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REGISTERED CHARITY NUMBER: 1073063

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
CROYDON MENCAP

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CROYDON MENCAP

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FOR THE YEAR ENDED 31 MARCH 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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 2023. 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)..

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Overview

Welcome to our April 2022 to March 2023 Trustee Annual Report.

It was a very special year for Croydon Mencap as we celebrated our 70th anniversary. Formed as a society in 1952 by a group of caring parents who called themselves 'Croydon & District Society for the Mentally Handicapped'.

The Society's very first action recorded was 'to have a picnic in Selsdon' and 'the committee to provide refreshments and charge sixpence per head' and 'each committee member will supply one dozen cakes'. We owe a lot to these founding parents.

Our Vision

With partners in Croydon, we want to contribute to making Croydon a great place to live if you have a learning disability and or autism by supporting adults with learning disabilities and or autism or additional needs and preschool children and their families.

We want a Croydon where people can:

- live in a place they want to call home,
- with the people and things that they love,
- in communities where we all look out for one another,
- doing the things that matter most to them

This annual report is an acknowledgment of what our mission has been this year and what has been accomplished in pursuit of the vision. Where our funding comes from, how we've spent our money and our long-term aspirations.

As a board of trustees, we are responsible for putting our mission first and ensuring that we are on track to achieve it. As always this requires trustees to learn and improve, embrace change, and work effectively with others to secure improvements in areas that are important to people with learning disabilities and their families in Croydon.

In March 2023 our 3-year strategy came to an end; we will develop a 1-year bridging strategy as we focus on priority objectives which are to secure and or strengthen on-going funding.

In 2024/2025 we will publish our next three-year strategic plan.

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

Objective 1 - to create opportunities and activities so that people with learning disabilities and additional needs can have active and meaningful lives.

We currently have 5 services which were all reviewed and some rebranded:

1. Clubs @ Leslie Park became the 'Enterprise Lounge'.
2. Healthy Lives is now 'Out and About'.
3. Volunteering Buddies Project, Monday Night Social Club and The Saturday Club remain the same.

Enterprise Lounge:

The Enterprise Lounge continues to provide a day-to-day hub for adults with learning disabilities. We have a program of activities which are designed to ensure we can have fun, learn new skills, relax, make friends and keep fit and healthy.

We supported **44 adults** with learning disabilities with **39,000 hours** of activities and fun throughout the year.

As well as running our own activities we also worked with:

1. Yoga with Amanda from Supriya Yoga

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2. Drama with Andree from Make a Scene
3. Tennis coaching with Nathan from Shirley Tennis Club
4. Football sessions with the Crystal Palace Foundation

Whilst attending people with learning disabilities and their families often opened up to us about all sorts of things that are going on in their lives, including the things that they struggle with. The Enterprise Lounge team worked with social workers, families, Croydon Mencap Advocates and the following NHS services:

1. Psychologists
2. Speech and Language therapists
3. Occupational Therapists
4. Men's Group - focusing on men's health

This year we had to think long and hard about our Transport Model. There were positive and negative impacts from running two buses, so we went into consultation with families. We moved over to a local, reliable and safe taxi firm with 1 escort from Croydon Mencap. This has freed approximately **1125 hours of support time** per year for the team to use to make a bigger contribution to the development and running of the service.

Enterprise Lounge Actions as set out in last year's annual report:

1. Rebrand Clubs @ Leslie Park with a name that better reflects the projects and initiatives we are working on and our future aspirations to grow into social enterprise (Complete)
2. Sell goods under Croydon Mencap trading arm (Started at local markets and events - on-going)
3. Become a member of Social Enterprise UK (Deferred)

What's next for Enterprise Lounge? **Steps for 2023/2024**

Enterprise Lounge is now at capacity, it is thriving, and the teams work hard to deliver high quality support.

1. Transfer all records onto a digital platform.
2. Continue to grow social enterprise activities.
3. Carve out 1:1 time with members and their parents or carers (where appropriate) to review personal goals and aspirations

Out and About Service

The Out and About Service has been running for just over a year in the evenings and weekends and is funded by local business Dodds Enterprises.

Out and About encourages social inclusion, facilitates new friendships, movement and fitness. It promotes participation in sport, gives carers a break and we actively encourage member participation in choosing sessions.

The project contributes to raising awareness and understanding of the availability of green spaces in and around Croydon and helps people with learning disabilities and autism to enjoy nature.

Some examples of the activities Out and About offered included were:

bowling, eating out, park walks, trampolining, tennis, cricket, cinema, theatre trips, seaside trips, cycling, discos and picnics.

48 different people with learning disabilities joined in the fun, on average attending just under eight sessions each over the year.

Our best-attended activities reached highs of **16 and 20 people** and occasionally we have had to operate a waiting list.

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What is next for Out and About?

Out and about is primarily evenings and weekends but as has become so successful and popular that we have planned some changes. In addition to the subsidised activities (funded by Dodds Enterprises) we will set up a new service called Out and About Extra offering members new morning and afternoon sessions Monday to Friday which can be funded from their Council funded budgets.

Steps for 2023/2024

1. Launch Out and About Extra
2. Grow Out and About Extra
3. Ensure members are involved in deciding what they would like to do for sessions and the timetable to be determined by them.

Volunteering Buddies Project

This project matches people with learning disabilities 'supported volunteers' with a trained volunteer buddy and together they find volunteer placements in the community and / or find paid work.

This year **27 supported volunteers** have benefited from the project.

18 volunteer buddies have been trained on our behalf by Croydon Voluntary Action.

We are proud to announce that **75%** of our supported volunteers have secured regular volunteer roles that they enjoy, with **15%** going on to secure paid positions.

We also continue to offer monthly interactive evening Zoom sessions, with **50% of volunteers** attending and expressing their enjoyment of the meetings. These sessions provide a platform for volunteers to chat, voice their opinions, learn, and have fun.

