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REGISTERED CHARITY NUMBER: 1073063

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
CROYDON MENCAP

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

CROYDON MENCAP

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FOR THE YEAR ENDED 31 MARCH 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report is the combined Directors' and Trustees' Report.

Reference and administrative information set out on pages 10 and 11 form part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019)..

REPORT OF THE TRUSTEES
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OBJECTIVES AND ACTIVITIES

Objectives and aims

Charities mission statement.

At a Special General Meeting held on 29th March 2021 Croydon Mencap Ltd changed its name to Croydon Mencap. It also changed its Articles of Association; within the Articles of Association the Objects of the Charity are stated. Prior to the 29th March 2021 these were:

The objects of the Society/Club were;

- 1) The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst people with a learning disability; and
- 2) To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life. "learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

At the Special General Meeting it was agreed to change these to:

The objects of the Charity are, for the public benefit:

- 1) To provide or assist in the provision of services, support and information, in particular to children and adults with a learning disability and/or autism but also to disabled children and adults, children and adults with special needs and their families, dependents and carers in the London Borough of Croydon and its environs, to enable them to experience fulfilling lives and maximise their involvement in the community and participation as citizens; and
- 2) To provide or assist in the provision of facilities for the recreation or other leisure time occupation for children and adults who have need thereof by reason of learning disability and/or autism or other disability or special needs with the object of improving their conditions of life.

Throughout the financial year ending 31st March 2021 Croydon Mencap pursued its Mission to improve the lives of people with learning disabilities, of children with special needs, their families and carers by acting as advocates, campaigning, providing information, support, services and opportunities for leisure.

Croydon Mencap continued to support and offer advice to children and adults with learning disabilities and to their carers and families. Providing a range of activities in response to local need, some of which have been in existence for more than 65 years. Overall, Croydon Mencap's aim, as set out in the memorandum and articles of association, is to improve the quality of life for people with learning disabilities, children with special needs and their families, to ensure that they or their relative or carer receive the support, services and financial benefits that they are eligible for and have the opportunities to integrate into mainstream life wherever possible. This may involve campaigning and raising issues on their behalf.

The organisation campaigns for the best possible outcomes in its discussion at local and sometimes national strategic planning levels.

The main activities of the charity in achieving these objectives are:

- (a) To provide advice, information and support to people with learning disabilities, their families and carers including information and advice about welfare benefits.
- (b) To facilitate networking with other agencies in the London Borough of Croydon.
- (c) To produce a regular newsletter, a helpful web site and social media platforms to inform and update members, interested parties and local organisations.

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- (d) To maintain and extend the usage of the facilities within Portland House including hiring it out to other groups where possible.
- (e) To support existing volunteers and to increase the number of volunteers wherever possible.
- (f) To maintain and continue to develop user involvement in all aspects of Croydon Mencap's work.
- (g) To facilitate the Learning Disability Forum for local services users, carers and professionals.
- (h) To contribute to consultations about Croydon Council's and Government's strategy concerning learning disability services.
- (i) To provide opportunities for leisure for people with disabilities through our Saturday Club, Monday Club and 'Just for Us' Discos and Active lives programme.
- (j) To continue to provide and develop Clubs @ Leslie Park for adults with learning disabilities.
- (k) To provide and develop the Croydon Mencap Support Service providing advice and support to carers of people with learning disabilities.
- (l) To provide and develop the Chill & Chat Support Group for parents of pre-school children that have special needs.
- (m) To provide and develop 'Down with It!!!'. A support group for parents and carers of Down Syndrome children.
- (n) To actively seek funding for all aspects of work encompassed by Croydon Mencap's work.

Public benefit

The trustees have considered and confirm that the charity's activities meet the Charity Commission guidance on public benefit.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

COVID - 19

Croydon Mencap has taken action to mitigate and plan for various scenarios given the significant impact of Covid-19.

There has been, and continues to be, much guidance provided within the charity sector and Croydon Mencap ensured that it kept up to date with such guidance, conducted its own risk assessments and reviewed these each time the guidance changed.

Croydon Mencap utilised the Government Furlough Scheme to mitigate the financial impact of COVID-19.

Fortunately, prior to Covid, the Charity replaced its desk top computers with laptops and invested in Cloud storage and an upgraded IT security system which allowed staff to work away from their usual workplaces.

The provisions made to ensure the safety of members, staff and volunteers impacted on the plans the Board had made for Croydon Mencap prior to the commencement of the year. Ongoing dynamic appraisals of the changing situation, its impact upon members, staff and volunteers as well as the new opportunities presented, enabled Croydon Mencap to safely maintain a high level of service provision and undertake development activities.

(a) Clubs @ Leslie Park

Due to Covid restrictions the premises from which Clubs @ Leslie Park operates had been closed prior to the commencement of the financial year covered by this review. Support activities continued to be provided via an innovative range of on-line and 1 to 1 socially distanced activities. i.e., meeting members at their homes and then accompanying them on a walk in a local park; setting up a table in the members garden and playing board or card games, art activities etc. In addition, key workers made regular phone calls to members and their carers to maintain contact and ensure their welfare.

Where required we were able to provide electronic wi-fi connected tablets for members to use at home so that they could access Zoom sessions and the range of instructional and fun videos that we posted on our own newly created YouTube Channel.

Members engaged remotely with additional projects over this period including; a fundraising walk inspired by Captain Tom, raising money for NHS charities and the Covid effort; staff vs. members challenges; producing a "Feel Better" recipe book full of recipes contributed from members. Members also participated in a 'Round the World Challenge' which supported members to take part in physical activity and a virtual journey around the world while doing so.

As restrictions lifted we welcomed small groups of members, known as bubbles, back to the centre whilst continuing on-line and telephone support. During this time, members took part in a series of craft competitions, made a time capsule, launched a food bank appeal and took on additional responsibilities at Leslie Park in areas such as recycling and IT.

As the premises were vacant throughout the summer months the Board used this time to engage builders to extensively refurbish and introduce new facilities into Leslie Park, notably a training kitchen, full wi-fi coverage, new fire and intruder detection system and an interactive white board. Members were involved in deciding the new décor.

