

HARINGEY MENCAP LIMITED

England & Wales · Charity number 1082380

Details

Other names	THE ACTIVITY ZONE
Status	Registered
Legal form	Charitable company
Company number	03710559
Registered	2000-09-12
Register	View on the Charity Commission register

Contact

Address	Essex House 8 The Shrubberies George Lane London E18 1BD
Phone	02085301900
Email	angiedespong@hotmail.com

Activities

Objects: FOR THE RELIEF OF PEOPLE WITH LEARNING DISABILITIES WITHIN THE AREA OF HARINGEY (AND IMMEDIATELY SURROUNDING AREAS).

Activities: Daytime and evening activities and services for children and adults with disabilities

Classification

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

Geography

- **Area of benefit:** HARINGEY (AND IMMEDIATELY SURROUNDING AREAS).
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£190,974	£238,428	-	-
2024-04-05	£246,180	£257,290	-	-
2023-04-05	£220,034	£222,039	-	-
2022-04-05	£213,401	£220,368	-	-
2021-04-05	£244,297	£207,771	-	-

Trustees

Name	Role	Appointed
DAVID SMITH		2014-07-15
LAUREN BUSHBY		2014-07-15
Mark James Heath		2018-08-28
RICHARD TAYLOR		

HARINGEY MENCAP LIMITED

England & Wales - Charity number 1082380

Accounts

Charity registration number 1082380 (England and Wales)

Company registration number 03710559

REGISTRAR

HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr David Smith
Ms Lauren Bushby
Mr Mark Heath
Mr Richard Taylor

Charity number

1082380

Company number

03710559

Registered office

The Bell Brewery
676 High Road
Tottenham
London
N17 0EA

Independent examiner

Caton Fry & Co Ltd
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Bankers

Barclays Bank UK PLC
1 Churchill Place
London
E14 5HP

United Trust Bank Limited
One Ropemaker Street
London
EC2Y 9AW

HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

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HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 5 April 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our vision is to create a community where people with learning disabilities are able to realise their full potential and are valued for who they are and the contributions they make. We strive to achieve this vision by engaging in as wide a range of activities as possible involving as many clients as are able to participate in them. In addition, we aim to train facilitators and coaches who can help fulfil our vision, if appropriate, outside our organisation.

Haringey Mencap is a well-established voluntary sector organisation that has been in existence since 1954. During this period, it has successfully provided a range of services for disabled children and adults resident in Haringey and the surrounding area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2024/25 was another challenging year for Haringey Mencap which once again necessitated changes in the design and delivery of our services due to ongoing reviews of our risk assessments.

Despite these changes the loyalty and dedication of our staff, our sustainable business model and, by no means least, the enthusiasm of our clients and their willingness to adapt to new ways of doing things, all contributed to another successful year.

During the year we were able to maintain regular sports, fitness, arts and crafts activities, podcasts and online activities due to a number of grants including funding from the National Lottery Community Fund. Support from The Levenfiche Foundation enabled our clients to undertake days out. The support received from The Levenfiche Foundation is greatly valued by our clients, staff and volunteers.

As in previous years we had special arts and crafts projects across the year including those celebrating Valentine's Day, Chinese New Year, Spring, Easter, Notting Hill Carnival, Eid, Halloween, Diwali and Christmas.

In June we took the clients on holiday to a farmhouse in Kent. Our clients all enjoyed the holiday and were able to form new friendships and undertake some new activities including Kite Flying and Snooker. The holiday was only possible due to the hard work and commitment of the staff team and volunteers. Such was the success of the holiday we have already begun fundraising for next year.

Financial review

Reserve Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, i.e. between £65,000 and £130,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end 'free reserves', i.e. those reserves excluding the restricted and designated reserves stood at £67,275 which is in line with the target.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

Financial Review

Total incoming resources for the year amounted to £190,974 (2024: £246,180) and the net deficit suffered for the year amounted to £56,272 (2024: £11,110). Total funds carried forward at 5 April 2025 amounted to £167,275 (2024: £223,547), while cash at bank and in hand stood at £148,487 (2024: £165,899). Restricted funds carried forward amounted to £NIL (2024: £8,818).

Last year once again we demonstrated the sustainability of our financial model. Clearly the more income we receive the more clients we can help and the more services we can provide. What continues to be of prime importance is that we target our limited finances towards enriching the lives of those with learning disabilities in the local community.

As ever, thanks to continued cost control from the Chief Executive and staff, our expenditure was kept within budget and we continued to benefit from funds secured in previous years. Our accountants (Caton Fry & Co.) have been of great assistance during the year too and we should like to record our appreciation of their expertise and help.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The future of all local services continues to be uncertain and we will continue to offer to the Council and potential clients a high-quality service providing value for money.

For another year we have been led by Angie De Spong as Chief Executive. In addition, the hard work and dedication of our loyal team of staff has been exceptional and enabled us to continue to enhance the quality of our service. Each year we continue to be helped by full-time staff, part-time staff and volunteers, and whoever they are, they share a common commitment to help the lives of those with learning disability.

As with last year, and every year, Haringey Mencap is a genuine team effort, the product of which is the health, happiness and wellbeing of our clients which is there for all to see. Every year that statement is true and on behalf of the Trustees and our clients we continue to give the staff our grateful thanks.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006, which was incorporated on 11th January 2007 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of a winding up members are required to contribute an amount not exceeding £1.

Directors

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr David Smith

Ms Lauren Bushby

Mr Mark Heath

Mr Richard Taylor

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

Recruitment and appointment of new trustees

Under the requirements of the company's Memorandum and Articles of association the trustees are elected at the Annual General Meeting.

Business and Management skills are well represented within the trustee body. The mix of trustee skills, if lost due to retirements, are maintained by requirement and resigning trustees choosing to maintain active contact with the charity providing valuable skills and experience.

Organisational Structure

As with many charities Haringey Mencap is governed by its elected officers and a Board of Trustees /Executive Committee. The Chief Executive has a small team of Managers and Assistants who carry out the day to day operations of the Company. During 2024/25 there were 4 meetings of the Trustees and the Annual General Meeting will take place on 9 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executive

Angie De Spong

Hon Treasurer

Lucy Rea

Executive Committee

Marie Lee

Anne Rea

Gary Witham

Gareth Jones

Gerry Willmott MBE

Lanre Babalola

Joseph Bruce

Lindsay Oliver

PUBLIC BENEFIT STATEMENT

The objectives and activities, and achievements and performance sections of this report clearly set out that the activities which the charity undertakes are for the public benefit.

The Trustees confirm that they have complied with the duty in section 4 of the charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

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

The trustees' report was approved by the Board of Trustees.



Mr Richard Taylor
Chair of Trustees

9 September 2025

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 5 APRIL 2025

The Trustees, who are also the directors of Haringey Mencap Limited for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

**HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HARINGEY MENCAP LIMITED**

I report on the financial statements of the charity for the year ended 5 April 2025, which are set out on pages 7 to 19.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Haringey Mencap Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jonathan Caton FCA FCCA
Institute of Chartered Accountants in England & Wales
Caton Fry & Co Ltd

Chartered Accountants
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Dated: 9 September 2025

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	2,600	-	2,600	9,100	-	9,100
Charitable activities	4	183,909	-	183,909	227,108	8,818	235,926
Investments		4,465	-	4,465	1,154	-	1,154
Total income		190,974	-	190,974	237,362	8,818	246,180
Expenditure on:							
<u>Charitable activities</u>							
Day services	5	231,714	8,818	240,532	245,214	-	245,214
Sports and leisure services	5	6,714	-	6,714	12,076	-	12,076
Total charitable expenditure		238,428	8,818	247,246	257,290	-	257,290
Total expenditure		238,428	8,818	247,246	257,290	-	257,290
Net expenditure and movement in funds		(47,454)	(8,818)	(56,272)	(19,928)	8,818	(11,110)
Reconciliation of funds:							
Fund balances at 6 April 2024		214,729	8,818	223,547	234,657	-	234,657
Fund balances at 5 April 2025		167,275	-	167,275	214,729	8,818	223,547

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

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		16,690		24,869
Current assets					
Debtors	12	11,622		51,678	
Cash at bank and in hand		148,488		165,899	
		160,110		217,577	
Creditors: amounts falling due within one year	13	(9,525)		(18,899)	
Net current assets			150,585		198,678
Total assets less current liabilities			167,275		223,547
The funds of the charity					
Restricted income funds	16	-			8,818
Unrestricted funds	15	167,275			214,729
		167,275			223,547

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2025. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9 September 2025



Mr Richard Taylor
Chair of Trustees

Company registration number 03710559 (England and Wales)

HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET (CONTINUED)

AS AT 5 APRIL 2025

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Haringey Mencap Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bell Brewery, 676 High Road, Tottenham, London, N17 0EA.