Volunteer Buddies actions as set out in last year's annual report .

1. Work in partnership with local mental health charities to ensure volunteers have mental health and wellbeing support (Deferred)
2. Complete funding applications for future of project post March 2023 (Complete)

One of biggest challenges this project faces is the wellbeing and mental health issues that many of our volunteers have spoken about. Our volunteer buddies who support our volunteers, have more frequently fed back that our volunteers are struggling with loneliness, depression, and anxiety as well as more complex issues. Many parents and carers are aware of the difficulties but are struggling themselves to get the additional help and support they need from services. Referrals from this service to charities supporting mental health has become more commonplace.

What is next for Volunteer Buddies?

Steps for 2023/2024

1. Funding - we are pleased to confirm we have been successful in reaching phase 2 of a Lottery Application
2. Board have agreed to support service from reserves whilst funding is secured.
3. Grow the volunteer numbers and find new partnerships in the community.

Monday Night Social Club

Our popular Monday Night Social Club has been growing with numbers as high as **70 per session**. Every week we do different activities and have lots of fun. We are now running on a team of 5 staff. David our Volunteer attends every other week and loves running the arts and crafts activity. And we have lots of volunteers supporting our special occasions like our Christmas meal and a lovely lady called Aza who volunteers and covers staff annual leave. This year we have welcomed a new DJ, a member of Enterprise Lounge, DJ KEL who presents a session every eight weeks.

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By popular demand we have extended the number of weeks we are open by **2 weeks** a year, so we are now only closed for August's holiday season.

The club has **194 enrolled members**, and the team are supported by volunteers who contributed **80 hours** of support this year.

People said -

- 'I wish club was on every night'
- 'It helps me see my friends'
- 'I like having a social life'
- 'Monday club helps me release my energy'
- 'We enjoy social life together'
- 'It helps me with my mental wellbeing, as I struggle to meet friends'

What is next for Monday Night Club?

Steps for 2023/2024

1. Explore with the members whether they would like to run the shop themselves as a social enterprise.

The Saturday Club

Croydon Mencap's Saturday Club provides an avenue for members to connect, form and develop friendships, learn basic life skills through activities which they can actively engage with. It provides a much-needed social setting that allows them to get out into the community with their friends.

Some of the members who attend the club experience issues regarding financial support and social care. Being part of the club has given their families an opportunity to network with one another finding ways to navigate a sometimes-confusing social care system.

'I really love that Saturday club gives individuals with disabilities an environment to socialise with peers. I also like the range of activities that are done. Especially the cooking. The set up (especially the kitchen) is very well adapted to the members and their individual needs'

The coordinator of the Saturday Club has over time established an ongoing relationship which benefits the members and their families, supporting with common issues which occur, supporting with internal and external agency referrals, along with advice and guidance.

General summary:

- " Increased membership to the club
- " Safe space for meeting and engaging with other members of the community in a social setting
- " Excellent staff that assisted the members in being as independent as possible
- " Members socialise amongst themselves and become friends
- " Building stronger ties with families and carers of members
- " Establishing ties with care homes and their residents

People said -

'For the young person I support, it has given her a club to belong to. She looks forward to coming to 'her Saturday club', belonging to a group of people, and seeing her friends in a safe space with support when needed to do a range of activities'.

" they have the facilities at Leslie Park to do things for themselves. Members are encouraged to get themselves a drink and clean up after themselves (with support where needed)'.

Next steps for 2023/2024

1. Increase Sessions from 2 to 4 per month.
2. Fundraise to ensure costs remain static.

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Objective 2 - to provide advice, information, and support to parent carers including, advocacy, information about welfare benefits, sign posting, advocacy, training, peer support.

Parent Carers Support

Following on from a successful merger in 2021 with Charity 'Parents in Partnership', but with reduced funding, the board of trustees agreed to invest from our unrestricted funds to meet the needs of parent carers in the Borough, and we are pleased to inform that the Council have agreed to extend our contract into 2023/2024.

We re-examined what support we could offer and rebranded to become the Family Advocate Support Team (FAST). 100% of people when asked 'How likely are you to recommend our FAST service' replied 'extremely likely'.

To strengthen and subsidise the activities of this team and support with long term sustainability we soft launched a new Parent Carer Club. Parent Carer Club is a subscription model, and all funds will be used to deliver parent carer services including increasing our training and respite.

Whilst some funding ceased at the end of 2021/2022, we are still grateful for the continued financial support from the following funders - all of which were due to come to an end March 2023 (in order of size) :

1. Croydon Council Adult Social Care and Health
2. Croydon Council Children with Disabilities Funding
3. NHS CCG
4. Department of Education

2268 parents and carers of children with a learning disability, additional needs and autistic children from birth to old age received support from Croydon Mencap Family Advocacy and Support Team.

Broken down into the following activities:

Signposting and newsletters:

Croydon Mencap team answer the phone between 9am - 5pm Monday to Friday and are on hand to provide people the information they need. In addition to this our membership received regular newsletters with useful information about what is happening in Croydon.

Welfare Benefits Advice

We supported families to secure an additional **£81,122.40** in benefits.

Parent carers said -

"I really appreciate all of your support and am happy to inform you that my son was re-awarded the high rate for his benefit again. Your service was very beneficial to the process so thank you"

"Feel so lucky that such an amazing support service exists for Parents, carers, and their loved ones".

"Every time I've turned to Croydon Mencap the advisors have gone above and beyond to assist me and my child".