It is expected that post Covid, Leslie Park will continue to provide a community base for many of Croydon Mencap's Activity Clubs which include dance, drama, singing, boccia, pamper sessions, health and relationship workshops, sailing, arts and crafts, tennis, indoor bowling and golf to name but a few.

(b) Representation

Croydon Mencap represents people with learning disabilities by participating in strategic planning meetings with the local authority and health service. Meetings include, The Learning Disability Partnership Board, The Autism Partnership Board, Providers Forum, Safeguarding Adults Board - Croydon Council, Learning Disability Forum, Subgroups of the Partnership Boards, the Carers Partnership and other ad hoc meetings.

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Croydon Mencap also participated in Hate Crime Week, Purple Tuesday and Carers Week activities. As a Mencap Network Partner we have worked locally to support the 'Treat Me Well' campaign to raise awareness of the need to make 'reasonable adjustments' in health settings to make them more accessible and welcoming to people with learning disabilities. We have worked very closely with Croydon University Hospital during this campaign and provide workshops on this at the quarterly health staff training days.

(c) Looking Forward Group

This group comprises of people with learning disabilities and considers issues that are relevant not just to themselves but all Croydon residents that have a learning disability, and where merited, refers these to the Board of Trustees for information or action as appropriate.

(d) Down with It!!!

Formally launched by the Mayor of Croydon in 2019, this parent led Down Syndrome support group and associated playgroup decided to operate independently of Croydon Mencap as it felt it would be better placed to pursue its campaigning activities as an independent organisation.

(e) Chill and Chat

Due to COVID restrictions we were unable to run face to face groups this year. Instead, extensive telephone support was made available and a once a week on-line (Zoom) meeting was held. Through these means the group continued to provide support, advice and friendship by enabling opportunities for parents and carers to make new friends, share experiences and provide mutual support.

(f) Croydon Mencap Support Service

Although the funding from the contract with Croydon Council to provide Carers Assessments ended on 31st March 2020 we continued the service for a further three months to finalise assessment reports and provide assurance to carers, particularly those that were impacted with extra caring responsibilities due to Covid.

Staff time released from servicing this contract has enabled a greater amount of supported casework to be provided for carers. Thanks to ongoing funding from a Service Level Agreement (SLA) with Croydon Council's SLA, we were also able to provide specialised welfare benefits support for carers of adults with learning disabilities.

Following the mobilisation, a new three-year Carers' Support Partnership contract, delivered in partnership with the Carers' Information Service and Mind in Croydon, Croydon Mencap members received an information pack detailing who they could go to for different areas of support including welfare benefits, access to social care and emotional support.

Throughout this year, our Support Service has operated remotely, and the team have ensured that support for carers and people with a learning disability has continued at an undiminished level over the phone and online. Many carers needed additional emotional support throughout the Covid lockdowns as stress and pressures at home had hugely increased.

We organised several online social events including "Name that song," "Desert Island Discs" and a weekly "Elevenes" session offering carers the opportunity to come together over zoom to catch up, offer each other peer support and bring common issues to Croydon Mencap staff to inform colleagues in Croydon Social Care. These sessions became increasingly popular over the year with carers reporting that these sessions had become the highlight of their week.

New marketing and a new programme of events including workshops on welfare benefits were publicised with sessions planned to run over the next year. This calendar of events was based on survey feedback from carers and areas the team understood to be particularly challenging for carers.

When Covid restrictions allowed, the team offered 1:1 face to face support sessions for carers who felt they needed further contact.

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(g) Monday Evening Social Club and bimonthly 'Just for Us' Discos

Shortly after we moved the Club to its new home at the newly opened New Addington Leisure Centre (the adjacent Community Centre that had housed the Club for many years was closed prior to demolition), we had to cease running the Club as the Leisure Centre closed due to Covid restrictions. The majority of Club members reside in Residential Homes or Supported Living from where they would have required support from the staff of those services to access an online Club. Initially, we did not find sufficient support to make an online Club viable so reverted to telephone support to those members that wished to participate. Some of the staff were furloughed for a period. As lockdowns continued, and the online skills of members and their support staff progressed, we furloughed Monday Club staff team to run a virtual club over zoom; this became very popular.

At the end of the year, as restrictions were relaxed and the leisure centre was re-opened, the Club was restarted for a small number of members to allow for social distancing with the ambition to open fully when restrictions were further relaxed.

Due to social distancing requirements, we were unable to run Just for Us Disco's during this year.

(h) Saturday Club

Prior to closing the Club in March 2020, due to Covid, the Club was held on the first and third Saturday of each month at our Leslie Park premises. Being close to the shops in central Croydon it is convenient for parents to leave their son /daughter there to enjoy time with their friends whilst they enjoy a few hours to shop. Whilst the Club was unable to meet face to face, the staff team provided an online Club which was well supported.

As restrictions lifted we opened the Club every Saturday but for only half the number of members. This meant they still attended the Club for their usual two Saturdays a month but in smaller groups so social distancing could be maintained.

(i) Volunteering Buddies

Supported Volunteering Buddies - delivered in partnership with Croydon Voluntary Action.

Our new Croydon Community Fund service Volunteering Buddies was scheduled to be launched 1st April 2020. With efforts required elsewhere due to the pandemic, this launch was delayed slightly until June 2020 and planned delivery was amended to allow for restrictions that did not permit face-to-face meetings.

This service has been delivered in partnership with Croydon Voluntary Action who recruit and train unpaid buddy mentors who support volunteers with a learning disability into local volunteering placements. Several lockdowns over the past year have meant that volunteers have met their buddies and come together as a group over zoom with a focus on supporting emotional well-being during the pandemic.

Following the easing of restrictions, volunteers and buddies have attended group walking sessions run by Croydon Mencap to meet face-to-face and were also able to volunteer in a group setting at various local community gardens. These volunteering tasks have given many supported volunteers the opportunity to develop their skills and feel a valued part of their local community.

