

LEWISHAM MENCAP

England & Wales · Charity number 1070948

Details

Status	Registered
Legal form	Charitable company
Company number	03562439
Registered	1998-08-12
Register	View on the Charity Commission register

Contact

Address	Rutland House 44 Masons Hill Bromley Kent BR2 9JG
Phone	07932002317
Email	hello@lewishammencap.org.uk
Website	www.lewishammencap.org.uk

Activities

Objects: The relief of people with disabilities, their families, dependants, and carers, by the provision of services, support, and information, leading to independent living opportunities and improved life chances, and by challenging discrimination through campaigning and promoting user representation. To provide or assist in the provision of facilities for people who have need thereof by reason of a disability, with the object of improving their conditions of life.

Activities: LEWISHAM MENCAP supports parents and carers of children and adults with learning disabilities. It provides information, support, advice and advocacy. LEWISHAM MENCAP also runs the Gateway Social Clubs in Lewisham and publishes a quarterly newsletter.

Classification

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

Geography

- **Area of benefit:** IN PRACTICE LEWISHAM
- Lewisham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,012	£60,451	-	-
2024-03-31	£42,639	£48,976	-	-
2023-03-31	£54,034	£41,324	-	-
2022-03-31	£47,599	£27,065	-	-
2021-03-31	£35,764	£39,876	-	-

Trustees

Name	Role	Appointed
MISS ELLA MANDLEY	Chair	
Claire Nelson		2026-04-16
Patrick Heavey		2026-04-16

LEWISHAM MENCAP

England & Wales - Charity number 1070948

Accounts

COMPANY REGISTRATION NUMBER: 03562439

CHARITY REGISTRATION NUMBER: 1070948

LEWISHAM MENCAP
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2025

R. E. JONES & CO.

Chartered accountants
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	LEWISHAM MENCAP
Charity registration number	1070948
Company registration number	03562439
Principal office and registered office	44a Sydenham Road Sydenham London SE26 5QF

The trustees

Miss I Mandley - Chair	(Appointed 9 May 2024)
Mr N O'Shea - Chair	(Retired 9 May 2024)
Mr C Smith - Vice Chair	
Mrs H Skilton - Treasurer	(Retired 30 May 2024)
Mr N O'Shea - Treasurer	(Appointed 20 June 2024)
Mrs C Davis	
Miss M Overton	
Mr N Rudd	(Retired 27 November 2025)
Mr S J Smith	
Ms S Graham	
Mrs N Mandley	
Mr C Lewis	(Appointed 15 May 2025)

Company secretary Ms S Graham

Independent examiner Darren Smart F.C.C.A.
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Lewisham Mencap is affiliated to the Royal Society Mencap for people with learning disabilities in accordance with the Articles of Association of the Royal Society. Lewisham Mencap is a charitable company limited by guarantee governed by its memorandum and Articles of Association.

The organisation structure of Lewisham Mencap consists of a management committee who meet on a regular basis to discuss and agree to activities and make decisions that progress the activities of the organisation. The committee are responsible for the smooth running of Lewisham Mencap. The social subcommittee regulates and manages the three gateway clubs, our discos, club outings and annual holiday.

The trustees are also directors for the purpose of the Companies Act.

The appointment of new trustees/directors is reviewed regularly to cover the areas of expertise required by the charity. The training requirements of trustees is also reviewed regularly at trustee meetings. Trustees also review their needs for skills to meet their strategies and aims, together with potential new trustees. The trustees are volunteers and do not receive benefits from the company.

The trustees appoint the services of an online digital lead for co-ordination duties.

The trustees maintain a policy of reserves of up to one years running costs to ensure that contractual commitments to staff and suppliers can be met in the event of a sudden change, or loss, in funding.

The trustees confirm that the major risks to which the charity is exposed has been reviewed, and systems and procedures have been established to identify and respond to such risks.

Major risks are defined as those with a high possibility of occurring, and would have a severe impact on operational performance, achievements, aims and reputation of the Charity.

The main risks have been identified as follows: -

Governance: difficulty recruiting trustees with relevant skills.

Operational: service quality and development, together with employment issues. Financial: adequacy of reserves, diversity of income resources.

External: adverse publicity and changes in government policy.

Laws and regulations: Compliance and potential breach of rules.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

The principle objectives of the charity are to meet the needs of people with learning disabilities and their parents by working with parents, carers, people with learning disabilities and other organisations. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information. The charity shall have the ability to perform the following: -

- to promote the care, treatment and education of people with learning disabilities, and to secure provisions proportionate with their needs.
- to support people with learning disabilities together with their families/carers.
- to increase public knowledge of the problems faced by people with learning disabilities, and their families, to create a sympathetic climate of public opinion and encourage acceptance in the community.
- to become acquainted with all people with learning disabilities and their families within the local area.
- to assist with mutual self-help, co-operation and friendship between parents, guardians, relatives and welfare services, training, education, employment, leisure and all those entrusted with the care of people with learning disabilities.
- to support the provision of welfare services, training, employment, leisure and recreation for people with learning disabilities, and to guide and support all those entrusted with the task of making such provisions.
- to provide supported holidays for people with learning disabilities and social clubs offering music, activities and entertainment.
- the trustees are mindful of the need to provide a 'public benefit' as emphasised in the 2011 Charities Act.

The objects were reviewed and updated on 19th June 2025 to:

The relief of people with disabilities, their families, dependants, and carers, by the provision of services, support, and information, leading to independent living opportunities and improved life chances, and by challenging discrimination through campaigning and promoting user representation.

To provide or assist in the provision of facilities for people who have need thereof by reason of a disability, with the object of improving their conditions of life.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

During the year, Lewisham Mencap through the support of volunteers, sessional workers, coordinator and trustees have:

- remained effective at providing safe, creative services to fill gaps in local provision, namely nine hours of social activity, for fifty weeks of the year, plus weekend and summer events.
- provide high quality, long term advocacy and support for families trying to access services.
- continue to work closely with the local authority (partnership team, mayor, councillors, social media and learning disability services) and local related charities.
- provide the support, training and policies required for its volunteers and paid staff (including criminal record checks).
- promote opportunities for the users of learning disability services to actively influence local provision and the work of Lewisham Mencap.
- fulfil its obligations as a charity, including reporting to the Charities Commission, producing statutory accounts, establishing a responsible and functioning Board of Trustees and an up to date constitution.

Financial review

The results for the year are set out on pages 8 to 14 of the financial statements.

	2025	2024
Total Income resources	£64,012	£42,639
Less: Direct Charitable Expenses	(£22,524)	(£23,858)
Less: Governance Costs	(£37,927)	(£25,118)
Total Net Incomings/(Outgoings)	£3,561	(£6,337)

The trustees confirm that the charity's assets are available and adequate to fulfil its obligations.

The trustees will continue to review our services to ensure consistency and continuation irrespective of the impact of the recent recession.

We continue to focus on developing ways to attract more volunteers to support our range of activities.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Plans for future periods

Lewisham Mencap aims to continue to be a provider of high quality services and support to people with learning disabilities. It is our intention to build on our strengths and grow our community connections. We will continue to strengthen our infrastructure, focusing on the effective promotion of our services and the work that we do and to put in place systems to evidence the quality of the support that we offer. We will also be strengthening our governance arrangements including trustee involvement in in this aspect of the organisation. During 2024/25, we worked with Bromley Mencap to ascertain whether a merger of the two organisations would be the best way to achieve this.

Risk review

The company maintains a regular risk review of the impact on the charity and the potential future demand for services. The company considers itself to be well positioned to manage the situation in the forthcoming months.

Going concern

The company has considered the going concern and concluded that the company has sufficient financial resources in place at the Balance Sheet date to consider it reasonable to adopt the going concern basis in preparing the financial statements for the year. The Core Grant from Lewisham Council which pays the majority of our running costs remains in place and has a further 18months to run. We have agreed with the Council that we can meet our Grant obligations by running our services online or via phone and letter support.

Trustees responsibilities

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently; - Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with the duty in section 4 of the 2006/2011 Charities Act to have due regard to guidance published by the Charity Commission including public benefit guidance. In accordance with company law, as the company's directors, we certify that: - So far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and - As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Small company provisions

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

The trustees' annual report was approved on 25 November 2025 and signed on behalf of the board of trustees by:

Isabella Mandley

Miss I Mandley - Chair
Trustee

LEWISHAM MENCAP

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of LEWISHAM MENCAP

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of LEWISHAM MENCAP ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) 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 accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 accounts to be reached.