2.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

The Trustees have reviewed the cashflow for the 12 months after the accounts will be approved and consider that there are sufficient funds in place to meet the requirements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are those which the Trustees have decided should be earmarked for a specific purpose.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

2 Accounting policies

(Continued)

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where a grant is awarded which relates to services which will be provided partly or fully in subsequent financial periods, the grant income is apportioned on a pro-rata basis, with income relating to the subsequent financial year is being deferred and carried forward to be recognised as income in the subsequent financial year, subject to meeting the grant term requirements.

Government Grants are recognised when received or when there is reasonable assurance that the grant conditions will be met and the grants will be received.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	33% on reducing balance
Motor vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

2 Accounting policies

(Continued)

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. Contributions are allocated to unrestricted funds of the charitable activity on which the majority of staff time is spent.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

3 Donations and legacies

	Unrestricted funds	Total
	2025	2024
	£	£
Donations and gifts	2,600	9,100

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

4 Charitable activities

	2025 £	2024 £
Performance related grants	139,181	199,400
Other income	44,728	36,526
	<u>183,909</u>	<u>235,926</u>
Analysis by fund		
Unrestricted funds	<u>183,909</u>	
For the year ended 5 April 2024		
Unrestricted funds		227,108
Restricted funds - general		8,818
		<u>235,926</u>
Performance related grants		
London Borough of Haringey	139,181	190,582
National Lottery Community Fund	-	8,818
	<u>139,181</u>	<u>199,400</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

5 Charitable activities

	Day services	Sports and leisure services	Total 2025	Total 2024
	2025	2025		
	£	£	£	£
Staff costs	118,009	-	118,009	112,901
Computer costs	170	-	170	-
Travelling & transport	5,760	-	5,760	8,171
Client activity costs	14,015	-	14,015	6,322
Insurance	664	-	664	548
Telephone	1,645	-	1,645	1,288
Depreciation - Fixtures & fittings	80	6	86	115
Depreciation - Motor vehicles	7,334	552	7,886	11,771
Depreciation - Computer Equipment	192	14	206	308
	<u>147,869</u>	<u>572</u>	<u>148,441</u>	<u>141,424</u>
Share of support costs (see note 6)	81,605	6,142	87,747	105,341
Share of governance costs (see note 6)	11,058	-	11,058	10,525
	<u>240,532</u>	<u>6,714</u>	<u>247,246</u>	<u>257,290</u>
Analysis by fund				
Unrestricted funds	231,714	6,714	238,428	257,290
Restricted funds - general	8,818	-	8,818	-
	<u>240,532</u>	<u>6,714</u>	<u>247,246</u>	<u>257,290</u>
For the year ended 5 April 2024				
Unrestricted funds	<u>245,214</u>	<u>12,076</u>		<u>257,290</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

6 Support costs allocated to activities

	2025	2024
	£	£
Rent, rates & water	19,801	25,500
Insurance	2,801	2,112
Light & heat	3,813	6,752
Telephone	120	361
Postage & stationery	67	585
Management & admin	56,063	63,969
Clinical waste & cleaning	684	1,077
Repairs & maintenance	4,331	4,682
Sundry	67	303
Governance costs	11,058	10,525
	<u>98,805</u>	<u>115,866</u>
Analysed between:		
Day services	92,663	104,644
Sports and leisure services	6,142	11,222
	<u>98,805</u>	<u>115,866</u>

Allocation of support and governance costs

In accordance with SORP (FRS 102) support costs and governance costs have been allocated to the charitable activities to which they relate.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

8 Employees

The average monthly number employees during the year was: 9 (2024: 9)

	2025	2024
	Number	Number
Working across all services	<u>9</u>	<u>9</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

8 Employees **(Continued)**

Employment costs	2025	2024
	£	£
Wages and salaries	116,270	111,745
Social security costs	763	258
Other pension costs	976	898
	<u>118,009</u>	<u>112,901</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate compensation	<u>51,585</u>	<u>52,224</u>

9 Net movement in funds **2025** **2024**
£ **£**

Net movement in funds is stated after charging/(crediting)

Depreciation of owned tangible fixed assets	8,178	12,194
Operating lease charges	<u>25,500</u>	<u>32,111</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

(Continued)

11 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 6 April 2024	21,600	7,103	42,900	71,603
At 5 April 2025	21,600	7,103	42,900	71,603
Depreciation and impairment				
At 6 April 2024	21,255	6,478	19,002	46,735
Depreciation charged in the year	86	206	7,886	8,178
At 5 April 2025	21,341	6,684	26,888	54,913
Carrying amount				
At 5 April 2025	259	419	16,012	16,690
At 5 April 2024	347	625	23,898	24,870

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	311	38,430
Other debtors	3,750	5,750
Prepayments and accrued income	7,561	7,498
	11,622	51,678

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	662	593
Other creditors	-	9,099
Accruals	8,863	9,207
	9,525	18,899

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

14 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	976	898

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Unrestricted funds

The trustees believe that it will become necessary for the charity to purchase it's own premises and have set up a designated fund, the property purchase reserve fund, to hold sufficient funds to acquire a suitable property as it becomes available. The balance of the fund at the year end is £140,000 held primarily as cash deposits in business savings accounts.

	At 6 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 5 April 2025 £
General funds	74,729	190,974	(238,428)	40,000	67,275
Designated fund	140,000	-	-	(40,000)	100,000
	<u>214,729</u>	<u>190,974</u>	<u>(238,428)</u>	<u>-</u>	<u>167,275</u>
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 5 April 2024 £
General funds	94,657	237,362	(257,290)	-	74,729
Designated fund	140,000	-	-	-	140,000
	<u>234,657</u>	<u>237,362</u>	<u>(257,290)</u>	<u>-</u>	<u>214,729</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following grants received in the year. For more details of the activities of the grants please refer to the Trustees Report.

	Balance at 6 April 2024 £	Movement in funds Incoming resources £	Resources expended £	Balance at 5 April 2025 £
Community Fund	8,818	-	(8,818)	-
	<u>8,818</u>	<u>-</u>	<u>(8,818)</u>	<u>-</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 5 April 2025 are represented by:			
Tangible assets	16,690	-	16,690
Current assets/(liabilities)	150,585	-	150,585
	<u>167,275</u>	<u>-</u>	<u>167,275</u>

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	25,500	25,500
Between two and five years	51,000	76,500
	<u>76,500</u>	<u>102,000</u>

HARINGEY MENCAP LIMITED

England & Wales - Charity number 1082380

Accounts

Charity registration number 1082380

Company registration number 03710559 (England and Wales)

REGISTRAR

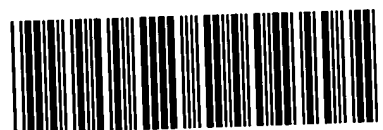
HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

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HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Smith Ms Lauren Bushby Mr Mark Heath Mr Richard Taylor
Charity number	1082380
Company number	03710559
Registered office	The Bell Brewery 676 High Road Tottenham London N17 0EA
Independent examiner	Caton Fry & Co Ltd Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD
Bankers	Barclays Bank UK PLC 1 Churchill Place London E14 5HP United Trust Bank Limited One Ropemaker Street London EC2Y 9AW

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 5 APRIL 2024

The Trustees present their annual report and financial statements for the year ended 5 April 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our vision is to create a community where people with learning disabilities are able to realise their full potential and are valued for who they are and the contributions they make. We strive to achieve this vision by engaging in as wide a range of activities as possible involving as many clients as are able to participate in them. In addition, we aim to train facilitators and coaches who can help fulfil our vision, if appropriate, outside our organisation.

Haringey Mencap is a well-established voluntary sector organisation that has been in existence since 1954. During this period, it has successfully provided a range of services for disabled children and adults resident in Haringey and the surrounding area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2023/24 was another challenging year for Haringey Mencap which necessitated changes in the design and delivery of our services due to ongoing reviews of our risk assessments.

Despite these changes the loyalty and dedication of our staff, our sustainable business model and, by no means least, the enthusiasm of our clients and their willingness to adapt to new ways of doing things, all contributed to another successful year.

During the year we were able to maintain regular sports, fitness, arts and crafts activities, podcasts and online activities due to a number of grants including funding from the Royal Mencap Society and the National Lottery. Additionally, a donation from the B&Q foundation enabled us to redesign our outside space into a safe and vibrant garden for our clients to enjoy.

Support from The Levenfiche Foundation enabled our clients to undertake a visit to Paradise Park and to enjoy days out playing Mini Golf and Bowling. The support received from The Levenfiche Foundation is greatly valued by our clients, staff and volunteers.