When restrictions continue to ease we will be able to meet with supported volunteers and secure long-term placements that will enable them to contribute their time and skills to their local communities.

(j) Active Lives

This service was started in 2019 to provide a range of supported activities in the evenings and weekends enabling people with learning disabilities to enjoy a range of activities and community facilities that would otherwise not be accessible to them. As Active Lives is primarily run in a range of community facilities the service was suspended in March 2020 due to COVID-19. Tragically the manager of this service Yvonne Pennant-Taylor become ill, did not recover and was taken from us, an early victim of COVID-19. The Active Lives service was not run during the year, but we were able to provide some weekend activities in the form of a Walking Club.

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(k) Strictly Come Walking

Funded by Sports England via the Royal Mencap Society, this project, named by our members launched in December 2020. This service brought people with a learning disability and their carers together in a different Croydon park each weekend. As we were still facing lockdown restrictions, these walking groups offered vital opportunities for members to socialise and keep fit in a Covid-secure way. Between sessions, members were encouraged to take on a walking challenge to see how many steps we could collectively reach. Together we walked 2 million steps and members received a prize to acknowledge their efforts. Next year we hope to combine walking sessions with community activity sessions to support people back into physical exercise in the community, post-Covid.

(l) The partnership with Willow Learning for Life

Croydon Mencap has supported Willow Learning for Life since it was formed. It is an independent charity that over the year regularly supported 31 Croydon residents that have a learning disability.

Croydon Mencap supports Willow Learning for Life by providing, free of charge, administrative support and space to meet at Portland House on two days a week during term time. This partnership has extended the availability of training and personal development opportunities for adults with learning disabilities in the Borough.

Over the year, due to Covid restrictions, they offered a blended provision, running 72 zoom group sessions, 24 1-1 zoom sessions, 62 face to face sessions at Portland House and 74 outdoor sessions in local parks.

Willow Learning for Life have partnered with Croydon Mencap to help us run the 'Treat me Well' campaign and advise the Croydon Health Learning Disability Team about how to improve the Croydon Learning Disability Health Strategy. Their members have also made two videos to help health care staff understand the needs of people with learning disabilities.

(m) Parents in Partnership @ Croydon Mencap

Since it was established in 1992, Parents in Partnership (PiP) has supported parents and carers of children with a range of disabilities. In common with the financial pressures experienced by many Charities, its Board identified that PiP would have difficulties continuing to provide its services. Its Board therefore formally approached the Board of Croydon Mencap with a proposal that the staff and other assets of PiP transfer to the ownership and management of Croydon Mencap. Due diligence checks were conducted after which the Board of Croydon Mencap agreed to PiP's request.

During the course of the financial year ending 31st March 2021 Croydon Mencap's Memorandum and Articles of Association were reviewed and subsequently changed at a Special General Meeting held on 29th March 2021. This enabled Croydon Mencap to provide additional services, specifically those that were previously provided by PiP. PiP ceased to trade at Midnight at 31st March 2021 and its assets were formally transferred to Croydon Mencap with all of the PiP staff.

(m) Croydon Mencap as an Employer

Croydon Mencap greatly values the contribution of its staff and strives to ensure the Croydon Mencap is a favoured place to work. During the year Croydon Mencap achieved accreditation as a 'Croydon Good Employer' and as a 'Disability Confident Employer'. We also maintained our accreditation as a 'London Living Wage Employer'

(o) Croydon Mencap Premises Review

Croydon Mencap operates from two premises, Portland House and Leslie Park, the lease of Portland House was renewed for a further 10 years in December 2019, the lease of Leslie Park was renewed for a further 6 years in December 2020.

In anticipation of the expiry of the Leslie Park lease the Board established a small Task Group to consider;

- i) If it would be viable for the operations at Leslie Park to be provided from Portland House, thus saving on the lease costs of Leslie Park
- ii) The decorating and repair costs of both premises
- iii) The costs of extending the lease and refurbishing Leslie Park to make it fit for purpose for a further 5 to 10 years.

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The Task Group reported to the Board in April 2020 with a recommendation that Leslie Park be refurbished. This was carried out during the summer months of 2020. Also, that funding be provided for the part redecoration and running repairs required at Portland House.

(p) Portland House

Prior to Covid, Portland House was a very vibrant, happening space, serving the needs of its local community and the wider population of people with learning disabilities. In addition to serving as our Head Office and as place for us to hold our Carers Forums, Learning Disability Forums etc., it serves as an office for Croydon People First, another 'not for profit' organisation that supports people with learning disabilities. We also let the ground meeting room to other organisations and community groups for occasional meetings.

The play facilities, including the outside play area with its safety surface, was until Covid used extensively by Croydon Council's 'Play and Time Out' (PAT) Scheme on Saturdays and during school holidays to provide for children with disabilities, whilst during term time Selhurst Early Years used the facilities to run a playgroup one morning a week. As these groups were no longer able to run due to the restrictions this led to a loss of Income. Rent received was £7,464 a reduction of £5,426 from the previous year (as per note 3 in the Accounts under Other Trading Activities).

On two days a week 'Willow Learning for Life' provide training courses and other activities for adults with learning disabilities.

(q) Volunteers

Prior to Covid, volunteers contributed significantly to the work of the charity by sharing their skills, experience, ideas and time. Volunteers that helped to provide refreshments at the Monday Club as well as assisting members to partake in activities, helped to organise social events and outings and supported people with learning disabilities to develop their learning and partake in the Clubs @ Leslie Park, all found themselves without roles this year.

However, new volunteers were recruited as Volunteering Buddies and others to support Strictly Come Walking. Our Trustees are also volunteers and adapted to holding Board and other meetings via Zoom.

(r) Accessible Information

We have continued to promote and endeavoured to educate professional colleagues about the requirements of the Accessible Information Act 2016. Within our own organisation we built on the achievements of previous years to make even more information provided by Croydon Mencap accessible to people with learning disabilities.

We have achieved this by adopting the FS Mencap font as standard and by producing a range of easy read documents so that people with learning disabilities can access the information required to make informed decisions. We are conscious that our website needs to be more accessible and plan to replace our current website next year.