Darren Smart F.C.C.A.
Independent Examiner

132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025			2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	490	4,760	5,250	1,070
Charitable activities	6	40,000	–	40,000	25,000
Investment income	7	23	2,962	2,985	1,945
Other income	8	500	15,277	15,777	14,624
Total income		<u>41,013</u>	<u>22,999</u>	<u>64,012</u>	<u>42,639</u>
Expenditure					
Expenditure on charitable activities	9,10	29,625	30,826	60,451	48,976
Total expenditure		<u>29,625</u>	<u>30,826</u>	<u>60,451</u>	<u>48,976</u>
Net income/(expenditure) and net movement in funds					
		<u>11,388</u>	<u>(7,827)</u>	<u>3,561</u>	<u>(6,337)</u>
Reconciliation of funds					
Total funds brought forward		134,809	266,452	401,261	407,598
Total funds carried forward		<u>146,197</u>	<u>258,625</u>	<u>404,822</u>	<u>401,261</u>

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

The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP
Company Limited by Guarantee
Statement of Financial Position

31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	16	215,000	215,000
Investments	17	51,935	54,473
		<u>266,935</u>	<u>269,473</u>
 Current assets			
Debtors	18	6,250	6,250
Cash at bank and in hand		134,348	126,738
		<u>140,598</u>	<u>132,988</u>
 Creditors: amounts falling due within one year	19	<u>2,711</u>	<u>1,200</u>
Net current assets		<u>137,887</u>	<u>131,788</u>
Total assets less current liabilities		<u>404,822</u>	<u>401,261</u>
 Funds of the charity			
Restricted income funds:			
Revaluation reserve		140,200	140,200
Other restricted income funds		118,425	126,252
Unrestricted funds		146,197	134,809
Total charity funds	20	<u>404,822</u>	<u>401,261</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 25 November 2025, and are signed on behalf of the board by:

Isabella mandley

Miss I Mandley - Chair
Trustee

The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44a Sydenham Road, Sydenham, London, SE26 5QF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Management have judged depreciation rates to be in line with the use of the property.

Management value the investments at mid market value on the year end date.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

3. Accounting policies (continued)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Limited by guarantee

Lewisham Mencap is a charity organisation to assist people with learning disabilities. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations from the public	490	4,760	5,250

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations from the public	500	570	1,070

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from government authority	40,000	40,000	25,000	25,000

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income from shares held	–	2,792	2,792
Bank interest receivable CAF Gold and clubs	23	170	193
	<u>23</u>	<u>2,962</u>	<u>2,985</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from shares held	–	1,742	1,742
Bank interest receivable CAF Gold and clubs	28	175	203
	<u>28</u>	<u>1,917</u>	<u>1,945</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Social activities and outings	500	6,209	6,709
Bungalow income	–	9,068	9,068
	<u>500</u>	<u>15,277</u>	<u>15,777</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Social activities and outings	342	5,215	5,556
Bungalow income	–	9,068	9,068
	<u>342</u>	<u>14,283</u>	<u>14,624</u>

During each year the charity organises an annual trip where contributions are received towards supported holidays for people with learning disabilities.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Direct Costs	4,168	18,356	22,524
Support costs	25,457	12,470	37,927
	<u>29,625</u>	<u>30,826</u>	<u>60,451</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Direct Costs	7,657	16,201	23,858
Support costs	24,650	469	25,118
	<u>32,307</u>	<u>16,670</u>	<u>48,976</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Direct Costs	22,524	–	22,524	23,858
Governance costs	–	37,927	37,927	25,118
	<u>22,524</u>	<u>37,927</u>	<u>60,451</u>	<u>48,976</u>

11. Analysis of support costs

	Support Costs	Community lead services	Total 2025	Total 2024
	£	£	£	£
General office	<u>12,982</u>	<u>24,945</u>	<u>37,927</u>	<u>25,118</u>

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

13. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

15. Transfers between funds

Restricted fund bank accounts can sometimes receive unrestricted income and pay unrestricted expenses. The trustees consider the bank balance at the year end to be restricted funds and therefore some transfers can occur to agree the restricted bank balances.

16. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2024 and 31 March 2025	<u>215,000</u>
Depreciation	
At 1 April 2024 and 31 March 2025	<u>–</u>
Carrying amount	
At 31 March 2025	<u>215,000</u>
At 31 March 2024	<u>215,000</u>

Tangible fixed assets held at valuation

In respect of tangible fixed assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Freehold property £
At 31 March 2025	
Aggregate cost	100,000
Aggregate depreciation	–
Carrying value	<u>100,000</u>
At 31 March 2024	
Aggregate cost	100,000
Aggregate depreciation	–
Carrying value	<u>100,000</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Investments

	Listed investments £
Cost or valuation	
At 1 April 2024	54,473
Additions	–
Other movements	<u>(2,538)</u>
At 31 March 2025	<u>51,935</u>
Impairment	
At 1 April 2024 and 31 March 2025	
Carrying amount	
At 31 March 2025	<u>51,935</u>
At 31 March 2024	<u>54,473</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fixed asset investments are measured at the mid-market value at the year end.

18. Debtors

	2025 £	2024 £
Other debtors	<u>6,250</u>	<u>6,250</u>

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	<u>2,711</u>	<u>1,200</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>134,809</u>	<u>41,013</u>	<u>(29,625)</u>	<u>146,197</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>141,246</u>	<u>25,870</u>	<u>(32,307)</u>	<u>134,809</u>

Restricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
Holiday fund	91,995	22,999	(30,826)	84,168
Social club funds	34,257	–	–	34,257
Revaluation reserve	140,200	–	–	140,200
	<u>266,452</u>	<u>22,999</u>	<u>(30,826)</u>	<u>258,625</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
Holiday fund	91,895	16,770	(16,670)	91,995
Social club funds	34,257	–	–	34,257
Revaluation reserve	140,200	–	–	140,200
	<u>266,352</u>	<u>16,770</u>	<u>(16,670)</u>	<u>266,452</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	74,800	140,200	215,000
Investments	51,935	–	51,935
Current assets	22,173	118,425	140,598
Creditors less than 1 year	(2,711)	–	(2,711)
Net assets	<u>146,197</u>	<u>258,625</u>	<u>404,822</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	74,800	140,200	215,000
Investments	54,473	–	54,473
Current assets	15,616	117,372	132,988
Creditors less than 1 year	(1,200)	–	(1,200)
Net assets	<u>143,689</u>	<u>257,572</u>	<u>401,261</u>

LEWISHAM MENCAP

England & Wales - Charity number 1070948

Accounts

COMPANY REGISTRATION NUMBER: 03562439
CHARITY REGISTRATION NUMBER: 1070948

LEWISHAM MENCAP
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2024

R. E. JONES & CO.
Chartered accountants
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	LEWISHAM MENCAP
Charity registration number	1070948
Company registration number	03562439
Principal office and registered office	44a Sydenham Road Sydenham London SE26 5QF

The trustees

Mr N O'Shea - Chair	(Resigned as Chair 9 th May 2024)
Miss I Mandley	Appointed Chair, 9 th May 2024
Mr C Smith - Vice Chair	
Mrs H Skilton - Treasurer	(Retired 30 May 2024)
Mrs E Young	(Retired 5 October 2023)
Mrs C Davis	
Miss M Overton	
Mr N Rudd	
Mr S J Smith	(Appointed 18 January 2024)
Ms S Graham	
Mrs N Mandley	

Company secretary Ms S Graham

Independent examiner Darren Smart F.C.C.A.
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Lewisham Mencap is affiliated to the Royal Society Mencap for people with learning disabilities in accordance with the Articles of Association of the Royal Society. Lewisham Mencap is a charitable company limited by guarantee governed by its memorandum and Articles of Association.

The organisation structure of Lewisham Mencap consists of a management committee who meet on a regular basis to discuss and agree to activities and make decisions that progress the activities of the organisation. The committee are responsible for the smooth running of Lewisham Mencap. The social subcommittee regulates and manages the three gateway clubs, our discos, club outings and annual holiday.

The trustees are also directors for the purpose of the Companies Act.

The appointment of new trustees/directors is reviewed regularly to cover the areas of expertise required by the charity. The training requirements of trustees is also reviewed regularly at trustee meetings. Trustees also review their needs for skills to meet their strategies and aims, together with potential new trustees. The trustees are volunteers and do not receive benefits from the company.

The trustees appoint the services of an online digital lead for co-ordination duties.

The trustees maintain a policy of reserves of up to one years running costs to ensure that contractual commitments to staff and suppliers can be met in the event of a sudden change, or loss, in funding.

The trustees confirm that the major risks to which the charity is exposed has been reviewed, and systems and procedures have been established to identify and respond to such risks.

Major risks are defined as those with a high possibility of occurring, and would have a severe impact on operational performance, achievements, aims and reputation of the Charity.

The main risks have been identified as follows: -

Governance: difficulty recruiting trustees with relevant skills.

Operational: service quality and development, together with employment issues. Financial: adequacy of reserves, diversity of income resources.

External: adverse publicity and changes in government policy.