Advocacy case work

The team provided 1:1 support to parents around the following issues:

1. Cuts to care packages,
2. Direct Payments,
3. Client contributions and Virtual Wallet information,
4. Employment referral support,

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5. Financial Assessments,
6. Disability-Related Expenses,
7. PIP advice & guidance and Support around Care assessments,
8. Support with respite for their cared for,
9. Delays with care assessments and unsatisfactory outcomes of assessments,
10. Support with tribunals and reviews,
11. Support with emotional crises due to the stress of a caring role
12. Breakdowns in relationships with schools, social services

Parent carers said -

"Since my daughter was 5 years old Croydon Mencap has been in our lives to now, 16 years on. Thank you, Croydon Mencap!"

"We know others who care for children with learning disabilities who also struggle to get help with things like social services and benefits reviews, so Croydon Mencap is a valuable option to recommend to them".

Talking Points

Talking Point is a regular platform for carers to speak with a panel of Council officials including heads of services and councillors. These are facilitated by the FAST team with the aim of increasing visibility over on-going issues with care and support and holding the council to account.

The support from the heads of services has meant we can resolve many of the complex ongoing cases. A successful relationship has been built up and we hope to continue to nurture this.

Parent carers said -

"Croydon Mencap have helped me navigate my way through the very complex transition of my disabled daughter from home into a specialist provision. They have supported me practically and emotionally and have been tireless in their care for her and me".

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OBJECTIVES AND ACTIVITIES

Significant activities

Elevenuses

Weekly online peer support, with information sharing and guidance from our parent carer team. Occasional meet ups in cafes.

There were **48 meet ups** with on average **13 different carers** attending each session.

Parent carers said -

'The members of staff are amazing so helpful and knowledgeable and if they don't know other carers will or they will find out for you'

In addition to the work of the family advocates we continue to run Chill and Chat our longstanding weekly toddler group for parent carers of preschool children with special needs aged between birth and 5 years old.

Chill and Chat

44 Toddler groups were held and a further **42 Zoom calls** with average **36 parents** who attend. A very busy informative, helpful toddler group it is a source of information, a place to exchange ideas, share concerns and learn of upcoming courses and activities. Families supporting families with professional help if needed.

There have been **12 picnics** in Ashburton Park with old and new families. We supported **2 families** outside of the group whose children had life threatening illnesses.

We have welcomed a new volunteer who supports this group every week.

Parent carers said -

" Chill and chat are an amazing support network who has been a lifeline for our family'

"Croydon Mencap Chill and Chat has been our lifeline since my daughter's diagnosis. The staff are so welcoming and knowledgeable with nothing ever being too much for them to advise on or seek help and support. We have met many families from attending these sessions and now have a community that I worried we would never have. It's so nice to be accepted and share views and experiences without being judged or not understood. I honestly don't know where we would be without the support from this group'

"Chill and Chat provides a wonderful, fun, and supportive community to our little girl and us as parents. The drop-in sessions on Tuesdays give our daughter the chance to play and meet other children, and us to share experiences, advice, or just good old-fashioned gossip with other parents and the team. And the WhatsApp group helps connect us to other parents. We so appreciate the service, thank you!'

Parent Carer Services actions as set out in last year's Annual Report:

1. Pilot a Parent Club subscription service to ensure we can continue to deliver a baseline of services (Achieved)
2. Create a broad marketing, fundraising and communication strategy (Achieved)
3. Understand the true cost of running each service so we can make a case for support to local business and donators (Partially achieved)
4. Work in different ways with the council to reduce demand on the services (On-going)

What's next for Croydon Mencap Parent Carers Support?

Steps for 2023/2024

1. Submission of successful bid for new Councils Carers Contract to start 2024/2025
2. Deliver more Parent Carer Training including Early Positive Approaches to Support training funded by Kent University
3. Grow Parent Carer Club

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OBJECTIVES AND ACTIVITIES

4. Implement the fundraising strategy
5. Deliver parent carer day trips
6. Introduce micro learning/guest speakers during Elevenses
7. Find new premises to deliver Chill and Chat toddler group

Objective 3 - to facilitate networking with other agencies in the London Borough of Croydon.

Our community and partners

In March Croydon Mencap and partners supported people with learning disabilities to deliver a successful and extremely well-attended Mayoral Hustings. Residents with learning disabilities had a real opportunity to question the prospective mayors on what matters to them. We want to regularly meet with the elected Mayor to understand the impact of the council's financial position and to look at how we can work together despite this.

Last year we created a public manifesto:

- The Voluntary Community Sector will create a Learning Disabilities Alliance with the remit to ensure Croydon is the happiest, healthiest, safest place for children and adults with learning disabilities to live the lives they want to live.

And we asked the new Mayor to support us by:

- Working with the newly formed Learning Disability Alliance to develop a Learning Disability strategy/action plan.
- Putting personalisation at the heart of the social care eligibility processes
- Reducing council bureaucracy, ensuring transparency and good communications
- Using outcomes focused commissioning

Our impact is greatly enhanced by the way we interact and work with our partners in our thriving passionate community.

Learning Disability Alliance

We have seen some growth in impact with the newly formed 'Learning Disability Alliance', a group of residents with learning disabilities and various charities who care deeply about working and making a change. Together successfully delivering projects and events.

The Alliance ran a 'What's My Future' event - which brought together services and projects to showcase the support they provide to young adults leaving school.

The Alliance has been busy planning the first ever Learning Disability Carnival to happen in the summer.

With the energy and passion of this new alliance, we have started to work closely with the council and NHS to create a new learning disability action plan.

Croydon Cares Partnership

Croydon Mencap has also begun to partner with Age UK Croydon and Croydon Almshouse to pilot 'Croydon Cares'. This partnership hopes to engage services around gardening, DIY, personal care, shopping etc and will fund community link workers who are very knowledgeable about what is going on in our communities.