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FINANCIAL REVIEW

Financial position

The statement of financial activities shows a net deficit for the year of £13k, compared to a net deficit of £75k in the previous year.

The charity has maintained its commitment to a core programme of support in the learning disability community of Croydon and has continued to operate a range of clubs and programmes throughout the year. Charitable spend was £563k, which decreased by 1% compared to the prior year. The decrease is primarily attributable to lower transport, premises and activity costs as a result of Covid-19.

Total income at £549k is 11% higher than in the previous year largely due to an increase in the number of grants awarded at the start of the year e.g. Volunteering Buddies, Carer's Support services and Strictly Come Walking. Income from other sources, including rental income from allowing other local not for profits to use the Croydon Mencap premises, was lower than the prior year due to the impact of Covid-19.

A significant proportion (82%) of income generated in the year was through grants made by the London Borough of Croydon to support charitable programmes (including Leslie Park activities and carer support and advice). 3% of income was generated through donations, an area the charity continues to look to grow.

The year-end reserves balance continues to be healthy at £817k. The Trustees and staff are committed to utilising these funds to develop the charity's programme of charitable activities to address the greatest needs of Croydon's learning disability community, while ensuring financial sustainability in a challenging funding environment, and note that a number of key objectives have now been achieved or set in motion for completion in the next financial year as referenced in this report.

Investment policy and objectives

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a number of short term interest-bearing deposit accounts and seek to achieve as high a rate of return on deposit as possible.

At the year end, total investment income was £5,981 (2019/20: £7,732).

Reserves policy

The charity seeks to maintain an unrestricted reserve at all times of 6 months of the anticipated future expenditure of the charity under free reserves. This allows for staff and volunteers to be assured of a reasonable continuity of the operation and their services.

The amount of reserves required to achieve this has been calculated at £340,400, which has increased by £54,102 (19%) from the prior year. This has been disclosed separately as the operating reserve as shown on the balance sheet and Note 19 to the financial statements. This amount is considered sufficient to cover the level of reserves required by the reserves policy of the charity.

The Trustees may choose to set aside funds in a designated reserve for on-going/future projects, to ensure financial viability for the life of the project.

The level of reserves is reviewed on a quarterly basis by the trustees, while the reserves policy is reviewed yearly and are considered appropriate for the level of operations.

At the end of the financial year total funds were £796,304 of unrestricted funds.

FUTURE DEVELOPMENTS

There are two significant external risks to be faced by Croydon Mencap in the 2021 / 2022 financial year:

1) Covid- 19

- a) The ongoing risks associated with the Coronavirus Outbreak and new variants impacting the health of people with learning disabilities, their families and carers, staff and volunteers. The potential impact this has on our ability to deliver services and the resulting loss of income
- b) We expect that where possible staff will continue to work from home whilst spending at least part of their working week in the office to promote team working and the merger of former PiP staff with their new Croydon Mencap colleagues.

2) Croydon Council - Sect 114 Notices

During the winter of 2021 Croydon Council issued not one but two Section 114 notices. These are statutory notices issued by a local authority when it identifies that it is unable to balance its budget. Whilst the Council has taken steps to balance its budget and is no longer subject to a 114 notice, it has been very clear that significant reductions in expenditure have to be made. We have witnessed many staff that had a good knowledge of Croydon Mencap and its work leave the employment of the Council and experienced challenges in receiving grant and other payments in a timely fashion. Croydon Mencap has a number of funding agreements and contracts with Croydon Council to provide services. We might expect requests to reduce funding from current agreements and contracts.

Merging Parents in Partnership and Croydon Mencap

In addition to dealing with external challenges, the transfer of PiP staff and assets to Croydon Mencap brings new resources, opportunities but also the challenge of merging two established organisations. This will require planning, management time and the good will of staff and members to amalgamate two cultures, administration systems and working practices as well as the combining of databases, websites and social media platforms, in addition to good, timely and ongoing communication with parents / carers of children with disabilities, colleagues in Croydon Children's Social Care, Health and the wider voluntary sector.

Three Year Strategy

Croydon Mencap has a three-year strategy and investment plan that will conclude in 2022, the Board intends to progress this strategy and plan as far as it is safe to do so.

From challenges and opportunities identified above, the main things the Board has to consider are:

- 1. Covid -19 Impact** on beneficiaries, staff, volunteers - safeguarding their health, and well-being, including emotional health. So that these factors are regularly considered the Board will maintain a Risk Register, require staff to undertake regular risk assessments and remain acquainted with prevailing statute, guidance and advice provided by the Government, Public Health and other relevant bodies.
- 2. Funding** - in merging with PiP we are more than doubling the number of contracts and funding agreements. The significant change in personnel at Croydon Council and new relationships with funding bodies Croydon Mencap has not previously worked with will entail time in establishing and building commissioner / provider relationships. Most contracts are subject to quarterly monitoring; improved systems to gather data and case studies will be required to ensure the quality of the monitoring reports we will need to provide. To this end the Board will commission a new database.
- 3. Good communication** - We need to bring together two websites in order to provide a resource of relevant and up to date news and information about the Charity. To achieve this the Board will commission an experienced and expert website designer to produce a new accessible website.
- 4. Diversifying funding streams** - the new contracts and agreements referred to above help us in our goal to diversify income streams. Given the pressures on Council finances and our current heavy reliance on this funding stream we need to diversify the sources of income. To aid this the Board will appoint a professional fund raiser.

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5. Learning from Covid - We will learn from the experience of providing safe services throughout a global pandemic and put these lessons into practice, utilising on-line delivery where appropriate.

Provision of Services

With due thought and in line with prevailing advice from the Government and where it is safe to do, in the next 12 months to 31st March 2022 the Board will provide the following services:

Clubs @ Leslie Park
The Monday Night Social Club
The Saturday Club
The Carers Support Service
Volunteering Buddies
Chill & Chat
The Learning Disability Forum
The Treat Me Well Campaign
Strictly Come Walking
The Looking Forward Group

The Board will introduce the following new services of which the first three will be a continuation of services formerly provided by PiP:

PiP @ Croydon Mencap
Support for the Croydon Family Forum
Transition Support Services

Additionally:

The Board will also provide a new service through training staff and experienced parents to deliver regular Early Positive Approaches to Support (EPAtS) Courses (a new family carers support programme developed by the Tizard Centre).