As in previous years we had special arts and crafts projects across the year including those celebrating the coronation of our new King, Valentine's Day, Chinese New Year, Spring, Easter, Eid, Halloween, Diwali and Christmas.

In June we took the clients on holiday to a farmhouse in Kent. Our clients all enjoyed the holiday and were able to form new friendships and undertake some new activities. The holiday was only possible due to the hard work and commitment of the staff team and volunteers. Such was the success of the holiday fundraising for next year has already begun.

Financial review

Reserve Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, i.e. between £65,000 and £130,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end 'free reserves', i.e. those reserves excluding the restricted and designated reserves stood at £74,730 which is considered reasonable.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

Financial Review

Total incoming resources for the year amounted to £246,180 (2023: £220,034) and the net deficit suffered for the year amounted to £11,110 (2023: £2,005). Total funds carried forward at 5 April 2024 amounted to £223,548 (2023: £234,658), while cash at bank and in hand stood at £165,900 (2023: £203,223). Restricted funds carried forward amounted to £8,818 (2023: £nil).

Last year once again we demonstrated the sustainability of our financial model. Clearly the more income we receive the more clients we can help and the more services we can provide. What continues to be of prime importance is that we target our limited finances towards enriching the lives of those with learning disabilities in the local community.

As ever, thanks to continued cost control from the Chief Executive and staff, our expenditure was kept within budget and we continued to benefit from funds secured in previous years. Our accountants (Caton Fry & Co.) have been of great assistance during the year too and we should like to record our appreciation of their expertise and help.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The future of all local services continues to be uncertain and we will continue to offer to the Council and potential clients a high-quality service providing value for money.

For another year we have been led by Angie De Spong as Chief Executive who celebrated 20 years in the role in December. In addition, the hard work and dedication of our loyal team of staff has been exceptional and enabled us to continue to enhance the quality of our service. Each year we continue to be helped by full-time staff, part-time staff and volunteers, and whoever they are, they share a common commitment to help the lives of those with learning disability.

As with last year, and every year, Haringey Mencap is a genuine team effort, the product of which is the health, happiness and wellbeing of our clients which is there for all to see. Every year that statement is true and on behalf of the Trustees and our clients we continue to give the staff our grateful thanks.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006, which was incorporated on 11th January 2007 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of a winding up members are required to contribute an amount not exceeding £1.

Directors

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr David Smith

Ms Lauren Bushby

Mr Mark Heath

Mr Richard Taylor

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

Recruitment and appointment of new trustees

Under the requirements of the company's Memorandum and Articles of association the trustees are elected at the Annual General Meeting.

Business and Management skills are well represented within the trustee body. The mix of trustee skills, if lost due to retirements, are maintained by requirement and resigning trustees choosing to maintain active contact with the charity providing valuable skills and experience.

Organisational Structure

As with many charities Haringey Mencap is governed by its elected officers and a Board of Trustees /Executive Committee. The Chief Executive has a small team of Managers and Assistants who carry out the day to day operations of the Company. During 2023/24 there were 4 meetings of the Trustees and the Annual General Meeting will take place on 15 October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executive

Angie De Spong

Hon Treasurer

Lucy Rea

Executive Committee

Marie Lee

Anne Rea

Gary Witham

Gareth Jones

Gerry Willmott MBE

Lanre Babalola

Joseph Bruce

Lindsay Oliver

PUBLIC BENEFIT STATEMENT

The objectives and activities, and achievements and performance sections of this report clearly set out that the activities which the charity undertakes are for the public benefit.

The Trustees confirm that they have complied with the duty in section 4 of the charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

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

The trustees' report was approved by the Board of Trustees.



Mr Richard Taylor
Chair of Trustees

27 September 2024

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 5 APRIL 2024

The Trustees, who are also the directors of Haringey Mencap Limited for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

**HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HARINGEY MENCAP LIMITED**

I report on the financial statements of the charity for the year ended 5 April 2024, which are set out on pages 7 to 19.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Haringey Mencap Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

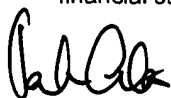
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jonathan Caton FCA FCCA
Institute of Chartered Accountants in England & Wales
Caton Fry & Co Ltd

Chartered Accountants
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Dated: 26 September 2024

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	9,100	-	9,100	2,657	-	2,657
Charitable activities	4	227,108	8,818	235,926	214,854	1,700	216,554
Investments		1,154	-	1,154	823	-	823
Total income		237,362	8,818	246,180	218,334	1,700	220,034
Expenditure on:							
<u>Charitable activities</u>							
Day services	5	245,214	-	245,214	211,944	1,700	213,644
Sports and leisure services	5	12,076	-	12,076	8,395	-	8,395
Total charitable expenditure		257,290	-	257,290	220,339	1,700	222,039
Total expenditure		257,290	-	257,290	220,339	1,700	222,039
Net income/(expenditure) and movement in funds		(19,928)	8,818	(11,110)	(2,005)	-	(2,005)
Reconciliation of funds:							
Fund balances at 6 April 2023		234,658	-	234,658	236,663	-	236,663
Fund balances at 5 April 2024		214,730	8,818	223,548	234,658	-	234,658

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

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 5 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		24,869		1,453
Current assets					
Debtors	12	51,678		39,055	
Cash at bank and in hand		165,900		203,222	
		217,578		242,277	
Creditors: amounts falling due within one year	13	(18,899)		(9,072)	
Net current assets			198,679		233,205
Total assets less current liabilities			223,548		234,658
Income funds					
Restricted funds - general	16		8,818		-
<u>Unrestricted funds</u>					
General unrestricted funds		74,730		94,658	
Designated funds: Property purchase reserve fund		140,000		140,000	
			214,730		234,658
			223,548		234,658

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2024. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The accounts were approved by the Trustees on 27 September 2024



Mr Richard Taylor
Chair of Trustees

Company Registration No. 03710559

HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET (CONTINUED)

AS AT 5 APRIL 2024

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Haringey Mencap Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bell Brewery, 676 High Road, Tottenham, London, N17 0EA.

2.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

The Trustees have reviewed the cashflow for the 12 months after the accounts will be approved and consider that there are sufficient funds in place to meet the requirements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are those which the Trustees have decided should be earmarked for a specific purpose.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

2 Accounting policies

(Continued)

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where a grant is awarded which relates to services which will be provided partly or fully in subsequent financial periods, the grant income is apportioned on a pro-rata basis, with income relating to the subsequent financial year is being deferred and carried forward to be recognised as income in the subsequent financial year, subject to meeting the grant term requirements.

Government Grants are recognised when received or when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	33% on reducing balance
Motor vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

2 Accounting policies

(Continued)

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. Contributions are allocated to unrestricted funds of the charitable activity on which the majority of staff time is spent.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

3 Donations and legacies

	Unrestricted funds	Total
	2024 £	2023 £
Donations and gifts	9,100	2,657

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

4 Charitable activities

	2024	2023
	£	£
Performance related grants	199,400	186,884
Other income	36,526	29,670
	<u>235,926</u>	<u>216,554</u>
Analysis by fund		
Unrestricted funds	227,108	
Restricted funds - general	8,818	
	<u>235,926</u>	
For the year ended 5 April 2023		
Unrestricted funds		214,854
Restricted funds - general		1,700
		<u>216,554</u>
Performance related grants		
London Borough of Haringey	191,631	184,034
National Lottery Community Fund	8,818	-
Mencap	6,755	575
Greater London Authority	-	1,700
Others	1,295	575
	<u>199,400</u>	<u>186,884</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

5 Charitable activities

	Day services	Sports and leisure services	Total 2024	Total 2023
	2024	2024		
	£	£	£	£
Staff costs	112,901	-	112,901	102,279
Travelling & transport	8,171	-	8,171	12,290
Client activity costs	6,322	-	6,322	2,180
Insurance	548	-	548	360
Telephone	1,288	-	1,288	936
Fixtures & fittings	107	8	115	154
Motor vehicles	10,947	824	11,771	29
Computer equipment	286	22	308	459
	<u>140,570</u>	<u>854</u>	<u>141,424</u>	<u>118,687</u>
Share of support costs (see note 6)	94,119	11,222	105,341	92,723
Share of governance costs (see note 6)	10,525	-	10,525	10,629
	<u>245,214</u>	<u>12,076</u>	<u>257,290</u>	<u>222,039</u>
Analysis by fund				
Unrestricted funds	245,214	12,076	257,290	220,339
Restricted funds - general	-	-	-	1,700
	<u></u>	<u></u>	<u></u>	<u></u>
For the year ended 5 April 2023				
Unrestricted funds	211,944	8,395		220,339
Restricted funds - general	1,700	-		1,700
	<u>213,644</u>	<u>8,395</u>		<u>222,039</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

6 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Rent, rates & water	25,500	-	25,500	25,500	Use of resources
Insurance	2,112	-	2,112	1,762	Use of resources
Light & heat	6,752	-	6,752	3,979	Use of resources
Telephone	361	-	361	281	Use of resources
Postage & stationery	585	-	585	317	Use of resources
Management & admin	63,969	-	63,969	58,834	Use of resources
Clinical waste & cleaning	1,077	-	1,077	830	Use of resources
Repair & maintenance	4,682	-	4,682	1,220	Use of resources
Sundry costs	303	-	303	-	Use of resources
Legal and professional	-	1,873	1,873	2,391	Governance
Independent examiner's fees	-	2,244	2,244	2,136	Governance
Accountancy fees	-	6,408	6,408	6,102	Governance
	<u>105,341</u>	<u>10,525</u>	<u>115,866</u>	<u>103,352</u>	
Analysed between					
Charitable activities	<u>105,341</u>	<u>10,525</u>	<u>115,866</u>	<u>103,352</u>	

Allocation of support and governance costs

In accordance with SORP (FRS 102) support costs and governance costs have been allocated to the charitable activities to which they relate.