Laws and regulations: Compliance and breach of employment law.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The principle objectives of the charity are to meet the needs of people with learning disabilities and their parents by working with parents, carers, people with learning disabilities and other organisations. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information. The charity shall have the ability to perform the following: -

- to promote the care, treatment and education of people with learning disabilities, and to secure provisions proportionate with their needs.
- to support people with learning disabilities together with their families/carers.
- to increase public knowledge of the problems faced by people with learning disabilities, and their families, to create a sympathetic climate of public opinion and encourage acceptance in the community.
- to become acquainted with all people with learning disabilities and their families within the local area.
- to assist with mutual self-help, co-operation and friendship between parents, guardians, relatives and welfare services, training, education, employment, leisure and all those entrusted with the care of people with learning disabilities.
- to support the provision of welfare services, training, employment, leisure and recreation for people with learning disabilities, and to guide and support all those entrusted with the task of making such provisions.
- to provide supported holidays for people with learning disabilities and social clubs offering music, activities and entertainment.
- the trustees are mindful of the need to provide a 'public benefit' as emphasised in the 2011 Charities Act.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

During the year, Lewisham Mencap through the support of volunteers, sessional workers, coordinator and trustees have:

- remained effective at providing safe, creative services to fill gaps in local provision, namely nine hours of social activity, for fifty weeks of the year.
- provide high quality, long term advocacy and support for families trying to access services.
- continue to work closely with the local authority (partnership team, mayor, councillors, social media and learning disability services) and local related charities.
- provide the support, training and policies required for its volunteers and paid staff (including criminal record checks).
- promote opportunities for the users of learning disability services to actively influence local provision and the work of Lewisham Mencap.
- fulfil its obligations as a charity, including reporting to the Charities Commission, producing statutory accounts, establishing a responsible and functioning Board of Trustees and an up to date constitution.

Financial review

The results for the year are set out on pages 8 to 14 of the financial statements.

	2024	2023
Total Income resources	£42,639	£54,034
Less: Direct Charitable Expenses	(£23,858)	(£17,945)
Less: Governance Costs	(£25,118)	(£23,379)
Total Net Incomings/(Outgoings)	<u>(£6,337)</u>	<u>£12,710</u>

The trustees confirm that the charity's assets are available and adequate to fulfil its obligations.

The trustees will continue to review our services to ensure consistency and continuation irrespective of the impact of the recent recession.

We continue to focus on developing ways to attract more volunteers to support our range of activities.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

Lewisham Mencap aims to continue to be a provider of high quality services and support to people with learning disabilities. It is our intention to build on our strengths and grow our community connections. We will continue to strengthen our infrastructure, focusing on the effective promotion of our services and the work that we do and to put in place systems to evidence the quality of the support that we offer. We will also be strengthening our governance arrangements including trustee involvement in in this aspect of the organisation.

Risk review

The company maintains a regular risk review of the impact on the charity and the potential future demand for services. The company considers itself to be well positioned to manage the situation in the forthcoming months.

Going concern

The company has considered the going concern and concluded that the company has sufficient financial resources in place at the Balance Sheet date to consider it reasonable to adopt the going concern basis in preparing the financial statements for the year. The Core Grant from Lewisham Council which pays the majority of our running costs remains in place and has a further 18months to run. We have agreed with the Council that we can meet our Grant obligations by running our services online or via phone and letter support.

Trustees responsibilities

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently; - Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with the duty in section 4 of the 2006/2011 Charities Act to have due regard to guidance published by the Charity Commission including public benefit guidance. In accordance with company law, as the company's directors, we certify that: - So far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and - As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Small company provisions

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

The trustees' annual report was approved on 5 December 2024 and signed on behalf of the board of trustees by:

Isabella Mandley

Ms Isabella Mandley - Chair
Trustee

LEWISHAM MENCAP

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of LEWISHAM MENCAP

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of LEWISHAM MENCAP (the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) 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 accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 accounts to be reached.



Darren Smart F.C.C.A.
Independent Examiner

132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	500	570	1,070	8,022
Charitable activities	6	25,000	–	25,000	25,000
Investment income	7	28	1,917	1,945	2,217
Other income	8	342	14,283	14,624	18,795
Total income		<u>25,870</u>	<u>16,770</u>	<u>42,639</u>	<u>54,034</u>
Expenditure					
Expenditure on charitable activities	9,10	32,307	16,670	48,976	41,324
Total expenditure		<u>32,307</u>	<u>16,670</u>	<u>48,976</u>	<u>41,324</u>
Net (expenditure)/income		<u>(6,437)</u>	<u>100</u>	<u>(6,337)</u>	<u>12,710</u>
Other recognised gains and losses					
Gains from revaluation of fixed assets		–	–	–	140,200
Net movement in funds		<u>(6,437)</u>	<u>100</u>	<u>(6,337)</u>	<u>152,910</u>
Reconciliation of funds					
Total funds brought forward		141,246	266,352	407,598	254,688
Total funds carried forward		<u>134,809</u>	<u>266,452</u>	<u>401,261</u>	<u>407,598</u>

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

The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP
Company Limited by Guarantee
Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	215,000	215,000
Investments	17	54,473	53,776
		<u>269,473</u>	<u>268,776</u>
Current assets			
Debtors	18	6,250	6,250
Cash at bank and in hand		126,738	133,951
		<u>132,988</u>	<u>140,201</u>
Creditors: amounts falling due within one year	19	1,200	1,379
Net current assets		<u>131,788</u>	<u>138,822</u>
Total assets less current liabilities		<u>401,261</u>	<u>407,598</u>
Funds of the charity			
Restricted income funds:			
Revaluation reserve		140,200	140,200
Other restricted income funds		126,252	126,152
Unrestricted funds		134,809	141,246
Total charity funds	20	<u>401,261</u>	<u>407,598</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2024, and are signed on behalf of the board by:

Isabella Mandley

Ms Isabella Mandley
Trustee

The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44a Sydenham Road, Sydenham, London, SE26 5QF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Management have judged depreciation rates to be in line with the use of the property.

Management value the investments at mid market value on the year end date.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property - 2% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Investments in joint ventures *(continued)*

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Limited by guarantee

Lewisham Mencap is a charity organisation to assist people with learning disabilities. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations from the public	<u>500</u>	<u>570</u>	<u>1,070</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations from the public	<u>8,022</u>	<u>—</u>	<u>8,022</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from government authority	25,000	<u>25,000</u>	25,000	<u>25,000</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from shares held	–	1,742	1,742
Bank interest receivable CAF Gold and clubs	28	175	203
	<u>28</u>	<u>1,917</u>	<u>1,945</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from shares held	2,070	–	2,070
Bank interest receivable CAF Gold and clubs	18	129	147
	<u>2,088</u>	<u>129</u>	<u>2,217</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Social activities and outgoings	342	5,215	5,556
Bungalow income	–	9,068	9,068
	<u>342</u>	<u>14,283</u>	<u>14,624</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Social activities and outgoings	–	10,189	10,189
Bungalow income	8,606	–	8,606
	<u>8,606</u>	<u>10,189</u>	<u>18,795</u>

During each year the charity organises an annual trip where contributions are received towards supported holidays for people with learning disabilities.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Direct Costs	£ 7,657	£ 16,201	£ 23,858
Support costs	24,650	469	25,118
	<u>32,307</u>	<u>16,670</u>	<u>48,976</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Direct Costs	£ 7,139	£ 10,805	£ 17,945
Support costs	23,065	315	23,379
	<u>30,204</u>	<u>11,120</u>	<u>41,324</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
Direct Costs	£ 23,858	£ -	£ 23,858	£ 17,945
Governance costs	-	25,118	25,118	23,379
	<u>23,858</u>	<u>25,118</u>	<u>48,976</u>	<u>41,324</u>

11. Analysis of support costs

	Support Costs	Total 2024	Total 2023
General office	£ 25,815	£ 25,815	£ 23,379

12. Independent examination fees

	2024	2023
Fees payable to the independent examiner for: Independent examination of the financial statements	£ 1,200	£ 1,380

13. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

15. Transfers between funds

Restricted fund bank accounts can sometimes receive unrestricted income and pay unrestricted expenses. The trustees consider the bank balance at the year end to be restricted funds and therefore some transfers can occur to agree the restricted bank balances.

16. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2023 and 31 March 2024	<u>215,000</u>
Depreciation	
At 1 April 2023 and 31 March 2024	<u>—</u>
Carrying amount	
At 31 March 2024	<u>215,000</u>
At 31 March 2023	<u>215,000</u>
Tangible fixed assets held at valuation	

In respect of tangible fixed assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Freehold property £
At 31 March 2024	
Aggregate cost	100,000
Aggregate depreciation	—
Carrying value	<u>100,000</u>
At 31 March 2023	
Aggregate cost	100,000
Aggregate depreciation	—
Carrying value	<u>100,000</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Investments

	Listed investments £
Cost or valuation	
At 1 April 2023	
Additions	53,776
Other movements	–
At 31 March 2024	<u>697</u>
Impairment	<u>54,473</u>
At 1 April 2023 and 31 March 2024	
Carrying amount	
At 31 March 2024	<u>54,473</u>
At 31 March 2023	<u>53,776</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fixed asset investments are measured at the mid-market value at the year end.