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OBJECTIVES AND ACTIVITIES

Strategic work

Strategically Croydon Mencap CEO Katherine Wynne sits on the following boards:

1. Managing Demand Board (Council led)
2. Proactive and Preventative Care Board (NHS led)
3. Local Voluntary Partnership Board (One Croydon initiative)
4. Voluntary Sector Leadership Board (VCS led)
5. Learning Disability Partnership Board (Council led)
6. Autism Partnership Board (Council led)

Croydon Mencap and the Parent Carer Forum Partnership

In addition to the support we directly provide to parent carers through the FAST team and Chill and Chat, Croydon Mencap continued to work in partnership with Croydon's independent 'Parents Carer Forum'. We provide infrastructure support so the forum can continue to deliver parent carer participation; working with professionals from Croydon Council and NHS, recognising parent carers expert knowledge, to design, develop and improve services for disabled children in Croydon.

The forum has focused on rebranding and relaunching themselves as Croydon Active Voices.

What is next for partnership work?

Steps in 2023/2024

1. To work in partnership with more charities and grassroots groups, so that together we can increase our impact.
2. Work with Friends of Cherry Orchard Garden Centre and make plans to open the garden centre as a community asset, run by people with learning disabilities.

Objective 4 - to support existing volunteers and to increase the number of volunteers wherever possible.

Volunteering has many varied benefits including economic value for Croydon Mencap but also benefits the volunteers themselves, and the people who are the primary beneficiaries of the volunteer work.

We have increased our volunteer base to 20 and volunteers work over 4 different services.

Our dedicated volunteers bring a variety of skills and passion, some fitting their volunteering around a broad range of paid work including business analysts, IT workers and teachers and we have a retired police officer who dedicates his time to families accessing Chill and Chat. Croydon Mencap is hugely grateful for their time.

What is next for Volunteering?

This is an area that we haven't had time to focus on this year but next year we have plans.

Steps in 2023/2024

1. Achieve ongoing funding for our Volunteer Buddies
2. Recruit a Volunteer Co-ordinator
3. Start Student Social work placements
4. Start working with Pilot Light. Pilot Light support charities in tackling the pressing issues they're facing by harnessing the experience of business experts. We will be doing a deep dive on volunteering strategies by joining their Pilot Light Impact Day and taking part in their Pilot Light Insight programme, a 6-week programme of support.

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OBJECTIVES AND ACTIVITIES

Objective 5 - to maintain and continue to develop user involvement in all aspects of Croydon Mencap's work

The Learning Disability Forum led by the council started to gain momentum this year post COVID but wasn't as effective as it could be. In recognition of this we worked with the council to understand how it could work better.

In the meantime, we galvanised the amazing partnership work and new Learning Disability Alliance, supported by CVA, Royal Mencap, Club Soda and Willow Learning for Life putting people with learning disabilities at the forefront of service design and community action.

What's next for user involvement?

People with a learning disability need to be the voice at the very front of the organisation and within strategic development.

Steps for 2023/2024

1. Recruit Croydon Mencap Ambassadors
2. Recruit people with a Learning Disability to the board of trustees.
3. Develop Learning disability action plan/strategy

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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FINANCIAL REVIEW

Financial landscape

It is well documented publicly that Croydon Council continues to operate in financial difficulties, publishing its third section 114 notice in two years - effectively saying it cannot finance its spending. This has been a huge distraction and drain on our time as we deliberate on how the voluntary sector can respond and reset its relationship with the Council.

As a Charity working within an increasingly uncertain fundraising landscape, we need to prioritise objectives around operational cost reduction. This will allow us to safeguard our services when funding reduces, increase our impact and remain viable long-term.

Due to several funding sources ending in March 2022 and March 2023, we have prioritised time to apply for new funding to ensure our well-loved projects and services continue. In the meantime, whilst we source new funding, the board has agreed to invest from our unrestricted funds to maintain services.

We are happy to confirm that towards the end of this financial year we were in stage 3 of our application process for a lottery grant to continue our Volunteer Buddies Project.

And we secured the following funding to start in the next financial year:

- NHS Integrated Commissioning Board funding to improve mental health and wellbeing by delivering cooking, walking, and community craft activities,
- an extra year of funding for our Carers Services - whilst the council takes time to review and renew their Carers Strategy.

Operational cost savings

Our cost savings objectives this year focused on buildings, asset sales and restructuring when posts become naturally vacant.

Croydon Mencap currently rents two large buildings; rent is our second largest cost after wages. We rent a large head office in Thornton Heath and rent a further building in East Croydon from which we deliver our Enterprise Lounge services. To protect ourselves from future rent increases, provide us with long term security, and help us attract new funding we are now proceeding with removing ourselves from the head office rental lease and have negotiated to purchase our second building. Both should be complete in the next financial year.

To prepare us for the above we:

- transferred our phone system to a cloud phone system so teams can respond to phone calls, whether we are working in the community, or from home
- removed all paper-based data which dates to the 1950's.
- we decommissioned our server and moved to a cloud-based server.

We have reviewed all our service costs and taken the necessary and long overdue action to increase prices to maintain quality. The council acknowledged the value of our services and agreed the 8% increase for our Enterprise Lounge Day service.

With support from members, parents and carers, we took the difficult decision to review our transport model which led to the decommissioning of our old bus.

These are all big moves that will help us free up money to use for direct delivery of services.

In the coming year we will also be looking at developing new bespoke care and support by piloting Individual Service Funds. We are looking to set up Out and About Extra along with Respite by providing fun trips away from home.

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Our key funder continues to be the London Borough of Croydon from whom 80% of non-legacy income came in 2022-23 - we are grateful for their ongoing support.

Financial review

To achieve ongoing service stability - the budget for 2022/2023 included a planned investment, therefore the Statement of Financial Activities shows a net deficit for the year of £94k.

The charity maintains its commitment to a core programme of support in the learning disability and autism community of Croydon and has continued to operate a range of clubs and programmes throughout the year. A large contribution to our planned deficit was to fund our existing infrastructure (buildings, head office resources) whilst we complete objectives to reduce these costs to ensure long-term sustainability. The board also agreed to invest in maintaining of our services, including funding our vital Parent Carer services from our available reserves whilst new income was sourced. The charity still has a healthy balance of funds available for future charitable activities.