Support costs are allocated to the charitable activities in the following ratio: Day services 93%, Sports & leisure services 7% (2023: Day services 93%, Sports & leisure services: 7%).

Governance costs incurred are allocated to charitable activities in accordance with the Charities SORP and have been fully allocated to Day Services.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

8 Employees

The average monthly number employees during the year was: 9 (2023: 8)

	2024 Number	2023 Number
Working across all services	<u>9</u>	<u>8</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

8 Employees **(Continued)**

Employment costs	2024	2023
	£	£
Wages and salaries	111,745	101,479
Social security costs	258	-
Other pension costs	898	800
	<u>112,901</u>	<u>102,279</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024	2023
	£	£
Aggregate compensation	<u>52,224</u>	<u>49,272</u>

9 Net movement in funds **2024** **2023**
£ **£**

Net movement in funds is stated after charging/(crediting)

Depreciation of owned tangible fixed assets	12,194	643
Operating lease charges	<u>25,500</u>	<u>32,111</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

(Continued)

11 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 6 April 2023	21,600	7,103	7,290	35,993
Additions	-	-	35,610	35,610
At 5 April 2024	21,600	7,103	42,900	71,603
Depreciation and impairment				
At 6 April 2023	21,139	6,170	7,231	34,540
Depreciation charged in the year	115	308	11,771	12,194
At 5 April 2024	21,254	6,478	19,002	46,734
Carrying amount				
At 5 April 2024	346	625	23,898	24,869
At 5 April 2023	461	933	59	1,453

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	38,430	28,382
Other debtors	5,750	3,750
Prepayments and accrued income	7,498	6,923
	51,678	39,055

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	593	654
Other creditors	9,099	-
Accruals	9,207	8,418
	18,899	9,072

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

14 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	898	800

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Unrestricted funds

The trustees believe that it will become necessary for the charity to purchase its own premises and have set up a designated fund, the property purchase reserve fund, to hold sufficient funds to acquire a suitable property as it becomes available. The balance of the fund at the year end is £140,000 held primarily as cash deposits in business savings accounts.

	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	234,658	237,362	(257,290)	214,730
Previous year:	At 6 April 2022 £	Incoming resources £	Resources expended £	At 5 April 2023 £
General funds	236,663	218,334	(220,339)	234,658

16 Restricted funds

The income funds of the charity include restricted funds comprising the following grants received in the year. For more details of the activities of the grants please refer to the Trustees Report.

	Balance at 6 April 2023 £	Movement in funds Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Community Fund	-	8,818	-	8,818
	-	8,818	-	8,818

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 5 April 2024 are represented by:			
Tangible assets	24,869	-	24,869
Current assets/(liabilities)	189,861	8,818	198,679
	<u>214,730</u>	<u>8,818</u>	<u>223,548</u>

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	25,500	32,111
Between two and five years	76,500	102,000
	<u>102,000</u>	<u>134,111</u>

HARINGEY MENCAP LIMITED

England & Wales - Charity number 1082380

Accounts

Charity registration number 1082380

Company registration number 03710559 (England and Wales)

REGISTRAR

HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023



HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Smith Ms Lauren Bushby Mr Mark Heath Mr Richard Taylor
Charity number	1082380
Company number	03710559
Registered office	The Bell Brewery 676 High Road Tottenham London N17 0EA
Independent examiner	Caton Fry & Co Ltd Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2023

The Trustees present their annual report and financial statements for the year ended 5 April 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our vision is to create a community where people with learning disabilities are able to realise their full potential and are valued for who they are and the contributions they make. We strive to achieve this vision by engaging in as wide a range of activities as possible involving as many clients as are able to participate in them. In addition, we aim to train facilitators and coaches who can help fulfil our vision, if appropriate, outside our organisation.

Haringey Mencap is a well-established voluntary sector organisation that has been in existence since 1954. During this period, it has successfully provided a range of services for disabled children and adults resident in Haringey and the surrounding area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2022/23 was once again a challenging year for Haringey Mencap which necessitated frequent changes to our risk assessments due to ongoing regulatory requirements due to the pandemic.

Despite these pressures the loyalty and dedication of our staff, our sustainable business model and, by no means least, the enthusiasm of our clients and their willingness to adapt to new ways of doing things, all contributed to a successful year.

During the year we were able to maintain regular sports, fitness, podcasts, gardening and arts and crafts activities. We were supported by coaches from Tottenham Hotspur Foundation to run walking football and multi-sports sessions. Clients enjoyed day trips to Hollywood Bowl in Finchley with the Levenfiche Foundation and boating trips to Alexandra Palace.

As in previous years we had special arts and crafts projects for the clients to celebrate Valentine's Day, Chinese New Year, International Women's Day, Spring, Easter, Eid, Diwali, Halloween, The Platinum Jubilee and Christmas.

Financial review

Reserve Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, i.e. between £55,000 and £110,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end 'free reserves', i.e. those reserves excluding the designated reserve stood at £92,658 which is considered reasonable.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

Financial Review

Total incoming resources for the year amounted to £220,034 (2022: £213,401) and the net deficit suffered for the year amounted to £2,005 (2022: £6,967). Total funds carried forward at 5 April 2023 amounted to £234,658 (2022: £236,663), while cash at bank and in hand stood at £202,885 (2022: £16,329). Restricted funds carried forward amounted to £nil (2022: £nil).

Last year once again we demonstrated the sustainability of our financial model. Clearly the more income we receive the more clients we can help and the more services we can provide. What continues to be of prime importance is that we 'cut our cloth' so that even with limited finances we can enrich the lives of at least some of those with learning disabilities in the local community.

As ever, thanks to continued cost control from the Chief Executive and staff, our expenditure was kept within budget, and we continued to benefit from funds secured in previous years. Our accountants (Caton Fry & Co.) have been of great assistance during the year to and we should like to record our appreciation of their expertise and help.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The future of all local services will probably continue to be uncertain for many years. We are aware of the continuing restructuring that Haringey Borough Council are making to a number of services for the community, and we will continue to offer to the Council and potential clients a high-quality service providing value for money.

For another year we have been led by Angie De Spong as Chief Executive. In addition, the help given by our loyal team of staff has again been exceptional and enabled us to continue to enhance the quality of our service. Each year we continue to be helped by full-time staff, part-time staff, and volunteers, and whoever they are, they share a common commitment to help the lives of those with learning disability.

As last year, and every year, Haringey Mencap is a genuine team effort, the product of which is the health, happiness and wellbeing of our clients which is there for all to see. Every year that statement is true and on behalf the Trustees and our clients we continue to give the staff our grateful thanks.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006, which was incorporated on 11th January 2007 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of a winding up members are required to contribute an amount not exceeding £1.

Directors

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr David Smith

Ms Lauren Bushby

Mr Mark Heath

Mr Richard Taylor

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

Recruitment and appointment of new trustees

Under the requirements of the company's Memorandum and Articles of association the trustees are elected at the Annual General Meeting.

Business and Management skills are well represented within the trustee body. The mix of trustee skills, if lost due to retirements, are maintained by requirement and resigning trustees choosing to maintain active contact with the charity providing valuable skills and experience.