The Board will explore new ways of supporting people with learning disabilities by seeking a partnership with Royal Mencap Society to provide funding, staff and expertise to run an Asset Based Community Development (ABCD) Project.

The Board will pursue Advice Quality Standards (AQS) accreditation - the quality standard for providers of general advice services in the areas of social, Welfare and public law.

The Board will review its current three-year strategy and investment plan and consider its next period of development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was founded under a Memorandum of Association that established the objects and powers of the organisation. It is controlled by its governing document, the Memorandum and Articles of association, last amended on the 29th March 2021 and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by the board of directors, who are also Trustees which has a number of scheduled meetings each year and is made up of up to eleven trustees. The trustees are elected at the Annual General Meeting by the membership, although the board also has the power to co-opt trustees during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Board members are recruited via advertising on Charity Jobs, our newsletter, word of mouth and appeals generally, especially when a specific role such as that of Treasurer is required.

All prospective board members are invited to discuss the work of the charity with the Chair and Chief Executive and to ask any questions relating to the organisation and their role and responsibilities within it.

All Board members are encouraged to join one of the Board's task focused working groups, thereby extending their involvement and developing their knowledge and understanding of the issues affecting the day-to-day operations and challenges.

All Board members are elected at the Annual General Meeting by the membership.

Organisational structure and Pay policy for senior staff

The Articles of Association govern Croydon Mencap. The organisation is managed by a Board of Directors who are also Trustees. Working groups made up of a few members of the Board, are tasked by the Board for a specific, time limited purpose and report back to the Board as necessary. Decisions on policy and financial matters and other issues, which will have a significant effect on the organisation, are taken to the main board to be discussed and ratified. The Chief Executive, in liaison with the Chair or Deputy, manage operational and day to day issues. The financial controls in place are appropriate to the size of the administrative staff.

The services of Peninsula for HR continue to provide advice and relevant information on all HR issues. During the year Peninsula was also engaged to support our implementation of Health and Safety legislation, carrying out an audit and producing an action plan for Croydon Mencap. Croydon Mencap have contracted with them to provide information, advice and the necessary knowledge to ensure that Croydon Mencap is compliant with all aspects of Health and Safety legislation.

Pay policy for senior staff

The Board of Directors comprises the Trust's trustees, while the key management personnel of the charity are those in charge of directing and controlling, running and operating the Trust on a day-to-day basis.

All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Induction and training of new trustees

Persons wishing to join the Board of Directors/Trustees will be provided with information about the charity and attend an interview with the Chair and Chief Executive of the Board. They will also be given the latest Annual Review and Annual Report and Financial Statements, plus the Memorandum and Articles of Association, structure of the organisation and an overview of the way in which the organisation works, as well as publications by the Charity Commission on the role of a trustee and good governance.

All Board Members are elected at the Annual General Meeting by the membership, although they may attend as a co-opted member prior to an AGM being held. Anyone may stand provided that they are a member of Croydon Mencap and can comply with the Charity Commission requirements of their status.

Wider network

Croydon Mencap is the largest voluntary group working in the field of learning disability in Croydon. Croydon Mencap is an autonomous organisation and has its own board. It is affiliated to the national body, Royal Mencap Society and subscribes to the same core values.

CROYDON MENCAP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Currently, the Chief Executive/Company Secretary chairs a Learning Disability Forum meeting, which brings together both statutory and voluntary groups alongside users of services, parents and carers in discussions around the provision of and planning for future services. Croydon Mencap also works alongside the local authority in some of its projects and the Chief Executive attends meetings at strategic planning level. Other staff members attend meetings concerned with safeguarding adults and carers' services.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A subgroup of the Board has produced a Risk Register which was discussed by the Board, and actions are planned to further mitigate the identified risks where possible.

Several of the key risks identified through this process related to the financial structure of the charity; while there is currently a healthy reserves balance that can fund an operating deficit, it is important that these funds are used strategically and that the charity's programmes are sustainable in the long term. In addition, it was identified that there is a need to diversify income so as to have less reliance on one key funder (being Croydon Council).

It was also identified that the charity's relevance within the learning disability community is key to its success, and that actions are required to ensure Croydon Mencap represents this community and offers it the services and support it needs.

The Trustees recognise that the Charity is very fortunate to employ committed, qualified and experienced staff. The Board looks to retain these staff wherever possible.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03628599 (England and Wales)

Registered Charity number

1073063

Registered office

Portland House
678 London Road
Thornton Heath
Surrey
CR7 7HU

Trustees

J W Kiamtia-Cooper (Chair)
L Honeysett (resigned 28/4/2020)
T J Flood
A C Rackett
J W H Rowe (resigned 10/12/2020)
D L Congdon
R Wragg (resigned 10/12/2020)
A L Pollard-Creatura
F Hayat
S M J Dunk (Treasurer) (appointed 28/4/2020)
K R Oakhill (appointed 28/7/2020)
A L Simpson (appointed 28/7/2020)
Ms P Holmes (appointed 27/4/2021)

Company Secretary

A Avis

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Senior Statutory Auditor

Mark Partridge FCA BSc

Auditors

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
Kent
ME19 4JQ

Close Brothers Ltd
10 Crown Place
London
EC2A 4FT

National Westminster Bank Plc
111 South End
Surrey
CR9 1ZY

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Croydon Mencap for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

CROYDON MENCAP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

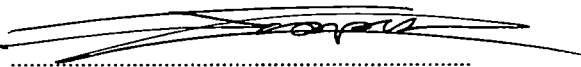
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, have expressed their willingness to continue in this capacity and will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on18.11.21..... and signed on its behalf by:



.....
J W Kiamtia-Cooper - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CROYDON MENCAP

Opinion

We have audited the financial statements of Croydon Mencap (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CROYDON MENCAP**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CROYDON MENCAP**

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the engagement team:

- gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.
- designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.
- communicated directly with those charged with governance to obtain their views on the potential for fraud or irregularity within the charity and how this is managed.
- carried out substantive testing on income and expenditure.
- re-performed reconciliations of control accounts, and recalculated items such as depreciation.
- discussed with the charity, its compliance with laws, regulations and any statutory requirements.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

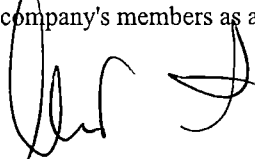
We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CROYDON MENCAP

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Partridge FCA BSc (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:18/11/21.....