Charitable spend was £676k, which was a reduction of 4% compared to the prior year. Total income at £582k was also lower than the prior year due to various funds concluding. Our income had grown by 23% during the previous year ended March 2022, largely due to our merger with Parents in Partnership (PiP) in April 2021. Whilst our total income fell by 14% during the year ended March 2023, we are pleased to report that it remained at 6% higher than our income level prior to the merger and we have managed to maintain our services and impact.

Although slightly lower than the previous year, we received approximately 13% of income through grants. These were from Croydon Council, the Department for Education, Royal Mencap Society, Croydon Voluntary Action, and the NHS.

10% of income was generated through donations. Donations is an area the charity continues to look to grow. We are deeply grateful to those who chose to donate to Croydon Mencap.

The year-end reserves balance continues to be healthy at £692k. 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 and autism community, while ensuring financial sustainability in a continually challenging funding environment.

We note that a number of our key objectives have been achieved or set in motion for completion, for example purchasing the building from which we deliver our support 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 £7,262 (2022: £5,394).

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FINANCIAL REVIEW

Reserves policy

The charity seeks to maintain an unrestricted reserve at all times of a minimum of 3 months up to a maximum 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 range has been calculated to be in the region of £200,000. This figure has been disclosed separately as the operating reserve on the balance sheet and in 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. This year the Trustees have chosen to set aside £388,562 in a capital purchase reserve in anticipation of the proposed purchase of the Day Centre building in Leslie Park Road, Croydon, in the Autumn of 2023.

The trustees review the level of reserves quarterly based on a risk analysis methodology, 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 £651,066 of unrestricted funds.

FUTURE DEVELOPMENTS

Strategy

We spent 2022/2023 reevaluating, consulting with stakeholders, individuals with learning disabilities, and their families to understand what is important for us to be focusing on going forward and have a one-year Strategy in place to capture this. We will spend the next financial year, capturing data to form our next 3-year strategy.

This will examine where we need to expand or retract our offer where it isn't serving us well.

The main things the Board will consider are:

- 1. Growth of social enterprise** - Social enterprises is business that put the interests of people first and is driven by a social/environmental mission, reinvesting profits into creating positive social change
- 2. Evaluating our buildings** - looking at removing from rental properties and purchasing options
- 3. Developing services for children** - holiday clubs specifically for children with learning disabilities are lacking in Croydon.
- 4. Funding** - creation of a compelling case for support from local businesses and donors
- 5. Introducing bespoke support options**, Individual Service Funds and support around challenging behaviour or complex needs.

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 constitutes 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. The board is made up of a maximum of 11 trustees. They have a number of scheduled meetings each year. 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.

CROYDON MENCAP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

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 1 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 10 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 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 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.

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.

Engagement with employees

Croydon Mencap as an Employer

The teams have been gradually moving to new ways of working, free from any unnecessary bureaucracy and with the autonomy to make direct decisions that contribute to the changes that people with learning disabilities and their families want to see. We are continuously working towards training and developing the teams. This has meant that we have not had to recruit to our vacant manager and director of operations post.

Croydon Mencap is accredited as a Croydon Good Employer and as a Disability Confident Employer and continues to be a London Living Wage Employer.

We awarded all staff a one-off cost of living payment this winter and have started an Employee Assistance Programme giving colleagues access to counselling, cognitive behaviour therapy, financial advice and a wellbeing app.

CROYDON MENCAP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 that 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 to have less reliance on 1 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.

Future developments

There are 3 significant external risks to be faced by Croydon Mencap in the 2023/2024 financial year:

1) Croydon Council - Section 114 Notices

Croydon Council issued their third Section 114 notice; these are statutory notices issued by a local authority when it identifies that it is unable to balance its budget. It has been very clear that significant reductions in expenditure must be made.

2) Croydon Mencap Parent Carer services

We had 8 different funding sources for our parent carers support, of which the majority concluded at the end of March 2022 and then March 2023 year. For next year we secured a one-year extension from Croydon Council funding, however we anticipate the contract will be going out to tender for future statutory carers services. We continue to look at other ways of supporting these activities long-term.

3) COVID

Ongoing management of staff sickness

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

CROYDON MENCAP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

J W Kiamtia-Cooper (Chair)
T J Flood
A C Rackett
D L Congdon
F Hayat
S M J Dunk (Treasurer)
Ms P Holmes Retired (resigned 17/11/2022)
Mrs S P Culling

Company Secretary

Ms K Wynne

Independent Examiner

Dr Shona F Wardrop C.A.
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

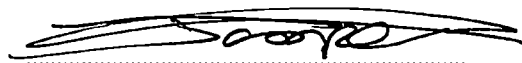
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
Kent
ME19 4JQ

Close Brothers Ltd
10 Crown Place
London
EC2A 4FT

National Westminster Bank Plc
111 South End
Surrey
CR9 1ZY

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 on 23/11/2023 and signed on its behalf by:



J W Kiamtia-Cooper - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CROYDON MENCAP**

Independent examiner's report to the trustees of Croydon Mencap ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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.