Organisational Structure

As with many charities Haringey Mencap is governed by its elected officers and a Board of Trustees/Executive Committee that includes Service Users. The Chief Executive has a small team of Managers and Assistants who carry out the day to day operations of the company. During 2022/23 there were 3 meetings of the Trustees and the Annual General Meeting will take place on 17 October 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executive
Angie De Spong

Hon Treasurer
Lucy Rea

Executive Committee
Marie Lee
Anne Rea
Gary Witham
Gareth Jones
Gerry Willmott MBE
Lanre Babalola
Joseph Bruce
Lindsay Oliver

PUBLIC BENEFIT STATEMENT

The objectives and activities, and achievements and performance sections of this report clearly set out that the activities which the charity undertakes are for the public benefit.

The Trustees confirm that they have complied with the duty in section 4 of the charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

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

The trustees' report was approved by the Board of Trustees.

Mr Richard Taylor
Chair of Trustees

A handwritten signature in black ink, appearing to be 'R Taylor', written over a horizontal line.

17 October 2023

**HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

FOR THE YEAR ENDED 5 APRIL 2023

The Trustees, who are also the directors of Haringey Mencap Limited for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

**HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HARINGEY MENCAP LIMITED**

I report on the financial statements of the charity for the year ended 5 April 2023, which are set out on pages 7 to 19.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Haringey Mencap Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jonathan Caton FCA FCCA
Institute of Chartered Accountants in England & Wales
Caton Fry & Co Ltd

Chartered Accountants
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Dated: 17 October 2023

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	2,657	-	2,657	3,420
Charitable activities	4	214,854	1,700	216,554	209,592
Investments		823	-	823	389
Total income		218,334	1,700	220,034	213,401
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Day services	5	211,944	1,700	213,644	210,651
Sports and leisure services	5	8,395	-	8,395	9,717
Total charitable expenditure		220,339	1,700	222,039	220,368
Net expenditure for the year/ Net movement in funds		(2,005)	-	(2,005)	(6,967)
Fund balances at 6 April 2022		236,663	-	236,663	243,630
Fund balances at 5 April 2023		234,658	-	234,658	236,663

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	3,420	-	3,420
Charitable activities	4	194,336	15,256	209,592
Investments		389	-	389
Total income		198,145	15,256	213,401
<u>Expenditure on:</u>				
<u>Charitable activities</u>				
Day services	5	200,465	10,186	210,651
Sports and leisure services	5	4,647	5,070	9,717
Total charitable expenditure		205,112	15,256	220,368
Net expenditure for the year/ Net movement in funds		(6,967)	-	(6,967)
Fund balances at 6 April 2021		243,630	-	243,630
Fund balances at 5 April 2022		236,663	-	236,663

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		1,452		2,095
Current assets					
Debtors	12	39,055		27,136	
Cash at bank and in hand		203,223		216,329	
		<u>242,278</u>		<u>243,465</u>	
Creditors: amounts falling due within one year	13	<u>(9,072)</u>		<u>(8,897)</u>	
Net current assets			233,206		234,568
Total assets less current liabilities			<u>234,658</u>		<u>236,663</u>
Income funds					
Unrestricted funds					
General unrestricted funds		94,658		96,663	
Designated funds: Property purchase reserve fund		<u>140,000</u>		<u>140,000</u>	
			234,658		236,663
			<u>234,658</u>		<u>236,663</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2023. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The accounts were approved by the Trustees on 17 October 2023

Mr Richard Taylor
Chair of Trustees



Company Registration No. 03710559

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET (CONTINUED)

AS AT 5 APRIL 2023

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Haringey Mencap Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bell Brewery, 676 High Road, Tottenham, London, N17 0EA.

2.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

The Trustees have reviewed the cashflow for the 12 months after the accounts will be approved and consider that there are sufficient funds in place to meet the requirements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are those which the Trustees have decided should be earmarked for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

2 Accounting policies

(Continued)

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where a grant is awarded which relates to services which will be provided partly or fully in subsequent financial periods, the grant income is apportioned on a pro-rata basis, with income relating to the subsequent financial year is being deferred and carried forward to be recognised as income in the subsequent financial year, subject to meeting the grant term requirements.

Government Grants are recognised when received or when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	33% on reducing balance
Motor vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

2 Accounting policies

(Continued)

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. Contributions are allocated to unrestricted funds of the charitable activity on which the majority of staff time is spent.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

3 Donations and legacies

	Unrestricted funds	Total
	2023	2022
	£	£
Donations and gifts	2,657	3,420
	<u> </u>	<u> </u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

4 Charitable activities

	2023 £	2022 £
Performance related grants	186,884	180,542
Other income	29,670	29,050
	<u>216,554</u>	<u>209,592</u>
Analysis by fund		
Unrestricted funds	214,854	
Restricted funds	1,700	
	<u>216,554</u>	
For the year ended 5 April 2022		
Unrestricted funds		194,336
Restricted funds		15,256
		<u>209,592</u>
Performance related grants		
London Borough of Haringey	184,034	161,869
RMS Southern Division	-	3,386
Mencap	575	5,070
Greater London Authority	1,700	6,800
Bridge	-	2,517
Others	575	-
Niburu	-	900
	<u>186,884</u>	<u>180,542</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

5 Charitable activities

	Day services	Sports and leisure services	Total 2023	Total 2022
	2023	2023		
	£	£	£	£
Staff costs	102,279	-	102,279	103,770
Travelling & transport	12,290	-	12,290	11,150
Client activity costs	2,180	-	2,180	4,002
Insurance	360	-	360	1,849
Telephone	936	-	936	875
Fixtures & fittings	143	11	154	205
Motor vehicles	27	2	29	43
Computer equipment	427	32	459	686
	<u>118,642</u>	<u>45</u>	<u>118,687</u>	<u>122,580</u>
Share of support costs (see note 6)	84,373	8,350	92,723	87,567
Share of governance costs (see note 6)	10,629	-	10,629	10,221
	<u>213,644</u>	<u>8,395</u>	<u>222,039</u>	<u>220,368</u>
Analysis by fund				
Unrestricted funds	211,944	8,395	220,339	205,112
Restricted funds	1,700	-	1,700	15,256
	<u>213,644</u>	<u>8,395</u>	<u>222,039</u>	<u>220,368</u>
For the year ended 5 April 2022				
Unrestricted funds	200,465	4,647		205,112
Restricted funds	10,186	5,070		15,256
	<u>210,651</u>	<u>9,717</u>		<u>220,368</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

6 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Rent, rates & water	25,500	-	25,500	18,923	Use of resources
Insurance	1,762	-	1,762	1,457	Use of resources
Light & heat	3,979	-	3,979	3,502	Use of resources
Telephone	281	-	281	125	Use of resources
Postage & stationery	317	-	317	591	Use of resources
Management & admin	58,834	-	58,834	62,342	Use of resources
Clinical waste & cleaning	830	-	830	564	Use of resources
Repair & maintenance	1,220	-	1,220	-	Use of resources
Sundry costs	-	-	-	63	Use of resources
Legal and professional	-	2,391	2,391	2,379	Governance
Independent examiner's fees	-	2,136	2,136	2,034	Governance
Accountancy fees	-	6,102	6,102	5,808	Governance
	<u>92,723</u>	<u>10,629</u>	<u>103,352</u>	<u>97,788</u>	
Analysed between					
Charitable activities	<u>92,723</u>	<u>10,629</u>	<u>103,352</u>	<u>97,788</u>	

Allocation of support and governance costs

In accordance with SORP (FRS 102) support costs and governance costs have been allocated to the charitable activities to which they relate.

Support costs are allocated to the charitable activities in the following ratio: Day services 93%, Sports & leisure services 7% (2021: Day services 93%, Sports & leisure services: 7%).

Governance costs incurred are allocated to charitable activities in accordance with the Charities SORP and have been fully allocated to Day Services.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

8 Employees

The average monthly number employees during the year was: 8 (2022: 10)

	2023 Number	2022 Number
Working across all services	<u>8</u>	<u>10</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

8 Employees **(Continued)**

Employment costs	2023	2022
	£	£
Wages and salaries	101,479	102,406
Social security costs	-	511
Other pension costs	800	853
	<u>102,279</u>	<u>103,770</u>

There were no employees whose annual remuneration was more than £60,000.