18. Debtors

	2024	2023
Other debtors	£	£
	<u>6,250</u>	<u>6,250</u>

19. Creditors: amounts falling due within one year

	2024	2023
Other creditors	£	£
	<u>1,200</u>	<u>1,379</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds

Unrestricted funds						
	At 1 Apr 2023	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	<u>141,246</u>	<u>25,870</u>	<u>(32,307)</u>	<u>-</u>	<u>-</u>	<u>134,809</u>
Restricted funds						
	At 1 Apr 2022	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	<u>136,052</u>	<u>43,716</u>	<u>(30,204)</u>	<u>(8,318)</u>	<u>-</u>	<u>141,246</u>
Restricted funds						
	At 1 Apr 2023	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
Holiday fund	91,895	16,770	(16,670)	-	-	91,995
Cranston and CAF gold funds	-	-	-	-	-	-
Social club funds	34,257	-	-	-	-	34,257
Revaluation reserve	<u>140,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,200</u>
	<u>266,352</u>	<u>16,770</u>	<u>(16,670)</u>	<u>-</u>	<u>-</u>	<u>266,452</u>
	At 1 Apr 2022	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
Holiday fund	28,203	10,318	(11,120)	64,494	-	91,895
Cranston and CAF gold funds	62,152	-	-	(62,152)	-	-
Social club funds	28,281	-	-	5,976	-	34,257
Revaluation reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,200</u>	<u>140,200</u>
	<u>118,636</u>	<u>10,318</u>	<u>(11,120)</u>	<u>8,318</u>	<u>140,200</u>	<u>266,352</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	74,800	140,200	215,000
Investments	54,473	–	54,473
Current assets	15,616	117,372	132,988
Creditors less than 1 year	(1,200)	–	(1,200)
Net assets	<u>143,689</u>	<u>257,572</u>	<u>401,261</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	74,800	140,200	215,000
Investments	53,776	–	53,776
Current assets	14,049	126,152	140,201
Creditors less than 1 year	(1,379)	–	(1,379)
Net assets	<u>141,246</u>	<u>266,352</u>	<u>407,598</u>

LEWISHAM MENCAP

England & Wales - Charity number 1070948

Accounts

LEWISHAM MENCAP
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2023

R. E. JONES & CO.

Chartered accountants
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	LEWISHAM MENCAP
Charity registration number	1070948
Company registration number	03562439
Principal office and registered office	44a Sydenham Road Sydenham London SE26 5QF

The trustees

Mr N O'Shea - Chair	
Mr C Smith - Vice Chair	
Mrs H Skilton - Treasurer	(Appointed 26 May 2022)
Mrs E Young	(Retired 5 October 2023)
Mrs C Davis	
Miss I Mandley	
Miss M Overton	
Mr N Rudd	
Ms S Graham	
Mrs N Mandley	

Company secretary Miss M Overton

Independent examiner D I Smart R E JONES & CO Chartered Accountant
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Lewisham Mencap is affiliated to the Royal Society Mencap for people with learning disabilities in accordance with the Articles of Association of the Royal Society. Lewisham Mencap is a charitable company limited by guarantee governed by its memorandum and Articles of Association.

The organisation structure of Lewisham Mencap consists of a management committee who meet on a regular basis to discuss and agree to activities and make decisions that progress the activities of the organisation. The committee are responsible for the smooth running of Lewisham Mencap. The social subcommittee regulates and manages the three gateway clubs, our discos, club outings and annual holiday.

The trustees are also directors for the purpose of the Companies Act.

The appointment of new trustees/directors is reviewed regularly to cover the areas of expertise required by the charity. The training requirements of trustees is also reviewed regularly at trustee meetings. Trustees also review their needs for skills to meet their strategies and aims, together with potential new trustees. The trustees are volunteers and do not receive benefits from the company.

The trustees appoint the services of an online digital lead for co-ordination duties.

The trustees maintain a policy of reserves of up to one years running costs to ensure that contractual commitments to staff and suppliers can be met in the event of a sudden change, or loss, in funding.

The trustees confirm that the major risks to which the charity is exposed has been reviewed, and systems and procedures have been established to identify and respond to such risks.

Major risks are defined as those with a high possibility of occurring, and would have a severe impact on operational performance, achievements, aims and reputation of the Charity.

The main risks have been identified as follows: -

Governance: difficulty recruiting trustees with relevant skills.

Operational: service quality and development, together with employment issues. Financial: adequacy of reserves, diversity of income resources.

External: adverse publicity and changes in government policy.

Laws and regulations: Compliance and breach of employment law.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The principle objectives of the charity are to meet the needs of people with learning disabilities and their parents by working with parents, carers, people with learning disabilities and other organisations. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information. The charity shall have the ability to perform the following: -

- to promote the care, treatment and education of people with learning disabilities, and to secure provisions proportionate with their needs.
- to support people with learning disabilities together with their families/carers.
- to increase public knowledge of the problems faced by people with learning disabilities, and their families, to create a sympathetic climate of public opinion and encourage acceptance in the community.
- to become acquainted with all people with learning disabilities and their families within the local area.
- to assist with mutual self-help, co-operation and friendship between parents, guardians, relatives and welfare services, training, education, employment, leisure and all those entrusted with the care of people with learning disabilities.
- to support the provision of welfare services, training, employment, leisure and recreation for people with learning disabilities, and to guide and support all those entrusted with the task of making such provisions.
- to provide supported holidays for people with learning disabilities and social clubs offering music, activities and entertainment.
- the trustees are mindful of the need to provide a 'public benefit' as emphasised in the 2011 Charities Act.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

During the year, Lewisham Mencap through the support of volunteers, sessional workers, coordinator and trustees have:

- remained effective at providing safe, creative services to fill gaps in local provision, namely nine hours of social activity, for fifty weeks of the year.
- provide high quality, long term advocacy and support for families trying to access services.
- continue to work closely with the local authority (partnership team, mayor, councillors, social media and learning disability services) and local related charities.
- provide the support, training and policies required for its volunteers and paid staff (including criminal record checks).
- promote opportunities for the users of learning disability services to actively influence local provision and the work of Lewisham Mencap.
- fulfil its obligations as a charity, including reporting to the Charities Commission, producing statutory accounts, establishing a responsible and functioning Board of Trustees and an up to date constitution.

Financial review

The results for the year are set out on pages 8 to 14 of the financial statements.

	2022	2021
Total Income resources	£54,034	£47,599
Less: Direct Charitable Expenses	(£17,945)	(£5,178)
Less: Governance Costs	(£23,379)	(£21,887)
Total Net Incomings/(Outgoings)	£12,710	£20,534

The trustees confirm that the charity's assets are available and adequate to fulfil its obligations.

The trustees will continue to review our services to ensure consistency and continuation irrespective of the impact of the recent recession.

We continue to focus on developing ways to attract more volunteers to support our range of activities.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Lewisham Mencap aims to continue to be a provider of high quality services and support to people with learning disabilities. It is our intention to build on our strengths and grow our community connections. We will continue to strengthen our infrastructure, focusing on the effective promotion of our services and the work that we do and to put in place systems to evidence the quality of the support that we offer. We will also be strengthening our governance arrangements including trustee involvement in in this aspect of the organisation.

Risk review

The company maintains a regular risk review of the impact on the charity and the potential future demand for services. The company considers itself to be well positioned to manage the situation in the forthcoming months.

Going concern

The company has considered the going concern and concluded that the company has sufficient financial resources in place at the Balance Sheet date to consider it reasonable to adopt the going concern basis in preparing the financial statements for the year. The Core Grant from Lewisham Council which pays the majority of our running costs remains in place and has a further 18months to run. We have agreed with the Council that we can meet our Grant obligations by running our services online or via phone and letter support.

Trustees responsibilities

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with the duty in section 4 of the 2006/2011 Charities Act to have due regard to guidance published by the Charity Commission including public benefit guidance. In accordance with company law, as the company's directors, we certify that: - So far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and - As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Small company provisions

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

The trustees' annual report was approved on 6th December 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'N O'Shea', written in a cursive style.

Mr N O'Shea - Chair
Trustee

LEWISHAM MENCAP

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of LEWISHAM MENCAP

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of LEWISHAM MENCAP ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) 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 accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 accounts to be reached.



D I Smart
R E JONES & CO
Chartered Accountant
Independent Examiner

132 Burnt Ash Road
Lee
London
SE12 8PU

18 Dec 23

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	8,022	–	8,022	5,086
Charitable activities	6	25,000	–	25,000	28,750
Investment income	7	2,088	129	2,217	2,280
Other income	8	8,606	10,189	18,795	11,483
Total income		<u>43,716</u>	<u>10,318</u>	<u>54,034</u>	<u>47,599</u>
Expenditure					
Expenditure on charitable activities	9,10	30,204	11,120	41,324	27,065
Total expenditure		<u>30,204</u>	<u>11,120</u>	<u>41,324</u>	<u>27,065</u>
Net income		<u>13,512</u>	<u>(802)</u>	<u>12,710</u>	<u>20,534</u>
Transfers between funds		(8,318)	8,318	–	–
Other recognised gains and losses					
Gains from revaluation of fixed assets		–	140,200	140,200	–
Net movement in funds		5,194	147,716	152,910	20,534
Reconciliation of funds					
Total funds brought forward		136,052	118,636	254,688	234,154
Total funds carried forward		<u>141,246</u>	<u>266,352</u>	<u>407,598</u>	<u>254,688</u>

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

The notes on pages 11 to 21 form part of these financial statements.