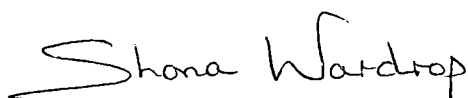
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

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



Dr Shona F Wardrop C.A.
The Institute of Chartered Accountants of Scotland

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

Date: 30/11/23

CROYDON MENCAP
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

				2023	2022
	Notes	Unrestricted funds £	Capital Purchase Reserve £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,321	-	48,445	60,766
Charitable activities					
Direct charitable activities	5	391,376	-	114,151	505,527
Other trading activities	3	7,887	-	488	8,375
Investment income	4	7,262	-	-	7,262
Other income	6	(112)	-	-	(112)
Total		418,734	-	163,084	581,818
EXPENDITURE ON					
Charitable activities					
Direct charitable activities	7	501,644	-	172,405	674,049
Support costs		2,400	-	-	2,400
Total		504,044	-	172,405	706,449
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(85,310)	-	(9,321)	(94,631)
		(388,562)	388,562	-	-
Net movement in funds		(473,872)	388,562	(9,321)	(30,705)
RECONCILIATION OF FUNDS					
Total funds brought forward		736,376	-	50,005	786,381
TOTAL FUNDS CARRIED FORWARD		262,504	388,562	40,684	786,381

The notes form part of these financial statements

CROYDON MENCAP**BALANCE SHEET**
31 MARCH 2023

					2023	2022
	Notes	Unrestricted funds £	Capital Purchase Reserve £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	14	116,834	-	-	116,834	145,058
CURRENT ASSETS						
Debtors	15	40,736	-	-	40,736	63,082
Investments	16	-	388,562	-	388,562	547,533
Cash at bank and in hand		154,189	-	40,684	194,873	62,763
		<u>194,925</u>	<u>388,562</u>	<u>40,684</u>	<u>624,171</u>	<u>673,378</u>
CREDITORS						
Amounts falling due within one year	17	(49,255)	-	-	(49,255)	(32,055)
NET CURRENT ASSETS		<u>145,670</u>	<u>388,562</u>	<u>40,684</u>	<u>574,916</u>	<u>641,323</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>262,504</u>	<u>388,562</u>	<u>40,684</u>	<u>691,750</u>	<u>786,381</u>
NET ASSETS		<u>262,504</u>	<u>388,562</u>	<u>40,684</u>	<u>691,750</u>	<u>786,381</u>
FUNDS	19					
Unrestricted funds:						
General fund					57,504	416,376
Operating reserves					200,000	318,000
Designated fund - delapidations					5,000	2,000
Capital Purchase Reserve					388,562	-
					<u>651,066</u>	<u>736,376</u>
Restricted funds:						
LBC Carer's Support					-	1,356
LBC Volunteer buddies					-	3,329
Royal Mencap Active Lives /Strictly Come Walking					-	6,509
Royal Mencap PiP - EPAts Delivery					-	84
PiP DfE Parent Participation					5,843	3,663
Local Offer					10,535	10,535
Parent Carer Assessments					24,306	24,306
Leslie Park - Gardening Grant					-	223
					<u>40,684</u>	<u>50,005</u>
TOTAL FUNDS					<u>691,750</u>	<u>786,381</u>

The notes form part of these financial statements

CROYDON MENCAP

BALANCE SHEET - continued
31 MARCH 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 23/11/2023 and were signed on its behalf by:



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

CROYDON MENCAP**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(27,119)	(24,530)
Net cash used in operating activities		<u>(27,119)</u>	<u>(24,530)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,004)	(81,670)
Sale of tangible fixed assets		-	1,873
(increase)/decrease in long term funds		158,971	(105,374)
Interest received		<u>7,262</u>	<u>5,394</u>
Net cash provided by/(used in) investing activities		<u>159,229</u>	<u>(179,777)</u>
Change in cash and cash equivalents in the reporting period		<u>132,110</u>	<u>(204,307)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>62,763</u>	<u>267,070</u>
Cash and cash equivalents at the end of the reporting period		<u><u>194,873</u></u>	<u><u>62,763</u></u>

The notes form part of these financial statements

CROYDON MENCAP**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(94,631)	(30,705)
Adjustments for:		
Depreciation charges	35,116	31,933
Loss/(profit) on disposal of fixed assets	112	(1,872)
Interest received	(7,262)	(5,394)
Decrease/(increase) in debtors	22,346	(32,839)
Increase in creditors	17,200	14,347
Net cash used in operations	<u>(27,119)</u>	<u>(24,530)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	62,763	132,110	194,873
	<u>62,763</u>	<u>132,110</u>	<u>194,873</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	547,533	(158,971)	388,562
	<u>547,533</u>	<u>(158,971)</u>	<u>388,562</u>
Total	<u>610,296</u>	<u>(26,861)</u>	<u>583,435</u>

The notes form part of these financial statements

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

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 2023

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 2023

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.

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**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

	2023	2022
	£	£
Donations	59,603	154,650
Gift aid	871	702
Legacies	-	10,000
Subscriptions	292	794
Refunds	-	1,542
	<u>60,766</u>	<u>167,688</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Rent received	<u>8,375</u>	<u>6,602</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>7,262</u>	<u>5,394</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Support and advice	Direct charitable activities	71,716	66,065
Leslie Park	Direct charitable activities	360,107	295,925
Chill n chat	Direct charitable activities	-	12,642
Grants	Direct charitable activities	9,900	65,156
Outings and social clubs	Direct charitable activities	28,769	10,252
Volunteering Buddies	Direct charitable activities	35,035	29,141
Treat Me Well	Direct charitable activities	-	650
Strictly Come Walking	Direct charitable activities	-	9,729
Let's Get Digital	Direct charitable activities	-	4,353
		<u>505,527</u>	<u>493,913</u>

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2023**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

Grants received, included in the above are as follows

	2023	2022
	£	£
Croydon Voluntary Action (CVA)	7,000	-
Monday Club	2,500	-
CVA Community Hubs	4,910	-
NHS Winter engagement	400	-
LBS - Chill n'chat	-	9,745
NHS Captain Tom	-	33,000
PiP Relief in Need	-	16,981
Gardening Grant	-	388
Other grants	-	5,042
	<u>14,810</u>	<u>65,156</u>