CROYDON MENCAP

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,426	-	15,426	9,811
Charitable activities	5				
Direct charitable activities		371,350	134,775	506,125	461,711
Other trading activities	3	7,464	-	7,464	13,890
Investment income	4	5,981	-	5,981	7,732
Other income	6	14,401	-	14,401	-
Total		414,622	134,775	549,397	493,144
EXPENDITURE ON					
Charitable activities	7				
Direct charitable activities		325,925	113,993	439,918	390,192
Governance costs		13,638	-	13,638	66,443
Support costs		109,121	-	109,121	111,147
Total		448,684	113,993	562,677	567,782
NET INCOME/(EXPENDITURE)		(34,062)	20,782	(13,280)	(74,638)
RECONCILIATION OF FUNDS					
Total funds brought forward		830,366	-	830,366	905,004
TOTAL FUNDS CARRIED FORWARD		796,304	20,782	817,086	830,366

The notes form part of these financial statements

CROYDON MENCAP**BALANCE SHEET**
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	95,322	-	95,322	14,810
CURRENT ASSETS					
Debtors	15	30,243	-	30,243	47,246
Investments	16	442,159	-	442,159	436,451
Cash at bank and in hand		246,288	20,782	267,070	351,256
		<u>718,690</u>	<u>20,782</u>	<u>739,472</u>	<u>834,953</u>
CREDITORS					
Amounts falling due within one year	17	(17,708)	-	(17,708)	(19,397)
NET CURRENT ASSETS					
		<u>700,982</u>	<u>20,782</u>	<u>721,764</u>	<u>815,556</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>796,304</u>	<u>20,782</u>	<u>817,086</u>	<u>830,366</u>
NET ASSETS					
		<u>796,304</u>	<u>20,782</u>	<u>817,086</u>	<u>830,366</u>
FUNDS					
19					
Unrestricted funds:					
General fund				454,904	544,068
Operating reserves				340,400	286,298
Designated fund - delapidations				1,000	-
				<u>796,304</u>	<u>830,366</u>
Restricted funds:					
Carer's Support				1,356	-
Volunteer buddies				5,555	-
Active Lives - Strictly Come Walking				6,336	-
Leslie Park - Round the World Challenge				385	-
Leslie Park - Treat Me Well				1,150	-
PiP - EPAts Delivery				3,300	-
Let's Get Digital				2,700	-
				<u>20,782</u>	<u>-</u>
TOTAL FUNDS					
				<u>817,086</u>	<u>830,366</u>

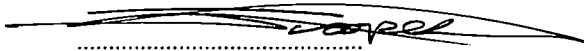
The notes form part of these financial statements

CROYDON MENCAP

BALANCE SHEET - continued
31 MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18.11.21 and were signed on its behalf by:



J W Kiamtia-Cooper - Trustee

The notes form part of these financial statements

CROYDON MENCAP**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	5,755	(56,757)
Net cash provided by/(used in) operating activities		5,755	(56,757)
Cash flows from investing activities			
Purchase of tangible fixed assets		(96,923)	(3,913)
Sale of tangible fixed assets		1,001	-
Interest received		5,981	7,732
Net cash (used in)/provided by investing activities		(89,941)	3,819
Change in cash and cash equivalents in the reporting period		(84,186)	(52,938)
Cash and cash equivalents at the beginning of the reporting period		351,256	404,194
Cash and cash equivalents at the end of the reporting period		267,070	351,256

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(13,280)	(74,638)
Adjustments for:		
Depreciation charges	16,219	19,225
Profit on disposal of fixed assets	(809)	-
Interest received	(5,981)	(7,732)
(Increase)/ decrease in investments	(5,708)	(6,357)
Decrease in debtors	17,003	16,911
Decrease in creditors	(1,689)	(4,166)
Net cash provided by/(used in) operations	<u>5,755</u>	<u>(56,757)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	351,256	(84,186)	267,070
	<u>351,256</u>	<u>(84,186)</u>	<u>267,070</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	436,451	5,708	442,159
	<u>436,451</u>	<u>5,708</u>	<u>442,159</u>
Total	<u>787,707</u>	<u>(78,478)</u>	<u>709,229</u>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the Covid-19 pandemic will not have a significant impact on the charity's core funding. The trustees regard any impact to be short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income

General

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of donations and gifts and is included in full in the statement of activities when receivable.

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions the incoming resource is deferred.

Income generated from the supply of goods or services is included in the statement of financial activities in the period in which the supply is made.

Interest receivable

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

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

1. ACCOUNTING POLICIES - continued

Income

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item or receive the service, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised so refer to the trustees' annual report for more information on their contribution.

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure

General

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Allocation of support costs

Resources are allocated to the particular activity where the cost relates directly to that activity.

Support costs are the functions that assist the work of the charity but do not directly undertake charitable activities.

The overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based upon the level of resource required to support each activity.

Governance costs are the costs related with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Expenditure on fixed assets above the value of £500 are capitalised.

All fixed assets are initially recorded at cost. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset less its residual value evenly over its estimated useful life on the following bases:

Fixtures and fittings	25% Straight line
Motor vehicles	20% Straight line
Leasehold improvements	Over terms of lease

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

1. ACCOUNTING POLICIES - continued

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted capital funds are released on a yearly basis to unrestricted funds over the period of the lease held at the charity's registered office at Portland House, 678 London Road, Thornton Heath, Surrey, CR7 7HU.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme, which all employees are eligible to join. The total amount of contributions recognised in the statement of financial activity are shown in note 9 and represent the employers contribution to the scheme or to employees personal pension schemes.