LEWISHAM MENCAP
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	17		215,000	74,800
Investments	18		53,776	51,833
			<u>268,776</u>	<u>126,633</u>
Current assets				
Debtors	19	6,250		6,250
Cash at bank and in hand		133,951		124,012
		<u>140,201</u>		<u>130,262</u>
Creditors: amounts falling due within one year	20	<u>1,379</u>		<u>2,207</u>
Net current assets			<u>138,822</u>	<u>128,055</u>
Total assets less current liabilities			<u>407,598</u>	<u>254,688</u>
Funds of the charity				
Restricted income funds:				
Revaluation reserve			140,200	–
Other restricted income funds			126,152	118,636
Unrestricted funds			<u>141,246</u>	<u>136,052</u>
Total charity funds	21		<u>407,598</u>	<u>254,688</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 11 to 21 form part of these financial statements.

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 6th December 2023 and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'N O'Shea', written in a cursive style.

Mr N O'Shea - Chair
Trustee

The notes on pages 11 to 21 form part of these financial statements.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44a Sydenham Road, Sydenham, London, SE26 5QF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Management have judged depreciation rates to be in line with the use of the property.

Management value the investments at mid market value on the year end date.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property - 2% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Investments in joint ventures *(continued)*

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Limited by guarantee

Lewisham Mencap is a charity organisation to assist people with learning disabilities. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations from the public	8,022	—	8,022
Donations - Tuesday club	—	—	—
	<u>8,022</u>	<u>—</u>	<u>8,022</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations from the public	–	5,000	5,000
Donations - Tuesday club	–	86	86
	<u>–</u>	<u>5,086</u>	<u>5,086</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from government authority	<u>25,000</u>	<u>25,000</u>	<u>28,750</u>	<u>28,750</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from shares held	2,070	–	2,070
Bank interest receivable CAF Gold and clubs	18	129	147
	<u>2,088</u>	<u>129</u>	<u>2,217</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from shares held	–	2,279	2,279
Bank interest receivable CAF Gold and clubs	–	1	1
	<u>–</u>	<u>2,280</u>	<u>2,280</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Social activities and outings	–	10,189	10,189
Bungalow income	8,606	–	8,606
Other Grants Received - L B Lewisham	–	–	–
Other Grants Received - Lets Get Digital	–	–	–
	<u>8,606</u>	<u>10,189</u>	<u>18,795</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Social activities and outgoings	–	(459)	(459)
Bungalow income	–	7,142	7,142
Other Grants Received - L B Lewisham	–	2,000	2,000
Other Grants Received - Lets Get Digital	2,800	–	2,800
	<u>2,800</u>	<u>8,683</u>	<u>11,483</u>

During each year the charity organises an annual trip where contributions are received towards supported holidays for people with learning disabilities.

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Costs	7,139	10,805	17,945
Support costs	23,065	315	23,379
	<u>30,204</u>	<u>11,120</u>	<u>41,324</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Costs	3,277	1,901	5,178
Support costs	19,668	2,219	21,887
	<u>22,945</u>	<u>4,120</u>	<u>27,065</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct Costs	17,945	–	17,945	5,178
Governance costs	–	23,379	23,379	21,887
	<u>17,945</u>	<u>23,379</u>	<u>41,324</u>	<u>27,065</u>

11. Analysis of support costs

	Support Costs £	Total 2023 £	Total 2022 £
General office	23,379	23,379	21,887

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	—	1,700

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,380</u>	<u>2,208</u>

14. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

16. Transfers between funds

Restricted fund bank accounts can sometimes receive unrestricted income and pay unrestricted expenses. The trustees consider the bank balance at the year end to be restricted funds and therefore some transfers can occur to agree the restricted bank balances.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2022	100,000
Revaluations	115,000
At 31 March 2023	<u>215,000</u>
Depreciation	
At 1 April 2022	25,200
Revaluations	(25,200)
At 31 March 2023	<u>–</u>
Carrying amount	
At 31 March 2023	<u>215,000</u>
At 31 March 2022	<u>74,800</u>

Tangible fixed assets held at valuation

In respect of tangible fixed assets held at valuation, the aggregate cost, depreciation and comparable carrying amount that would have been recognised if the assets had been carried under the historical cost model are as follows:

	Freehold property £	Plant and machinery £	Total £
At 31 March 2023			
Aggregate cost	100,000	–	100,000
Aggregate depreciation	–	–	–
Carrying value	<u>100,000</u>	<u>–</u>	<u>100,000</u>
At 31 March 2022			
Aggregate cost	–	100,000	100,000
Aggregate depreciation	(25,200)	–	(25,200)
Carrying value	<u>(25,200)</u>	<u>100,000</u>	<u>74,800</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Investments

	Listed investments £
Cost or valuation	
At 1 April 2022	51,833
Additions	–
Other movements	<u>1,943</u>
At 31 March 2023	<u><u>53,776</u></u>
Impairment	
At 1 April 2022 and 31 March 2023	
Carrying amount	
At 31 March 2023	<u>53,776</u>
At 31 March 2022	<u>51,833</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fixed asset investments are measured at the mid-market value at the year end.

19. Debtors

	2023 £	2022 £
Other debtors	<u>6,250</u>	<u>6,250</u>

20. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>1,379</u>	<u>2,207</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
General funds	<u>136,052</u>	<u>43,716</u>	<u>(30,204)</u>	<u>(8,318)</u>	<u>—</u>	<u>141,246</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2022
	£	£	£	£	£	£
General funds	<u>101,218</u>	<u>31,550</u>	<u>(22,945)</u>	<u>26,229</u>	<u>—</u>	<u>136,052</u>

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
Holiday fund	28,203	10,318	(11,120)	64,494	—	91,895
Cranston and CAF gold funds	62,152	—	—	(62,152)	—	—
Social club funds	28,281	—	—	5,976	—	34,257
Revaluation reserve	—	—	—	—	140,200	140,200
	<u>118,636</u>	<u>10,318</u>	<u>(11,120)</u>	<u>8,318</u>	<u>140,200</u>	<u>266,352</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2022
	£	£	£	£	£	£
Holiday fund	42,503	16,049	(4,120)	(26,229)	—	28,203
Cranston and CAF gold funds	62,152	—	—	—	—	62,152
Social club funds	28,281	—	—	—	—	28,281
Revaluation reserve	—	—	—	—	—	—
	<u>132,936</u>	<u>16,049</u>	<u>(4,120)</u>	<u>(26,229)</u>	<u>—</u>	<u>118,636</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	74,800	140,200	215,000
Investments	53,776	–	53,776
Current assets	14,049	126,152	140,201
Creditors less than 1 year	(1,379)	–	(1,379)
Net assets	<u>141,246</u>	<u>266,352</u>	<u>407,598</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	74,800	–	74,800
Investments	51,833	–	51,833
Current assets	11,626	118,636	130,262
Creditors less than 1 year	(2,207)	–	(2,207)
Net assets	<u>136,052</u>	<u>118,636</u>	<u>254,688</u>

LEWISHAM MENCAP

England & Wales - Charity number 1070948

Accounts

LEWISHAM MENCAP
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2022

R. E. JONES & CO.

Chartered accountants
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	LEWISHAM MENCAP
Charity registration number	1070948
Company registration number	03562439
Principal office and registered office	44a Sydenham Road Sydenham London SE26 5QF

The trustees

Mr N O'Shea - Chair	
Mr C Smith - Vice Chair	
Mrs H Skilton - Treasurer	(Appointed 26 May 2022)
Mrs E Young	
Mrs C Davis	
Miss I Mandley	
Mrs S Hitchings	(Retired 25 November 2021)
Miss M Overton	
Mr N Rudd	
Ms S Graham	
Mrs N Mandley	(Appointed 3 February 2022)

Company secretary Miss M Overton

Independent examiner D I Smart R E JONES & CO Chartered Accountant
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Lewisham Mencap is affiliated to the Royal Society Mencap for people with learning disabilities in accordance with the Articles of Association of the Royal Society. Lewisham Mencap is a charitable company limited by guarantee governed by its memorandum and Articles of Association.

The organisation structure of Lewisham Mencap consists of a management committee who meet on a regular basis to discuss and agree to activities and make decisions that progress the activities of the organisation. The committee are responsible for the smooth running of Lewisham Mencap. The social subcommittee regulates and manages the three gateway clubs, our discos, club outings and annual holiday.

The trustees are also directors for the purpose of the Companies Act.