9 Net movement in funds **2023** **2022**

Net movement in funds is stated after charging/(crediting)

	£	£
Depreciation of owned tangible fixed assets	643	934
Operating lease charges	<u>32,111</u>	<u>6,611</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 6 April 2022	<u>21,600</u>	<u>7,103</u>	<u>7,290</u>	<u>35,993</u>
At 5 April 2023	<u>21,600</u>	<u>7,103</u>	<u>7,290</u>	<u>35,993</u>
Depreciation and impairment				
At 6 April 2022	<u>20,986</u>	<u>5,710</u>	<u>7,202</u>	<u>33,898</u>
Depreciation charged in the year	<u>154</u>	<u>460</u>	<u>29</u>	<u>643</u>
At 5 April 2023	<u>21,140</u>	<u>6,170</u>	<u>7,231</u>	<u>34,541</u>
Carrying amount				
At 5 April 2023	<u>460</u>	<u>933</u>	<u>59</u>	<u>1,452</u>
At 5 April 2022	<u>614</u>	<u>1,393</u>	<u>88</u>	<u>2,095</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	28,382	15,451
Other debtors	3,750	4,950
Prepayments and accrued income	6,923	6,735
	<u>39,055</u>	<u>27,136</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	654	-
Other creditors	-	60
Accruals	8,418	8,837
	<u>9,072</u>	<u>8,897</u>

14 Designated funds

The trustees believe that it will become necessary for the charity to purchase its own premises and have set up a designated fund, the property purchase reserve fund, to hold sufficient funds to acquire a suitable property as it becomes available. The balance of the fund at the year end is £140,000 held primarily as cash deposits in business savings accounts.

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	32,111	32,111
Between two and five years	102,000	134,111
	<u>134,111</u>	<u>166,222</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Total key management personnel remuneration	49,272	51,456

Transactions with related parties

During the year amounts totalling £410 (2022: nil) were paid to Mark De Spong, son of the charity's Chief Executive, Angie De Spong, in respect of services provided to the charity included within sessional fees in the financial statements.

HARINGEY MENCAP LIMITED

England & Wales - Charity number 1082380

Accounts

Charity registration number 1082380

Company registration number 03710559 (England and Wales)

OFFICE
COPY

HARINGEY MENCAP LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Smith Ms Lauren Bushby Mr Mark Heath Mr Richard Taylor
Charity number	1082380
Company number	03710559
Registered office	The Bell Brewery 676 High Road Tottenham London N17 0EA
Independent examiner	Caton Fry & Co Ltd Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their annual report and financial statements for the year ended 5 April 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our vision is to create a community where people with learning disabilities are able to realise their full potential and are valued for who they are and the contributions they make. We strive to achieve this vision by engaging in as wide a range of activities as possible involving as many clients as are able to participate in them. In addition, we aim to train facilitators and coaches who can help fulfil our vision, if appropriate, outside our organisation.

Haringey Mencap is a well established voluntary sector organisation that has been in existence since 1954. During this period, it has successfully provided a range of services for disabled children and adults resident in Haringey and the surrounding area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2021/22 was a another challenging year for Haringey Mencap which necessitated changes in the design and delivery of our services due to the pandemic.

Despite these pressures the loyalty and dedication of our staff and volunteers, our sustainable business model and, by no means least, the enthusiasm of our clients, all contributed to a successful year.

During the year we were able to maintain regular sports, fitness, arts and craft activities, Podcasts and online activities due to a number of grants from the Royal Mencap Society, the Together We Can Fund and the GLA Sports Unites fund.

We continued to provide home deliveries of activity packs, welfare visits, welfare telephone calls and online activities via Zoom for clients who were unable to access our services in person.

As in previous years we had special arts and crafts projects for the clients to celebrate Valentine's Day, Chinese New Year, Spring, Easter, Eid, Diwali and Christmas.

Reserve Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, i.e. between £55,000 and £110,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end 'free reserves', i.e. those reserves excluding the designated reserve stood at £96,663 which is considered reasonable.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2022

Financial Review

Total incoming resources for the year amounted to £213,401 (2021: £257,320) and the net deficit suffered for the year amounted to £6,967 (2021: surplus £36,526). Total funds carried forward at 5 April 2022 amounted to £236,663 (2021: £243,630), while cash at bank and in hand stood at £16,329 (2021: £193,572). Restricted funds carried forward amounted to £nil (2021: £nil).

Last year once again we demonstrated the sustainability of our financial model. Clearly the more income we receive the more clients we can help and the more services we can provide. What continues to be of prime importance is that we 'cut our cloth' so that even with limited finances we can enrich the lives of at least some of those with learning disabilities in the local community.

As ever, thanks to continued cost control from the Chief Executive and staff, our expenditure was kept within budget and we continued to benefit from funds secured in previous years

Our accountants (Caton, Fry & Co Ltd) have been of great assistance during what has been a very difficult year to navigate financially and we should like to record our appreciation of their expertise and help.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

The future of all local services will probably continue to be uncertain for many years. We are aware of the continuing restructuring that Haringey Borough Council are making to a number of services for the community and we will continue to offer to the Council and potential clients a high-quality service providing value for money.

For another year we have been led by Angie De Spong as Chief Executive. In addition, the help given by our loyal team of staff has again been exceptional and enabled us to continue to enhance the quality of our service. Each year we continue to be helped by full-time staff, part-time staff and volunteers, and whoever they are, they share a common commitment to help the lives of those with learning disability.

As last year, and every year, Haringey Mencap is a genuine team effort, the product of which is the health, happiness and well being of our clients which is there for all to see. Every year that statement is true and on behalf the Trustees and our clients we continue to give the staff and volunteers our grateful thanks.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006, which was incorporated on 11th January 2007 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of a winding up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Under the requirements of the company's Memorandum and Articles of association the trustee are elected at the Annual General Meeting. Business and Management skills are well represented within the trustee body. The mix of trustee skills, if lost due to retirements, are maintained by requirement and resigning trustees choosing to maintain active contact with the charity providing valuable skills and experience.

Organisational Structure

As with many charities Haringey Mencap is governed by its elected officers and a Board of Trustees/Executive Committee that includes Service Users. The Chief Executive has a small team of Managers and Assistants who carry out the day to day operations of the company. During 2021/2022 there were 2 meetings of the trustees and the Annual General Meeting will take place on 10 August 2022.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2022

Directors

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr David Smith
Ms Lauren Bushby
Mr Mark Heath
Mr Richard Taylor

REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executive

Angie De Spong

Hon Treasurer

Lucy Rea

Executive Committee

Marie Lee
Anne Rea
Gary Witham
Gareth Jones
Gerry Willmott MBE
Lanre Babalola
Joseph Bruce
Lindsay Oliver

PUBLIC BENEFIT STATEMENT

The objectives and activities, and achievements and performance sections of this report clearly set out that the activities which the charity undertakes are for the public benefit.

The Trustees confirm that they have complied with the duty in section 4 of the charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

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

The trustees' report was approved by the Board of Trustees.

Mr Richard Taylor

Chair of Trustees

Dated: 10 August 2022



HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 5 APRIL 2022

The Trustees, who are also the directors of Haringey Mencap Limited for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HARINGEY MENCAP LIMITED

I report on the financial statements of the charity for the year ended 5 April 2022, which are set out on pages 6 to 18.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Haringey Mencap Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

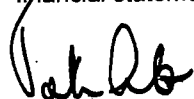
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jonathan Caton FCA FCCA
Institute of Chartered Accountants in England & Wales
Caton Fry & Co Ltd

Chartered Accountants
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Dated: 10 August 2022

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	3,420	-	3,420	35,003
Charitable activities	4	194,336	15,256	209,592	220,454
Investments		389	-	389	1,863
Total income		198,145	15,256	213,401	257,320
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Day services	5	200,465	10,186	210,651	211,276
Sports and leisure services	5	4,647	5,070	9,717	9,518
Total charitable expenditure		205,112	15,256	220,368	220,794
Net (expenditure)/income for the year/					
Net movement in funds		(6,967)	-	(6,967)	36,526
Fund balances at 6 April 2021		243,630	-	243,630	207,104
Fund balances at 5 April 2022		236,663	-	236,663	243,630

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	35,003	-	35,003
Charitable activities	4	207,431	13,023	220,454
Investments		1,863	-	1,863
Total income		<u>244,297</u>	<u>13,023</u>	<u>257,320</u>
<u>Expenditure on:</u>				
<u>Charitable activities</u>				
Day services	5	198,253	13,023	211,276
Sports and leisure services	5	9,518	-	9,518
Total charitable expenditure		<u>207,771</u>	<u>13,023</u>	<u>220,794</u>
Net (expenditure)/income for the year/ Net movement in funds		36,526	-	36,526
Fund balances at 6 April 2020		<u>207,104</u>	-	<u>207,104</u>
Fund balances at 5 April 2021		<u>243,630</u>	-	<u>243,630</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		2,095		3,029
Current assets					
Debtors	11	27,136		20,362	
Cash at bank and in hand		216,329		233,416	
		243,465		253,778	
Creditors: amounts falling due within one year	12	(8,897)		(13,177)	
Net current assets			234,568		240,601
Total assets less current liabilities			236,663		243,630
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		96,663		103,630	
Designated funds: Property purchase reserve fund		140,000		140,000	
			236,663		243,630
			236,663		243,630

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2022. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The accounts were approved by the Trustees on 10 August 2022

Mr Richard Taylor
Chair of Trustees



Company Registration No. 03710559

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET (CONTINUED)

AS AT 5 APRIL 2022

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Haringey Mencap Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bell Brewery, 676 High Road, Tottenham, London, N17 0EA.