There were no outstanding or prepaid contributions at the balance sheet date and the charity has no liability under the scheme other than the payment of those contributions.

Investments

Current asset investments represent cash on deposit with a maturity of six months or more from the date of acquisition or opening of the deposit or similar account.

Cash at bank and in hand

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount is offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**1. ACCOUNTING POLICIES - continued****Financial instruments**

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	14,250	8,238
Gift aid	383	472
Subscriptions	793	1,101
	<u>15,426</u>	<u>9,811</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Rent received	<u>7,464</u>	<u>13,890</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>5,981</u>	<u>7,732</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Support and advice	Direct charitable activities	87,896	46,398
Leslie Park	Direct charitable activities	334,579	323,807
Older Carers	Direct charitable activities	-	34,830
Chill n chat	Direct charitable activities	13,830	5,652
Grants	Direct charitable activities	-	2,500
Outings and social clubs	Direct charitable activities	14,875	48,524
Volunteering Buddies	Direct charitable activities	35,570	-
Round the World	Direct charitable activities	2,225	-
Treat Me Well	Direct charitable activities	1,150	-
Strictly Come Walking	Direct charitable activities	10,000	-
Let's Get Digital	Direct charitable activities	2,700	-
PiP - EPAtS delivery	Direct charitable activities	3,300	-
		<u>506,125</u>	<u>461,711</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****5. INCOME FROM CHARITABLE ACTIVITIES - continued**

Grants received, included in the above, are as follows:

	2021 £	2020 £
Croydon Communities Grant	-	2,500
	<u> </u>	<u> </u>

6. OTHER INCOME

	2021 £	2020 £
Gain on sale of tangible fixed assets	809	-
Furlough grant	13,592	-
	<u> </u>	<u> </u>
	14,401	-
	<u> </u>	<u> </u>

Other income includes government grants received for furlough claims made under the Coronavirus Job Retention Scheme of £13,592.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Direct charitable activities	439,918	-	439,918
Governance costs	2,599	11,039	13,638
Support costs	109,121	-	109,121
	<u> </u>	<u> </u>	<u> </u>
	551,638	11,039	562,677
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	395,371	382,797
Professional fees	14,175	13,656
Premises costs	54,360	52,965
Insurance	5,526	5,208
Training costs	5,118	5,463
Repairs, maintenance and cleaning	5,325	13,862
Travel	6,155	19,819
Outings, trips and activity costs	4,429	21,923
Office costs	24,699	21,975
Newsletter	1,005	1,985
Trustees' meeting expenses	154	2,235
Other costs	19,017	3,766
Bank charges	85	383
Depreciation	16,219	19,225
	<u> </u>	<u> </u>
	551,638	565,262
	<u> </u>	<u> </u>

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

9. SUPPORT COSTS

	Governance costs £ <u>11,039</u>
Governance costs	

Support costs, included in the above, are as follows:

Governance costs

	2021 Governance costs £	2020 Total activities £
Auditors' remuneration	2,640	2,520
Legal & Professional fees	8,399	-
	<u>11,039</u>	<u>2,520</u>

10. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Auditors' remuneration	2,640	2,520
Depreciation - owned assets	16,219	19,225
Surplus on disposal of fixed assets	(809)	-
Auditors' remuneration - other work (excluding VAT)	2,100	2,100
Operating lease rentals - land and buildings	45,541	44,978
Operating lease rentals - other	<u>2,231</u>	<u>2,422</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**12. STAFF COSTS**

Staff costs during the year were as follows:

	Total 2021 £	Total 2020 £
Wages and salaries	363,331	355,408
Social security costs	23,598	19,687
Pension costs	8,443	7,701
	<u>385,372</u>	<u>382,796</u>

Pension costs are allocated between restricted and unrestricted funds in proportion to the related staff costs incurred for each specific project.

The charity considers its key management personnel to be the trustees and the CEO. The total employee benefits including employers national insurance contributions and pension contributions was £48,683 (2020: £56,225).

The trustee have considered the level of holiday entitlement carried forward at the year end and have decided that it is not material. An accrual has therefore not been made.

The average monthly head count was 28 staff equating to 16 full time equivalent (2020: 28 staff) FTE 17).

As all staff are involved in delivering or enabling the delivery of charitable activities, all staff costs are included in Note 7 & Note 8 and are not allocated to support costs in Note 9.

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	12	13
Support	3	3
Governance	1	1
	<u>16</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,811	-	9,811
Charitable activities			
Direct charitable activities	459,211	2,500	461,711
Other trading activities	13,890	-	13,890
Investment income	7,732	-	7,732
Total	<u>490,644</u>	<u>2,500</u>	<u>493,144</u>
EXPENDITURE ON			

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Direct charitable activities	387,900	2,292	390,192
Governance costs	66,443	-	66,443
Support costs	111,147	-	111,147
Total	565,490	2,292	567,782
NET INCOME/(EXPENDITURE)	(74,846)	208	(74,638)
Transfers between funds	3,730	(3,730)	-
Net movement in funds	(71,116)	(3,522)	(74,638)
RECONCILIATION OF FUNDS			
Total funds brought forward	901,482	3,522	905,004
TOTAL FUNDS CARRIED FORWARD	830,366	-	830,366

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	137,238	89,476	226,714
Additions	-	96,923	96,923
Disposals	-	(769)	(769)
At 31 March 2021	137,238	185,630	322,868
DEPRECIATION			
At 1 April 2020	137,238	74,666	211,904
Charge for year	-	16,219	16,219
Eliminated on disposal	-	(577)	(577)
At 31 March 2021	137,238	90,308	227,546
NET BOOK VALUE			
At 31 March 2021	-	95,322	95,322
At 31 March 2020	-	14,810	14,810

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	9,933	13,016
Prepayments	16,600	9,940
Accrued income	3,710	24,290
	<u>30,243</u>	<u>47,246</u>

16. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Close Brothers Treasury Deposit	<u>442,159</u>	<u>436,451</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	3,085	2,338
Social security and other taxes	9,170	9,872
Accrued expenses	5,453	7,187
	<u>17,708</u>	<u>19,397</u>

18. LEASING AGREEMENTS

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Land & Buildings	Other Leases	Total 2020	Total 2019
	£	£	£	£
Less than 1 year	46,160	2,231	48,391	37,890
2 - 5 years	128,000	5,900	133,900	16,194
Over 5 years	<u>152,000</u>	<u>-</u>	<u>152,000</u>	<u>-</u>
	<u>326,160</u>	<u>8,131</u>	<u>334,291</u>	<u>54,084</u>

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

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	544,068	(34,062)	(55,102)	454,904
Operating reserves	286,298	-	54,102	340,400
Designated fund - delapidations	-	-	1,000	1,000
	<u>830,366</u>	<u>(34,062)</u>	<u>-</u>	<u>796,304</u>
Restricted funds				
Carer's Support	-	1,356	-	1,356
Volunteer buddies	-	5,555	-	5,555
Active Lives - Strictly Come Walking	-	6,336	-	6,336
Leslie Park - Round the World Challenge	-	385	-	385
Leslie Park - Treat Me Well	-	1,150	-	1,150
PiP - EPAts Delivery	-	3,300	-	3,300
Let's Get Digital	-	2,700	-	2,700
	<u>-</u>	<u>20,782</u>	<u>-</u>	<u>20,782</u>
TOTAL FUNDS	<u>830,366</u>	<u>(13,280)</u>	<u>-</u>	<u>817,086</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,622	(448,684)	(34,062)
Restricted funds			
Chill n Chat	13,830	(13,830)	-
Carer's Support	34,132	(32,776)	1,356
Welfare Rights	31,868	(31,868)	-
Volunteer buddies	35,569	(30,014)	5,555
Active Lives - Strictly Come Walking	10,000	(3,664)	6,336
Leslie Park - Round the World Challenge	2,226	(1,841)	385
Leslie Park - Treat Me Well	1,150	-	1,150
PiP - EPAts Delivery	3,300	-	3,300
Let's Get Digital	2,700	-	2,700
	<u>134,775</u>	<u>(113,993)</u>	<u>20,782</u>
TOTAL FUNDS	<u>549,397</u>	<u>(562,677)</u>	<u>(13,280)</u>

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	649,687	(74,846)	(30,773)	544,068
Operating reserves	236,795	-	49,503	286,298
St Giles School social fund	15,000	-	(15,000)	-
	901,482	(74,846)	3,730	830,366
Restricted funds				
Capital fund	3,522	-	(3,522)	-
St Giles School	-	208	(208)	-
	3,522	208	(3,730)	-
TOTAL FUNDS	905,004	(74,638)	-	830,366

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	490,644	(565,490)	(74,846)
Restricted funds			
St Giles School	2,500	(2,292)	208
TOTAL FUNDS	493,144	(567,782)	(74,638)

Purposes of Restricted Funds.

Capital Funds.

This fund was to be used against the ongoing costs of the charity's' head office at London Road and has been offset over the period of the lease.

Income Funds.

Chill n Chat - is a free drop-in-service.

St Giles School - grant from Croydon Communities Fund.

Carer's Support - is a grant received from LB Croydon as part of the Carer's Support Partnership, and contributes to the salaries and running costs of providing support services for carers, welfare rights and our Chill & Chat service for parents of children with additional needs from birth to 5.

Volunteer Buddies - is a grant from LB Croydon's Outcomes Programme to fund the salary and running costs of our project supporting adults with learning disabilities to become volunteers.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**19. MOVEMENT IN FUNDS - continued**

Active Lives, Strictly Come Walking - is a grant from the Royal Mencap Society to fund the salaries of staff running our free walking groups for adults with learning disabilities.

Round The World Challenge - is a grant from the Royal Mencap Society funding activity costs to enable adults with learning disabilities to enjoy fun, physical activity challenges to help lead a healthy and active lifestyle.

Treat Me Well - is a grant from the Royal Mencap Society funding campaigning to transform how the NHS treats people with learning disabilities in hospitals.

EPAtS - is a grant from the Royal Mencap Society to deliver a parenting support programme called "Early Positive Approaches to Support".

Let's Get Digital - is a grant from the Royal Mencap Society to fund improvements to IT.

Purposes of Unrestricted Funds.General Fund.

This fund represents the 'free reserves' after allowing for all designated funds.

Designated Funds.

Operating reserve fund - is held as a value sufficient, as a minimum, to cover six months' operating costs, major fluctuations in income from budget, contingencies for long-term commitments and any deficit on restricted reserves due to over commitment or payment on those projects.

20. OPERATING LEASE COMMITMENTS

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Land & Buildings	Other Leases	Total 2021	Total 2020
	£	£	£	£
Less than 1 year	52,520	2,231	54,751	48,391
2 - 5 years	210,080	3,669	213,749	133,900
Over 5 years	<u>120,000</u>	<u>-</u>	<u>120,000</u>	<u>152,000</u>
	<u>382,600</u>	<u>5,900</u>	<u>388,500</u>	<u>334,291</u>

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. POST BALANCE SHEET EVENTS

On 1 April 2021, the charity merged with Parents in Partnership (PiP) and took over its activities, assets and reserves of £107,135.

24. LEGAL STATUS OF THE CHARITY

Croydon Mencap Limited is a charitable company, limited by guarantee, registered in England and Wales, and has no share capital.

No one member has overall control of the company.

In accordance with Clause 10 of the Memorandum of Association every member is liable to contribute a sum up to £1 in the event of the company being wound up. In the event of the company being wound up any assets remaining, after the satisfaction of all the company's debts and liabilities, shall be given or transferred to some other charitable institution or institutions having objects similar to the objects of the charity and which prohibit the distribution of its or their income and property among its members.

The company's registered number and registered office address can be found in the 'Legal and Administrative Information' section of the trustees annual report.