The appointment of new trustees/directors is reviewed regularly to cover the areas of expertise required by the charity. The training requirements of trustees is also reviewed regularly at trustee meetings. Trustees also review their needs for skills to meet their strategies and aims, together with potential new trustees. The trustees are volunteers and do not receive benefits from the company.

The trustees appoint a part time co-ordinator on a commercial salary up until August 2020, after which the charity purchases the services of an online digital lead.

The trustees maintain a policy of reserves of up to one years running costs to ensure that contractual commitments to staff and suppliers can be met in the event of a sudden change, or loss, in funding.

The trustees confirm that the major risks to which the charity is exposed has been reviewed, and systems and procedures have been established to identify and respond to such risks.

Major risks are defined as those with a high possibility of occurring, and would have a severe impact on operational performance, achievements, aims and reputation of the Charity.

The main risks have been identified as follows: -

Governance: difficulty recruiting trustees with relevant skills.

Operational: service quality and development, together with employment issues. Financial: adequacy of reserves, diversity of income resources.

External: adverse publicity and changes in government policy.

Laws and regulations: Compliance and breach of employment law.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The principle objectives of the charity are to meet the needs of people with learning disabilities and their parents by working with parents, carers, people with learning disabilities and other organisations. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information. The charity shall have the ability to perform the following: -

- to promote the care, treatment and education of people with learning disabilities, and to secure provisions proportionate with their needs.
- to support people with learning disabilities together with their families/carers.
- to increase public knowledge of the problems faced by people with learning disabilities, and their families, to create a sympathetic climate of public opinion and encourage acceptance in the community.
- to become acquainted with all people with learning disabilities and their families within the local area.
- to assist with mutual self-help, co-operation and friendship between parents, guardians, relatives and welfare services, training, education, employment, leisure and all those entrusted with the care of people with learning disabilities.
- to support the provision of welfare services, training, employment, leisure and recreation for people with learning disabilities, and to guide and support all those entrusted with the task of making such provisions.
- to provide supported holidays for people with learning disabilities and social clubs offering music, activities and entertainment.
- the trustees are mindful of the need to provide a 'public benefit' as emphasised in the 2011 Charities Act.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

During the year, Lewisham Mencap through the support of volunteers, sessional workers, coordinator and trustees have:

- remained effective at providing safe, creative services to fill gaps in local provision, namely nine hours of social activity, for fifty weeks of the year.
- provide high quality, long term advocacy and support for families trying to access services.
- continue to work closely with the local authority (partnership team, mayor, councillors, social media and learning disability services) and local related charities.
- provide the support, training and policies required for its volunteers and paid staff (including criminal record checks).
- promote opportunities for the users of learning disability services to actively influence local provision and the work of Lewisham Mencap.
- fulfil its obligations as a charity, including reporting to the Charities Commission, producing statutory accounts, establishing a responsible and functioning Board of Trustees and an up to date constitution.

Financial review

The results for the year are set out on pages 8 to 14 of the financial statements.

	2022	2021
Total Income resources	£47,599	£35,764
Less: Direct Charitable Expenses	(£5,178)	(£32,974)
Less: Governance Costs	(£21,887)	(£6,902)
Total Net Incomings/(Outgoings)	£20,534	(£4,112)

The trustees confirm that the charity's assets are available and adequate to fulfil its obligations.

The trustees will continue to review our services to ensure consistency and continuation irrespective of the impact of the recent recession.

We continue to focus on developing ways to attract more volunteers to support our range of activities.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Plans for future periods

Lewisham Mencap aims to continue to be a provider of high quality services and support to people with learning disabilities. It is our intention to build on our strengths and grow our community connections. We will continue to strengthen our infrastructure, focusing on the effective promotion of our services and the work that we do and to put in place systems to evidence the quality of the support that we offer. We will also be strengthening our governance arrangements including trustee involvement in in this aspect of the organisation.

Covid-19

Lewisham Mencap is mindful of the effects that Covid-19 is having on the employee, volunteers and customers. The charity is also mindful of the wider economic effects this could have on the global market in 2020 and beyond.

The company maintains a regular risk review of the impact on the charity and the potential future demand for services. The company considers itself to be well positioned to manage the situation in the forthcoming months.

Going concern

The company has considered the going concern in the light of Covid-19 and concluded that the company has sufficient financial resources in place at the Balance Sheet date to consider it reasonable to adopt the going concern basis in preparing the financial statements for the year. The Core Grant from Lewisham Council which pays the majority of our running costs remains in place and has a further 18months to run. We have agreed with the Council that we can meet our Grant obligations by running our services online or via phone and letter support.

Trustees responsibilities

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently; - Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with the duty in section 4 of the 2006/2011 Charities Act to have due regard to guidance published by the Charity Commission including public benefit guidance. In accordance with company law, as the company's directors, we certify that: - So far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and - As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

information:

Small company provisions

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

The trustees' annual report was approved on 1 November 2022 and signed on behalf of the board of trustees by:



Mr N O'Shea - Chair
Trustee

LEWISHAM MENCAP

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of LEWISHAM MENCAP

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of LEWISHAM MENCAP ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) 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 accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 accounts to be reached.



D I Smart
R E JONES & CO
Chartered Accountant
Independent Examiner

132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022	2021		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	–	5,086	5,086	230
Charitable activities	6	28,750	–	28,750	22,500
Investment income	7	–	2,280	2,280	1,800
Other income	8	2,800	8,683	11,483	11,234
Total income		<u>31,550</u>	<u>16,049</u>	<u>47,599</u>	<u>35,764</u>
Expenditure					
Expenditure on charitable activities	9,10	22,945	4,120	27,065	39,876
Total expenditure		<u>22,945</u>	<u>4,120</u>	<u>27,065</u>	<u>39,876</u>
Net income/(expenditure)		<u>8,605</u>	<u>11,929</u>	<u>20,534</u>	<u>(4,112)</u>
Transfers between funds		26,229	(26,229)	–	–
Net movement in funds		<u>34,834</u>	<u>(14,300)</u>	<u>20,534</u>	<u>(4,112)</u>
Reconciliation of funds					
Total funds brought forward		101,218	132,936	234,154	238,266
Total funds carried forward		<u>136,052</u>	<u>118,636</u>	<u>254,688</u>	<u>234,154</u>

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

The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	17		74,800	76,500
Investments	18		51,833	47,698
			<u>126,633</u>	<u>124,198</u>
Current assets				
Debtors	19	6,250		7,500
Cash at bank and in hand		124,012		104,664
		<u>130,262</u>		<u>112,164</u>
Creditors: amounts falling due within one year	20	<u>2,207</u>		<u>2,208</u>
Net current assets			<u>128,055</u>	<u>109,956</u>
Total assets less current liabilities			<u>254,688</u>	<u>234,154</u>
Funds of the charity				
Restricted funds			118,636	132,936
Unrestricted funds			136,052	101,218
Total charity funds	22		<u>254,688</u>	<u>234,154</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 1 November 2022, and are signed on behalf of the board by:



Mr N O'Shea - Chair
Trustee

The notes on pages 11 to 20 form part of these financial statements.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44a Sydenham Road, Sydenham, London, SE26 5QF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Management have judged depreciation rates to be in line with the use of the property.

Management value the investments at mid market value on the year end date.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property - 2% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Investments in joint ventures *(continued)*

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Lewisham Mencap is a charity organisation to assist people with learning disabilities. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Donations and legacies

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Donations				
Donations from the public	5,000	5,000	–	–
Donations - Tuesday club	86	86	230	230
	<u>5,086</u>	<u>5,086</u>	<u>230</u>	<u>230</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from government authority	<u>28,750</u>	–	<u>28,750</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from government authority	–	<u>22,500</u>	<u>22,500</u>

7. Investment income

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Income from shares held	2,279	2,279	1,773	1,773
Bank interest receivable Cranston fund	–	–	4	4
Bank interest receivable CAF Gold and clubs	1	1	23	23
	<u>2,280</u>	<u>2,280</u>	<u>1,800</u>	<u>1,800</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Holidays income	–	–	–
Social activities and outgoing	–	(459)	(459)
Bungalow income	–	7,142	7,142
Other Grants Received - L B Lewisham	–	2,000	2,000
Other Grants Received - Lets Get Digital	2,800	–	2,800
Other grants received - Mencap grant	–	–	–
	<u>2,800</u>	<u>8,683</u>	<u>11,483</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Holidays income	–	1,580	1,580
Social activities and outgoings	–	75	75
Bungalow income	–	7,579	7,579
Other Grants Received - L B Lewisham	–	–	–
Other Grants Received - Lets Get Digital	–	–	–
Other grants received - Mencap grant	–	2,000	2,000
	<u>–</u>	<u>11,234</u>	<u>11,234</u>

During each year the charity organises an annual trip where contributions are received towards supported holidays for people with learning disabilities. In this year contributions of £1,579 (2020:£8,699) are received and the cost of the holiday amounted to £Nil (2020:£22,623).