2.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

As with organisations Covid-19 has had an impact on the services the charity has been delivering. The Trustees have reviewed the cashflow for the 12 months after the accounts will be approved and consider that there are sufficient funds in place. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are those which the Trustees have decided should be earmarked for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

2 Accounting policies

(Continued)

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where a grant is awarded which relates to services which will be provided partly or fully in subsequent financial periods, the grant income is apportioned on a pro-rata basis, with income relating to the subsequent financial year being deferred and carried forward to be recognised as income in the subsequent financial year, subject to meeting the grant term requirements.

Government Grants are recognised when received or when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	33% on reducing balance
Motor vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

2 Accounting policies

(Continued)

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. Contributions are allocated to unrestricted funds of the charitable activity on which the majority of staff time is spent.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

3 Donations and legacies

	Unrestricted funds	Total
	2022	2021
	£	£
Donations and gifts	3,420	35,003
	<u> </u>	<u> </u>

Included in Donations and gifts is funding of £NIL (2021 : £32,279) in relation to funding received under the Coronavirus Job Retention Scheme.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

4 Charitable activities

	2022 £	2021 £
Performance related grants	180,542	193,503
Other income	29,050	26,951
	<u>209,592</u>	<u>220,454</u>
Analysis by fund		
Unrestricted funds	194,336	
Restricted funds	15,256	
	<u>209,592</u>	
For the year ended 5 April 2021		
Unrestricted funds		207,431
Restricted funds		13,023
		<u>220,454</u>
Performance related grants		
London Borough of Haringey	161,868	170,975
Sport England	5,070	-
RMS Southern Division	3,387	-
Lottery	-	13,023
Mencap	-	3,082
The London Community Foundation	-	2,554
Greater London Authority	6,800	-
Lets Get Digital	-	2,529
Bridge	2,517	-
Others	900	1,340
	<u>180,542</u>	<u>193,503</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

5 Charitable activities

	Day services	Sports and leisure services	Total 2022	Total 2021
	2022	2022		
	£	£	£	£
Staff costs	103,770	-	103,770	106,392
Travelling & transport	11,150	-	11,150	10,086
Client activity costs	4,002	-	4,002	8,020
Insurance	1,849	-	1,849	1,975
Telephone	875	-	875	840
Fixtures & fittings	191	14	205	273
Motor vehicles	40	3	43	65
Computer equipment	638	48	686	1,024
	<u>122,515</u>	<u>65</u>	<u>122,580</u>	<u>128,675</u>
Share of support costs (see note 6)	77,915	9,652	87,567	79,833
Share of governance costs (see note 6)	10,221	-	10,221	12,286
	<u>210,651</u>	<u>9,717</u>	<u>220,368</u>	<u>220,794</u>
Analysis by fund				
Unrestricted funds	200,465	4,647	205,112	207,771
Restricted funds	10,186	5,070	15,256	13,023
	<u>210,651</u>	<u>9,717</u>	<u>220,368</u>	<u>220,794</u>
For the year ended 5 April 2021				
Unrestricted funds	198,253	9,518		207,771
Restricted funds	13,023	-		13,023
	<u>211,276</u>	<u>9,518</u>		<u>220,794</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

6 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Rent, rates & water	18,923	-	18,923	16,253	Use of resources
Insurance	1,457	-	1,457	915	Use of resources
Light & heat	3,502	-	3,502	2,172	Use of resources
Telephone	125	-	125	228	Use of resources
Postage & stationery	591	-	591	4,057	Use of resources
Management & admin	62,342	-	62,342	54,238	Use of resources
Clinical waste & cleaning	564	-	564	888	Use of resources
Repair & maintenance	-	-	-	862	Use of resources
Sundry costs	63	-	63	220	Use of resources
Legal and professional	-	2,379	2,379	4,672	Governance
Independent examiner's fees	-	2,034	2,034	1,974	Governance
Accountancy fees	-	5,808	5,808	5,640	Governance
	<u>87,567</u>	<u>10,221</u>	<u>97,788</u>	<u>92,119</u>	
Analysed between					
Charitable activities	<u>87,567</u>	<u>10,221</u>	<u>97,788</u>	<u>92,119</u>	

Allocation of support and governance costs

In accordance with SORP (FRS 102) support costs and governance costs have been allocated to the charitable activities to which they relate.

Support costs are allocated to the charitable activities in the following ratio: Day services 93%, Sports & leisure services 7% (2021: Day services 93%, Sports & leisure services: 7%).

Governance costs incurred are allocated to charitable activities in accordance with the Charities SORP and have been fully allocated to Day Services.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

8 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	934	1,361
Operating lease charges	28,159	6,611
	<u></u>	<u></u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

9 Employees

The average monthly number employees during the year was: 10 (2020: 9)

	2022	2021
	Number	Number
Working across all services due to pandemic	10	9
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	102,406	104,862
Social security costs	511	522
Other pension costs	853	1,008
	<u> </u>	<u> </u>
	<u>103,770</u>	<u>106,392</u>

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 6 April 2021	21,600	7,103	7,290	35,993
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 5 April 2022	21,600	7,103	7,290	35,993
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 6 April 2021	20,781	5,024	7,159	32,964
Depreciation charged in the year	205	686	43	934
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 5 April 2022	20,986	5,710	7,202	33,898
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 5 April 2022	614	1,393	88	2,095
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 5 April 2021	819	2,079	131	3,029
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

11 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	15,451	11,663
Other debtors	4,950	3,750
Prepayments and accrued income	6,735	4,949
	<u>27,136</u>	<u>20,362</u>

12 Creditors: amounts falling due within one year	Notes	2022	2021
		£	£
Other taxation and social security		-	1,461
Deferred income	13	-	3,417
Other creditors		60	64
Accruals		8,837	8,235
		<u>8,897</u>	<u>13,177</u>

13 Deferred income

Deferred income brought forward at 5 April 2021 related to a small donation of £900 received for an event that was due to take place in this financial year along with a £2,517 grant from Bridge.

14 Designated funds

The trustees believe that it will become necessary for the charity to purchase its own premises and have set up a designated fund, the property purchase reserve fund, to hold sufficient funds to acquire a suitable property as it becomes available. The balance of the fund at the year end is £140,000 held primarily as cash deposits in business savings accounts.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following grants received in the year. For more details of the activities of the grants please refer to the Trustees Report.

	Balance at 6 April 2021 £	Movement in funds		Balance at 5 April 2022 £
		Incoming resources £	Resources expended £	
Art and Walking Project	-	6,800	(6,800)	-
Pod Cast Project	-	3,386	3,386	-
Multi-Sports Project	-	5,070	5,070	-
	-	15,256	(15,256)	-

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	32,111	32,111
Between two and five years	134,111	166,221
	166,222	198,332

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Total key management personnel remuneration	51,456	43,216

Transactions with related parties

There were no transactions with related parties during the course of the year (2021: £NIL).

HARINGEY MENCAP LIMITED

England & Wales - Charity number 1082380

Accounts

**OFFICE
COPY**

Charity Registration No. 1082380

Company Registration No. 03710559 (England and Wales)

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Smith Ms Lauren Bushby Mr Mark Heath Mr Richard Taylor	(Appointed 6 April 2020)
Charity number	1082380	
Company number	03710559	
Registered office	The Bell Brewery 676 High Road Tottenham London N17 0EA	
Independent examiner	Caton Fry & Co Ltd Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD	

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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Independent examiner's report	5
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Balance sheet	8
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HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2021

The Trustees present their report and financial statements for the year ended 5 April 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our vision is to create a community where people with learning disabilities are able to realise their full potential and are valued for who they are and the contributions they make. We strive to achieve this vision by engaging in as wide a range of activities as possible involving as many clients as are able to participate in them. In addition, we aim to train facilitators and coaches who can help fulfil our vision, if appropriate, outside our organisation.

Haringey Mencap is a well established voluntary sector organisation that has been in existence since 1954. During this period, it has successfully provided a range of services for disabled children and adults resident in Haringey and the surrounding area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2020/21 was a challenging year for Haringey Mencap which necessitated changes in the design and delivery of our services due to the pandemic.

Despite these pressures the loyalty and dedication of our staff and volunteers, our sustainable business model and, by no means least, the enthusiasm of our clients, all contributed to a successful year.

