Nil). The key management personnel of the charity comprise the Trustees and the CEO. The total employee benefits of the key management personnel of the charity was £41,250 (2020: £40,815).

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

8. TANGIBLE FIXED ASSETS	Fixtures, Fitting & Equipment £	Motor Vehicles £	Total £
Cost			
At 1st April 2020	17,711	9,725	27,436
Additions	-	-	-
Eliminating fully depreciated assets	-	-	-
At 31st March 2021	<u>17,711</u>	<u>9,725</u>	<u>27,436</u>
Depreciation			
At 1st April 2020	16,877	2,431	19,308
Charge for year	275	1,823	2,098
Eliminating fully depreciated assets	-	-	-
At 31st March 2021	<u>17,152</u>	<u>4,254</u>	<u>21,406</u>
Net Book Value			
At 31st March 2021	<u>559</u>	<u>5,471</u>	<u>6,030</u>
At 31st March 2020	<u>834</u>	<u>7,294</u>	<u>8,128</u>
9. FIXED ASSET INVESTMENTS		2021	2020
		£	£
At 1st April 2020		21,957	25,777
Additions in the year		-	-
Change in market value during the year		11,249	(3,820)
At 31st March 2021		<u>£33,206</u>	<u>£21,957</u>
The investments are in listed UK securities.			
10. DEBTORS		2021	2020
		£	£
Grants and allowances receivable		82,958	87,654
Prepayments		10,344	8,208
		<u>£93,302</u>	<u>£95,862</u>
11. CREDITORS: Amounts falling due within one year		2021	2020
		£	£
Sundry creditors and accruals		3,519	3,827
Other taxes and social security		6,511	7,505
		<u>£10,030</u>	<u>£11,332</u>

ENFIELD MENCAP

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2021

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Fixed assets	39,236	-	39,236
Net current assets	622,549	-	622,549
	<u>661,785</u>	<u>-</u>	<u>661,785</u>

13. UNRESTRICTED FUNDS

	Balance as at 1st April 2020 £	Incoming Resources £	Expenditure £	Unrealised / Realised gain £	Transfers £	Balance as at 31st March 2021 £
Day & Evening Services	449,984	553,977	(563,154)	-	-	440,807
Designated funds	449,984	553,977	(563,154)	-	-	440,807
Unrestricted funds	253,691	2,630	(46,592)	11,249	-	220,978
	<u>£703,675</u>	<u>556,607</u>	<u>(609,746)</u>	<u>11,249</u>	<u>-</u>	<u>661,785</u>

ENFIELD MENCAP**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 31ST MARCH 2020****14. RESTRICTED FUNDS**

	Balance as at 1st April 2020 £	Incoming Resources £	Expenditure £	Transfers £	Balance as at 31st March 2021 £
Weekend Respite	-	-	-	-	-
Gateway	-	-	-	-	-
Getting Out Project		-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Where applicable, the Gateway, Weekend Respite and Getting Out Project funds exists to ensure that funds received specifically for the operation of these clubs are clearly identifiable. There were no funds received for these projects in the year.

15. LIABILITY OF MEMBERS

The charity is constituted as a company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

16. OPERATING LEASE COMMITMENTS

At 31 March 2021 the company had annual commitments under non-cancellable operating leases as follows:

	Land & buildings		Other assets	
	2021 £	2020 £	2021 £	2020 £
Operating leases expiring: After more than five years	37,000	37,000	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ENFIELD MENCAP
NOTES TO THE FINANCIAL STATEMENTS

Note				
17	RECONCILIATION OF THE NET (OUTGOING)/INCOMING RESOURCES TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES			
			2021	2020
			£	£
	Net (outgoing)/incoming resources		(41,890)	33,062
	Depreciation charges		2,098	4,354
	Investment Income		(1,200)	(1,859)
	(Increase)/Decrease in debtors		2,560	1,039
	(Decrease)/Increase in creditors		(1,302)	(11,082)
	Fixed Assets Additions		-	(9,725)
	Unrealised/Realised/ (gains)/loss on investments		(11,249)	3,820
	Proceeds on disposal of investment		-	-
	Net cash inflow/(outflow) from operating activities		<u>(50,983)</u>	<u>19,609</u>
18	ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT			
			2021	2020
			£	£
	Returns on investments and servicing of finance			
	Investment Income		<u>1,200</u>	<u>1,859</u>
	Net cash inflow for returns on investments and servicing of finance		<u>1,200</u>	<u>1,859</u>
19	ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS			
		At 1.4.20	Cash flow	At 31.3.21
		£	£	£
	Net Cash:			
	Cash at bank	<u>589,060</u>	<u>(49,783)</u>	<u>539,277</u>
	Total	<u>589,060</u>	<u>(49,783)</u>	<u>539,277</u>