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Costs	3,277	1,901	5,178
Support costs	19,668	2,219	21,887
	<u>22,945</u>	<u>4,120</u>	<u>27,065</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Costs	35,052	(2,078)	32,974
Support costs	6,902	–	6,902
	<u>41,954</u>	<u>(2,078)</u>	<u>39,876</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Direct Costs	5,178	–	5,178	32,974
Governance costs	–	21,887	21,887	6,902
	<u>5,178</u>	<u>21,887</u>	<u>27,065</u>	<u>39,876</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of support costs

	Support Costs	Total 2022	Total 2021
	£	£	£
General office	<u>21,887</u>	<u>21,887</u>	<u>8,602</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,700</u>	<u>1,700</u>

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,208</u>	<u>2,208</u>

14. Staff costs

The average head count of employees during the year was Nil (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Administration staff	<u>-</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

16. Transfers between funds

Restricted fund bank accounts can sometimes receive unrestricted income and pay unrestricted expenses. The trustees consider the bank balance at the year end to be restricted funds and therefore some transfers can occur to agree the restricted bank balances.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2021 and 31 March 2022	<u>100,000</u>
Depreciation	
At 1 April 2021	23,500
Charge for the year	<u>1,700</u>
At 31 March 2022	<u>25,200</u>
Carrying amount	
At 31 March 2022	<u>74,800</u>
At 31 March 2021	<u>76,500</u>

18. Investments

	Listed investments £
Cost or valuation	
At 1 April 2021	47,698
Additions	–
Other movements	<u>4,135</u>
At 31 March 2022	<u>51,833</u>
Impairment	
At 1 April 2021 and 31 March 2022	
Carrying amount	
At 31 March 2022	<u>51,833</u>
At 31 March 2021	<u>47,698</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fixed asset investments are measured at the mid-market value at the year end.

19. Debtors

	2022 £	2021 £
Other debtors	<u>6,250</u>	<u>7,500</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	<u>2,207</u>	<u>2,208</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2021: £304).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
General funds	<u>101,218</u>	<u>31,550</u>	<u>(22,945)</u>	<u>26,229</u>	<u>136,052</u>

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
General funds	<u>143,172</u>	<u>—</u>	<u>(41,954)</u>	<u>—</u>	<u>101,218</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

22. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Holiday fund	42,503	16,049	(4,120)	(26,229)	28,203
Cranston and CAF gold funds	62,152	–	–	–	62,152
Club funds	28,281	–	–	–	28,281
	<u>132,936</u>	<u>16,049</u>	<u>(4,120)</u>	<u>(26,229)</u>	<u>118,636</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Holiday fund	4,661	35,764	2,078	–	42,503
Cranston and CAF gold funds	62,152	–	–	–	62,152
Club funds	28,281	–	–	–	28,281
	<u>95,094</u>	<u>35,764</u>	<u>2,078</u>	<u>–</u>	<u>132,936</u>

23. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	74,800	–	74,800
Investments	51,833	–	51,833
Current assets	11,626	118,636	130,262
Creditors less than 1 year	(2,207)	–	(2,207)
Net assets	<u>136,052</u>	<u>118,636</u>	<u>254,688</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	76,500	–	76,500
Investments	47,698	–	47,698
Current assets	(22,980)	132,936	109,956
Creditors less than 1 year	–	–	–
Net assets	<u>101,218</u>	<u>132,936</u>	<u>234,154</u>

LEWISHAM MENCAP

England & Wales - Charity number 1070948

Accounts

COMPANY REGISTRATION NUMBER: 03562439
CHARITY REGISTRATION NUMBER: 1070948

LEWISHAM MENCAP
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2021

R. E. JONES & CO.
Chartered accountants
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	LEWISHAM MENCAP
Charity registration number	1070948
Company registration number	03562439
Principal office and registered office	44a Sydenham Road Sydenham London SE26 5QF

The trustees

Mr N O'Shea - Chair	
Mr C Smith - Vice Chair	
Mrs E Young	
Mrs C Davis	
Miss I Mandley	
Mrs S Hitchings	
Miss M Overton	
Mrs S Reid-Ramsay	(Retired 1 December 2020)
Mr N Rudd	
Mrs R Kamara	(Retired 25 October 2020)
Ms S Graham	(Appointed 25 November 2020)

Company secretary Miss M Overton

Independent examiner D I Smart R E JONES & CO Chartered Accountant
132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Lewisham Mencap is affiliated to the Royal Society Mencap for people with learning disabilities in accordance with the Articles of Association of the Royal Society. Lewisham Mencap is a charitable company limited by guarantee governed by its memorandum and Articles of Association.

The organisation structure of Lewisham Mencap consists of a management committee who meet on a regular basis to discuss and agree to activities and make decisions that progress the activities of the organisation. The committee are responsible for the smooth running of Lewisham Mencap. The social subcommittee regulates and manages the three gateway clubs, our discos, club outings and annual holiday.

The trustees are also directors for the purpose of the Companies Act.

The appointment of new trustees/directors is reviewed regularly to cover the areas of expertise required by the charity. The training requirements of trustees is also reviewed regularly at trustee meetings. Trustees also review their needs for skills to meet their strategies and aims, together with potential new trustees. The trustees are volunteers and do not receive benefits from the company.

The trustees appoint a part time co-ordinator on a commercial salary up until August 2020, after which the charity purchases the services of an online digital lead.

The trustees maintain a policy of reserves of up to one years running costs to ensure that contractual commitments to staff and suppliers can be met in the event of a sudden change, or loss, in funding.

The trustees confirm that the major risks to which the charity is exposed has been reviewed, and systems and procedures have been established to identify and respond to such risks.

Major risks are defined as those with a high possibility of occurring, and would have a severe impact on operational performance, achievements, aims and reputation of the Charity.

The main risks have been identified as follows: -

Governance: difficulty recruiting trustees with relevant skills.

Operational: service quality and development, together with employment issues. Financial: adequacy of reserves, diversity of income resources.

External: adverse publicity and changes in government policy.

Laws and regulations: Compliance and breach of employment law.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The principle objectives of the charity are to meet the needs of people with learning disabilities and their parents by working with parents, carers, people with learning disabilities and other organisations. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information. The charity shall have the ability to perform the following: -

- to promote the care, treatment and education of people with learning disabilities, and to secure provisions proportionate with their needs.
- to support people with learning disabilities together with their families/carers.
- to increase public knowledge of the problems faced by people with learning disabilities, and their families, to create a sympathetic climate of public opinion and encourage acceptance in the community.
- to become acquainted with all people with learning disabilities and their families within the local area.
- to assist with mutual self-help, co-operation and friendship between parents, guardians, relatives and welfare services, training, education, employment, leisure and all those entrusted with the care of people with learning disabilities.
- to support the provision of welfare services, training, employment, leisure and recreation for people with learning disabilities, and to guide and support all those entrusted with the task of making such provisions.
- to provide supported holidays for people with learning disabilities and social clubs offering music, activities and entertainment.
- the trustees are mindful of the need to provide a 'public benefit' as emphasised in the 2011 Charities Act.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

During the year, Lewisham Mencap through the support of volunteers, sessional workers, coordinator and trustees have:

- remained effective at providing safe, creative services to fill gaps in local provision, namely nine hours of social activity, for fifty weeks of the year.
- provide high quality, long term advocacy and support for families trying to access services.
- continue to work closely with the local authority (partnership team, mayor, councillors, social media and learning disability services) and local related charities.
- provide the support, training and policies required for its volunteers and paid staff (including criminal record checks).
- promote opportunities for the users of learning disability services to actively influence local provision and the work of Lewisham Mencap.
- fulfil its obligations as a charity, including reporting to the Charities Commission, producing statutory accounts, establishing a responsible and functioning Board of Trustees and an up to date constitution.

Financial review

The results for the year are set out on pages 8 to 14 of the financial statements.

	2021	2020
Total Income resources	£35,764	£65,716
Less: Direct Charitable Expenses	(£31,274)	(£57,378)
Less: Governance Costs	(£8,602)	(£6,970)
Total Net Incomings/(Outgoings)	(£4,112)	£1,368

The trustees confirm that the charity's assets are available and adequate to fulfil its obligations.

The trustees will continue to review our services to ensure consistency and continuation irrespective of the impact of the recent recession.

We continue to focus on developing ways to attract more volunteers to support our range of activities.

LEWISHAM MENCAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Plans for future periods

Lewisham Mencap aims to continue to be a provider of high quality services and support to people with learning disabilities. It is our intention to build on our strengths and grow our community connections. We will continue to strengthen our infrastructure, focusing on the effective promotion of our services and the work that we do and to put in place systems to evidence the quality of the support that we offer. We will also be strengthening our governance arrangements including trustee involvement in this aspect of the organisation.

Covid-19

Lewisham Mencap is mindful of the effects that Covid-19 is having on the employee, volunteers and customers. The charity is also mindful of the wider economic effects this could have on the global market in 2020 and beyond.