6. OTHER INCOME

	2023	2022
	£	£
Gain on sale of tangible fixed assets	<u>(112)</u>	<u>1,872</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Direct charitable activities	674,049	-	674,049
Support costs	-	2,400	2,400
	<u>674,049</u>	<u>2,400</u>	<u>676,449</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	456,236	483,250
Professional fees	7,778	24,790
Premises costs	68,572	63,266
Insurance	5,952	5,948
Training costs	5,403	8,536
Repairs, maintenance and cleaning	11,458	11,810
Travel	12,303	9,003
Outings, trips and activity costs	14,850	10,734
Office costs	33,311	33,571
Newsletter	2,318	271
Other costs	20,381	19,169
Bank charges	371	275
Depreciation	35,116	31,933
	<u>674,049</u>	<u>702,556</u>

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****9. SUPPORT COSTS**

	Governance costs
	£
Support costs	2,400
	<u>2,400</u>

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

Governance costs

	2023 Support costs £	2022 Total activities £
Audit / Examiner' remuneration	2,400	3,618
	<u>2,400</u>	<u>3,618</u>

10. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Audit / Examiner' remuneration	2,400	3,618
Depreciation - owned assets	35,116	38,121
(Deficit)/surplus on disposal of fixed assets	112	(1,872)
Auditors' remuneration - other work (excluding VAT)	-	2,100
Operating lease rentals - land and buildings	52,520	52,520
Operating lease rentals - other	1,420	1,893
	<u>89,568</u>	<u>86,380</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

12. STAFF COSTS

Staff costs during the year were as follows:

	Total 2023 £	Total 2022 £
Wages and salaries	421,277	449,028
Social security costs	26,323	24,791
pension costs	8,636	9,432
	<u>456,235</u>	<u>483,251</u>

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

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****12. STAFF COSTS - continued**

The charity considers its key management personnel to be the trustees and senior management being the CEO and Operations Manager. The total employee benefits including employers national insurance contributions and pension contributions was £96,732 being 2 staff (2022: £99,566 (2 staff)).

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 30 staff equating to 17 full time equivalent (2022: 35 staff) FTE 20).

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:

	2023	2022
Charitable activities	13	15
Support	3	4
Governance	1	1
	<u>17</u>	<u>20</u>

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Capital Purchase Reserve £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	83,195	-	84,493	167,688
Charitable activities				
Direct charitable activities	332,866	-	161,047	493,913
Other trading activities	6,602	-	-	6,602
Investment income	5,394	-	-	5,394
Other income	1,872	-	-	1,872
Total	<u>429,929</u>	<u>-</u>	<u>245,540</u>	<u>675,469</u>
EXPENDITURE ON				
Charitable activities				
Direct charitable activities	499,694	-	203,720	703,414
Support costs	2,760	-	-	2,760
Total	<u>502,454</u>	<u>-</u>	<u>203,720</u>	<u>706,174</u>
NET INCOME/(EXPENDITURE)	<u>(72,525)</u>	<u>-</u>	<u>41,820</u>	<u>(30,705)</u>
Transfers between funds	<u>12,598</u>	<u>-</u>	<u>(12,598)</u>	<u>-</u>
Net movement in funds	<u>(59,927)</u>	<u>-</u>	<u>29,222</u>	<u>(30,705)</u>

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Capital Purchase Reserve £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	796,304	-	20,782	817,086
TOTAL FUNDS CARRIED FORWARD	<u>736,377</u>	<u>-</u>	<u>50,004</u>	<u>786,381</u>

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2022	179,874	94,246	61,511	42,395	378,026
Additions	-	-	7,004	-	7,004
Disposals	-	-	(895)	-	(895)
At 31 March 2023	<u>179,874</u>	<u>94,246</u>	<u>67,620</u>	<u>42,395</u>	<u>384,135</u>
DEPRECIATION					
At 1 April 2022	164,654	22,626	34,757	10,931	232,968
Charge for year	1,968	15,084	11,620	6,444	35,116
Eliminated on disposal	-	-	(783)	-	(783)
At 31 March 2023	<u>166,622</u>	<u>37,710</u>	<u>45,594</u>	<u>17,375</u>	<u>267,301</u>
NET BOOK VALUE					
At 31 March 2023	<u>13,252</u>	<u>56,536</u>	<u>22,026</u>	<u>25,020</u>	<u>116,834</u>
At 31 March 2022	<u>15,220</u>	<u>71,620</u>	<u>26,754</u>	<u>31,464</u>	<u>145,058</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	7,377	4,707
Other debtors	13,425	-
Prepayments	19,934	16,790
Accrued income	-	41,585
	<u>40,736</u>	<u>63,082</u>

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****16. CURRENT ASSET INVESTMENTS**

	2023	2022
	£	£
Close Brothers Treasury Deposit	388,562	547,533

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	6,066	14,634
Social security and other taxes	6,931	9,989
Other creditors	5,535	-
Accruals and deferred income	25,387	-
Accrued expenses	5,336	7,432
	<u>49,255</u>	<u>32,055</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 2023	Total 2022
	£	£	£	£
Less than 1 year	52,520	1,420	53,940	48,391
2 - 5 years	16,000	3,196	19,196	133,900
Over 5 years	-	-	-	152,000
	<u>68,520</u>	<u>4,616</u>	<u>73,136</u>	<u>334,291</u>