The company maintains a regular risk review of the impact on the charity and the potential future demand for services. The company considers itself to be well positioned to manage the situation in the forthcoming months.

Going concern

The company has considered the going concern in the light of Covid-19 and concluded that the company has sufficient financial resources in place at the Balance Sheet date to consider it reasonable to adopt the going concern basis in preparing the financial statements for the year. The Core Grant from Lewisham Council which pays the majority of our running costs remains in place and has a further 18months to run. We have agreed with the Council that we can meet our Grant obligations by running our services online or via phone and letter support.

Trustees responsibilities

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently; - Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have complied with the duty in section 4 of the 2006/2011 Charities Act to have due regard to guidance published by the Charity Commission including public benefit guidance. In accordance with company law, as the company's directors, we certify that: - So far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and - As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

LEWISHAM MENCAP

Company Limited by Guarantee

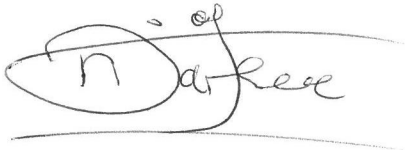
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Small company provisions

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

The trustees' annual report was approved on 30 September 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'N O'Shea', is written over a horizontal line. The signature is written in a cursive style with a large 'N' and 'O'Shea'.

Mr N O'Shea - Chair
Trustee

LEWISHAM MENCAP

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of LEWISHAM MENCAP

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of LEWISHAM MENCAP ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

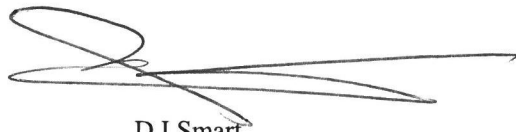
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 accounts to be reached.



D I Smart
R E JONES & CO
Chartered Accountant
Independent Examiner

132 Burnt Ash Road
Lee
London
SE12 8PU

LEWISHAM MENCAP

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	230	230	74
Charitable activities	6	–	22,500	22,500	37,527
Investment income	7	–	1,800	1,800	1,457
Other income	8	–	11,234	11,234	26,658
Total income		–	35,764	35,764	65,716
Expenditure					
Expenditure on charitable activities	9,10	41,954	(2,078)	39,876	64,348
Total expenditure		41,954	(2,078)	39,876	64,348
Net (expenditure)/income and net movement in funds		(41,954)	37,842	(4,112)	1,368
Reconciliation of funds					
Total funds brought forward		143,172	95,094	238,266	236,898
Total funds carried forward		101,218	132,936	234,154	238,266

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

The notes on pages 10 to 19 form part of these financial statements.

LEWISHAM MENCAP
Company Limited by Guarantee
Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	76,500	78,200
Investments	18	47,698	39,518
		<u>124,198</u>	<u>117,718</u>
Current assets			
Debtors	19	7,500	7,500
Cash at bank and in hand		104,664	115,568
		<u>112,164</u>	<u>123,068</u>
Creditors: amounts falling due within one year	20	<u>2,208</u>	<u>2,520</u>
Net current assets		<u>109,956</u>	<u>120,548</u>
Total assets less current liabilities		<u>234,154</u>	<u>238,266</u>
Funds of the charity			
Restricted funds		132,936	95,094
Unrestricted funds		101,218	143,172
Total charity funds	22	<u>234,154</u>	<u>238,266</u>

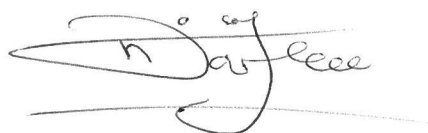
For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2021, and are signed on behalf of the board by:



Mr N O'Shea - Chair
Trustee

The notes on pages 10 to 19 form part of these financial statements.

LEWISHAM MENCAP
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44a Sydenham Road, Sydenham, London, SE26 5QF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Management have judged depreciation rates to be in line with the use of the property.

Management value the investments at mid market value on the year end date.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property - 2% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Investments in joint ventures *(continued)*

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Lewisham Mencap is a charity organisation to assist people with learning disabilities. This includes education, advice, support, information, employment, advocacy, social clubs, outings and holiday information.

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Donations				
Donations from the public	–	–	44	44
Donations - Tuesday club	230	230	30	30
	<u>230</u>	<u>230</u>	<u>74</u>	<u>74</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from government authority	–	22,500	22,500

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income from government authority	37,527	–	37,527

7. Investment income

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Income from shares held	1,773	1,773	1,368	1,368
Bank interest receivable Cranston fund	4	4	12	12
Bank interest receivable CAF Gold and clubs	23	23	77	77
	<u>1,800</u>	<u>1,800</u>	<u>1,457</u>	<u>1,457</u>

8. Other income

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Holidays income	1,580	1,580	8,699	8,699
Social activities and outings	75	75	10,947	10,947
Bungalow income	7,579	7,579	7,012	7,012
Other grants received - Mencap grant	2,000	2,000	–	–
	<u>11,234</u>	<u>11,234</u>	<u>26,658</u>	<u>26,658</u>

During each year the charity organises an annual trip where contributions are received towards supported holidays for people with learning disabilities. In this year contributions of £1,579 (2020:£8,699) are received and the cost of the holiday amounted to £Nil (2020:£22,623).

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Costs	33,352	(2,078)	31,274
Support costs	<u>8,602</u>	<u>–</u>	<u>8,602</u>
	<u>41,954</u>	<u>(2,078)</u>	<u>39,876</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct Costs	22,812	34,567	57,378
Support costs	<u>5,615</u>	<u>1,354</u>	<u>6,970</u>
	<u>28,427</u>	<u>35,921</u>	<u>64,348</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct Costs	31,274	–	31,274	57,378
Governance costs	<u>–</u>	<u>8,602</u>	<u>8,602</u>	<u>6,970</u>
	<u>31,274</u>	<u>8,602</u>	<u>39,876</u>	<u>64,348</u>

11. Analysis of support costs

	Support Costs £	Total 2021 £	Total 2020 £
General office	<u>8,602</u>	<u>8,602</u>	<u>6,970</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,700</u>	<u>1,700</u>

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,208</u>	<u>2,208</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	24,407	14,295
Social security costs	116	384
Employer contributions to pension plans	304	1,464
	<u>24,827</u>	<u>16,143</u>

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Administration staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

16. Transfers between funds

Restricted fund bank accounts can sometimes receive unrestricted income and pay unrestricted expenses. The trustees consider the bank balance at the year end to be restricted funds and therefore some transfers can occur to agree the restricted bank balances.

17. Tangible fixed assets

	Land and buildings
	£
Cost	
At 1 April 2020 and 31 March 2021	<u>100,000</u>
Depreciation	
At 1 April 2020	21,800
Charge for the year	<u>1,700</u>
At 31 March 2021	<u>23,500</u>
Carrying amount	
At 31 March 2021	<u>76,500</u>
At 31 March 2020	<u>78,200</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Investments

	Listed investments £
Cost or valuation	
At 1 April 2020	39,518
Additions	–
Other movements	8,180
At 31 March 2021	<u>47,698</u>
Impairment	
At 1 April 2020 and 31 March 2021	
Carrying amount	
At 31 March 2021	<u>47,698</u>
At 31 March 2020	<u>39,518</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fixed asset investments are measured at the mid-market value at the year end.

19. Debtors

	2021 £	2020 £
Other debtors	<u>7,500</u>	<u>7,500</u>

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Social security and other taxes	–	161
Other creditors	<u>2,208</u>	<u>2,359</u>
	<u>2,208</u>	<u>2,520</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £304 (2020: £1,464).

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>143,172</u>	<u>–</u>	<u>(41,954)</u>	<u>–</u>	<u>101,218</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>138,414</u>	<u>37,527</u>	<u>(28,427)</u>	<u>(4,342)</u>	<u>143,172</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Holiday fund	4,661	35,764	2,078	–	42,503
Cranston and CAF gold funds	62,152	–	–	–	62,152
Club funds	<u>28,281</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>28,281</u>
	<u>95,094</u>	<u>35,764</u>	<u>2,078</u>	<u>–</u>	<u>132,936</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Holiday fund	24,889	28,189	(35,921)	(12,496)	4,661
Cranston and CAF gold funds	44,695	–	–	17,457	62,152
Club funds	<u>28,900</u>	<u>–</u>	<u>–</u>	<u>(619)</u>	<u>28,281</u>
	<u>98,484</u>	<u>28,189</u>	<u>(35,921)</u>	<u>4,342</u>	<u>95,094</u>

LEWISHAM MENCAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	76,500	–	76,500
Investments	47,698	–	47,698
Current assets	<u>(22,980)</u>	<u>132,936</u>	109,956
Net assets	<u>101,218</u>	<u>132,936</u>	234,154

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	78,200	–	78,200
Investments	39,518	–	39,518
Current assets	<u>25,454</u>	<u>95,094</u>	<u>120,548</u>
Net assets	<u>143,172</u>	<u>95,094</u>	238,266