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****19. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	416,376	(85,310)	(273,562)	57,504
Operating reserves	318,000	-	(118,000)	200,000
Designated fund - delapidations	2,000	-	3,000	5,000
Capital Purchase Reserve	-	-	388,562	388,562
	<u>736,376</u>	<u>(85,310)</u>	<u>-</u>	<u>651,066</u>
Restricted funds				
LBC Carer's Support	1,356	(1,356)	-	-
LBC Volunteer buddies	3,329	(3,329)	-	-
Royal Mencap Active Lives /Strictly Come Walking	6,509	(6,509)	-	-
Royal Mencap PiP - EPAts Delivery	84	(84)	-	-
PiP DfE Parent Participation	3,663	2,180	-	5,843
Local Offer	10,535	-	-	10,535
Parent Carer Assessments	24,306	-	-	24,306
Leslie Park - Gardening Grant	223	(223)	-	-
	<u>50,005</u>	<u>(9,321)</u>	<u>-</u>	<u>40,684</u>
TOTAL FUNDS	<u>786,381</u>	<u>(94,631)</u>	<u>-</u>	<u>691,750</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,734	(504,044)	(85,310)
Restricted funds			
LBC Carer's Support	58,782	(60,138)	(1,356)
LBC Volunteer buddies	35,035	(38,364)	(3,329)
Royal Mencap Active Lives /Strictly Come Walking	19,625	(26,134)	(6,509)
Royal Mencap PiP - EPAts Delivery	-	(84)	(84)
PiP Children With Disabilities	14,990	(14,990)	-
PiP DfE Parent Participation	13,830	(11,650)	2,180
Leslie Park	488	(488)	-
Leslie Park - Gardening Grant	-	(223)	(223)
Croydon Voluntary Action	11,911	(11,911)	-
NHS SWL	400	(400)	-
MIND in Croydon	8,023	(8,023)	-
	<u>163,084</u>	<u>(172,405)</u>	<u>(9,321)</u>
TOTAL FUNDS	<u>581,818</u>	<u>(676,449)</u>	<u>(94,631)</u>

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****19. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	454,904	(72,526)	33,998	416,376
Operating reserves	340,400	-	(22,400)	318,000
Designated fund - delapidations	1,000	-	1,000	2,000
	796,304	(72,526)	12,598	736,376
Restricted funds				
LBC Carer's Support	1,356	-	-	1,356
LBC Volunteer buddies	5,555	(2,226)	-	3,329
Royal Mencap Active Lives /Strictly Come Walking	6,336	173	-	6,509
Royal Mencap Leslie Park - Round the World Challenge	385	(385)	-	-
Royal Mencap Leslie Park - Treat Me Well	1,150	(1,150)	-	-
Royal Mencap PiP - EPAts Delivery	3,300	(3,216)	-	84
Royal Mencap Let's Get Digital	2,700	4,353	(7,053)	-
PiP Children With Disabilities	-	2,455	(2,455)	-
PiP DfE Parent Participation	-	6,753	(3,090)	3,663
Local Offer	-	10,535	-	10,535
Parent Carer Assessments	-	24,306	-	24,306
Leslie Park - Gardening Grant	-	223	-	223
	20,782	41,821	(12,598)	50,005
TOTAL FUNDS	817,086	(30,705)	-	786,381

CROYDON MENCAP**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,929	(502,455)	(72,526)
Restricted funds			
LBC Chill n Chat	9,744	(9,744)	-
LBC Carer's Support	34,131	(34,131)	-
LBC/Mind in Croydon Welfare Rights	22,930	(22,930)	-
LBC Volunteer buddies	29,140	(31,366)	(2,226)
Royal Mencap Active Lives /Strictly Come Walking	9,728	(9,555)	173
Royal Mencap Leslie Park - Round the World Challenge	-	(385)	(385)
Royal Mencap Leslie Park - Treat Me Well	650	(1,800)	(1,150)
Royal Mencap PiP - EPAts Delivery	-	(3,216)	(3,216)
Royal Mencap Let's Get Digital	4,353	-	4,353
PiP Children With Disabilities	21,377	(18,922)	2,455
NHS CCG	10,659	(10,659)	-
PiP DfE Parent Participation	17,618	(10,865)	6,753
NHS Captain Tom	33,000	(33,000)	-
PiP Relief In Need	16,981	(16,981)	-
Local Offer	10,535	-	10,535
Parent Carer Assessments	24,306	-	24,306
Leslie Park - Gardening Grant	388	(165)	223
	<u>245,540</u>	<u>(203,719)</u>	<u>41,821</u>
TOTAL FUNDS	<u><u>675,469</u></u>	<u><u>(706,174)</u></u>	<u><u>(30,705)</u></u>

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

19. MOVEMENT IN FUNDS - continued

Purposes of Restricted Funds.

Income Funds.

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.

Active Lives/Strictly Come Walking/Out and About - includes a grant from the Royal Mencap Society to fund the salaries of staff running our free walking groups for adults with learning disabilities and a donation from Dodds Enterprises to fund our Out and About programme of events to help adults with learning disabilities access the community and social activities.

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

Children with Disabilities - is a grant from LB Croydon contributing to the salaries and running costs of providing our Family Support Service for parents/carers.

DfE Parent Participation - is a grant towards the salary and running costs of the Croydon Parent Carer Forum which is supported by Croydon Mencap.

Local Offer - is a grant towards developing a website for young people with SEND.

Parent Carer Assessments - is a grant towards the salaries and running costs of a pilot scheme carrying out carer assessments.

Leslie Park Gardening Grant - small grant to pay for gardening tools and supplies at the Leslie Park Day Centre.

Croydon Voluntary Action (CVA) - grant towards raising awareness of Covid-19 vaccinations plus a grant towards running benefits check drop-in sessions and 1:1 case work from the CVA Community Hubs.

NHS South West London - grant towards the cost of running a community event promoting staying healthy and well during the winter.

MIND in Croydon - contribution to the salary of the Welfare & Rights Worker.

Leslie Park - Royal Mencap awarded a grant towards running drama sessions at our Day Centre.

Purposes of Unrestricted Funds.

General Fund.

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

Designated Funds.

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

19. MOVEMENT IN FUNDS - continued

Operating reserve fund was originally 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. In this year, the trustees made the decision to transfer funds from the general fund and operating reserve to a capital purchase reserve for the future property purchase.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

21. LEGAL STATUS OF THE CHARITY

Croydon Mencap 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.