During the year we were able to maintain regular multi-sports and activity sessions due to grants from National Lottery, Royal Mencap Society, Sport England, London Community foundation and Leeds Building Society. Delivery was adapted to the individual needs and shielding requirements of our clients. We undertook face to face delivery within our building, home deliveries of activity packs, welfare home visits, welfare telephone calls and online delivery after we were all introduced to the world of Zoom.

As in previous years we had special arts and crafts projects for the clients to celebrate Valentine's Day, Chinese New Year, Sports, Spring, Easter, Eid, Diwali and Christmas.

Reserve Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, i.e. between £55,000 and £110,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end 'free reserves', i.e. those reserves excluding the designated reserve stood at £103,630 which is considered reasonable.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2021

Financial Review

Total incoming resources for the year amounted to £257,320 (2020: £228,753) and net surplus for the year amounted to £36,526 (2020: deficit £9,167). Total funds carried forward at 5 April 2021 amounted to £243,360 (2020 £207,104), while cash at bank and in hand stood at £233,416 (2020: £193,572). Restricted funds carried forward amounted to £nil (2020: £nil).

The year to 5th April 2021 demonstrated the sustainability of our financial model. Clearly the more income we receive the more clients we can help and the more services we can provide. What continues to be of prime importance is that we 'cut our cloth' so that even with limited finances we can enrich the lives of at least some of those with learning disabilities in the local community.

As ever, thanks to continued cost control from the Chief Executive and staff, our expenditure was kept within budget and we continued to benefit from funds secured in previous years

Our accountants (Caton, Fry & Co Ltd) have been of great assistance during what has been a very difficult year to navigate financially and we should like to record our appreciation of their expertise and help.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

The future of all local services will probably continue to be uncertain for many years. We are aware of the continuing restructuring that Haringey Borough Council are making to a number of services for the community and we will continue to offer to the Council and potential clients a high-quality service providing value for money.

For another year we have been fortunate to have been led by Angie De Spong as Chief Executive. In addition, the help given by our loyal team of staff has again been exceptional and enabled us to continue to enhance the quality of our service. Each year we continue to be helped by full-time staff, part-time staff and volunteers, and whoever they are, they share a common commitment to help the lives of those with learning disability. As last year, and every year, Haringey Mencap is a genuine team effort, the product of which is the health, happiness and well being of our clients which is there for all to see. Every year that statement is true and on behalf the Trustees and our clients we continue to give the staff and volunteers our grateful thanks.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006, which was incorporated on 11th January 2007 and registered as a charity in 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of a winding up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Under the requirements of the company's Memorandum and Articles of association the trustee are elected at the Annual General Meeting. Business and Management skills are well represented within the trustee body. The mix of trustee skills, if lost due to retirements, are maintained by requirement and resigning trustees choosing to maintain active contact with the charity providing valuable skills and experience.

Organisational Structure

As with many charities Haringey Mencap is governed by its elected officers and a Board of Trustees/Executive Committee that includes Service users. The Chief Executive has a small team of Managers and Assistants who carry out the day to day operations of the company. During 2020/2021 there were 2 meetings of the trustees and the Annual General Meeting will take place on 28 July 2021.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 5 APRIL 2021

Directors

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Clive Myers	(Deceased 6 April 2020)
Mr Colin Francis	(Resigned 1 June 2020)
Mr David Smith	
Ms Lauren Bushby	
Mr Mark Heath	
Mr Richard Taylor	(Appointed 6 April 2020)

REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executive

Angie De Spong

Hon Treasurer

Lucy Rea

Executive Committee

Marie Lee
Anne Rea
Gary Witham
Gareth Jones
Gerry Willmott MBE
Lanre Babalola
Joseph Bruce
Lindsay Oliver

PUBLIC BENEFIT STATEMENT

The objectives and activities, and achievements and performance sections of this report clearly set out that the activities which the charity undertakes are for the public benefit.

The Trustees confirm that they have complied with the duty in section 4 of the charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

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

The trustees' report was approved by the Board of Trustees.

Mr Richard Taylor

Chair of Trustees

Dated: 28 July 2021



HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 5 APRIL 2021

The Trustees, who are also the directors of Haringey Mencap Limited for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

**HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HARINGEY MENCAP LIMITED**

I report on the financial statements of the charity for the year ended 5 April 2021, which are set out on pages 6 to 18.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Haringey Mencap Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of Chartered Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

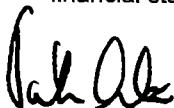
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jonathan Caton FCA FCCA
Institute of Chartered Accountants in England & Wales
Caton Fry & Co Ltd

Chartered Accountants
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Dated: 28 July 2021

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	35,003	-	35,003	7,261
Charitable activities	4	207,431	13,023	220,454	217,488
Other trading activities	5	-	-	-	2,053
Investments		1,863	-	1,863	1,951
Total income		244,297	13,023	257,320	228,753
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Day services	6	198,253	13,023	211,276	231,498
Sports and leisure services	6	9,518	-	9,518	6,422
Total charitable expenditure		207,771	13,023	220,794	237,920
Net income/(expenditure) for the year/ Net movement in funds		36,526	-	36,526	(9,167)
Fund balances at 6 April 2020		207,104	-	207,104	216,271
Fund balances at 5 April 2021		243,630	-	243,630	207,104

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	7,261	-	7,261
Charitable activities	4	211,708	5,780	217,488
Other trading activities	5	2,053	-	2,053
Investments		1,951	-	1,951
Total income		222,973	5,780	228,753
<u>Expenditure on:</u>				
<u>Charitable activities</u>				
Day services	6	225,718	5,780	231,498
Sports and leisure services	6	6,422	-	6,422
Total charitable expenditure		232,140	5,780	237,920
Net income/(expenditure) for the year/ Net movement in funds		(9,167)	-	(9,167)
Fund balances at 6 April 2019		216,271	-	216,271
Fund balances at 5 April 2020		207,104	-	207,104

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 5 APRIL 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		3,029		622
Current assets					
Debtors	12	20,362		23,888	
Cash at bank and in hand		233,416		193,572	
		253,778		217,460	
Creditors: amounts falling due within one year	13	(13,177)		(10,978)	
Net current assets			240,601		206,482
Total assets less current liabilities			243,630		207,104
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		103,630		67,104	
Designated funds: Property purchase reserve fund		140,000		140,000	
			243,630		207,104
			243,630		207,104

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2021. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The accounts were approved by the Trustees on 28 July 2021

Mr Richard Taylor
Chair of Trustees



Company Registration No. 03710559

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

Charity information

Haringey Mencap Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bell Brewery, 676 High Road, Tottenham, London, N17 0EA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As with organisations Covid-19 has had an impact on the services the charity has been delivering. The Trustees have reviewed the cashflow for the 12 months after the accounts will be approved and consider that there are sufficient funds in place. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are those which the Trustees have decided should be earmarked for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

Where a grant is awarded which relates to services which will be provided partly or fully in subsequent financial periods, the grant income is apportioned on a pro-rata basis, with income relating to the subsequent financial year is being deferred and carried forward to be recognised as income in the subsequent financial year, subject to meeting the grant term requirements.

Government Grants are recognised when received or when there is reasonable assurance that the grant conditions will be met and the grants will be received.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	33% on reducing balance
Motor vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. Contributions are allocated to unrestricted funds of the charitable activity on which the majority of staff time is spent.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

3 Donations and legacies

	Unrestricted funds	Total
	2021	2020
	£	£
Donations and gifts	35,003	7,261
	<u> </u>	<u> </u>

Included in Donations and gifts is funding of £32,279 (2020 : £NIL) in relation to funding received under the Coronavirus Job Retention Scheme.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

4 Charitable activities

	Day services	Sports & leisure services	Total 2021	Total 2020
	£	£	£	£
Performance related grants	193,503	-	193,503	203,817
Other income	26,951	-	26,951	13,671
	<u>220,454</u>	<u>-</u>	<u>220,454</u>	<u>217,488</u>
Analysis by fund				
Unrestricted funds	207,431	-	207,431	
Restricted funds	13,023	-	13,023	
	<u>220,454</u>	<u>-</u>	<u>220,454</u>	
For the year ended 5 April 2020				
Unrestricted funds	211,708	-		211,708
Restricted funds	-	5,780		5,780
	<u>211,708</u>	<u>5,780</u>		<u>217,488</u>
Performance related grants				
London Borough of Haringey	170,975	-	170,975	198,037
Sport England	-	-	-	2,340
The London Community Foundation	2,554	-	2,554	2,440
Lottery	13,023	-	13,023	-
Mencap	3,082	-	3,082	-
Leeds Building Society	840	-	840	-
Tesco	500	-	500	1,000
Lets Get Digital	2,529	-	2,529	-
	<u>193,503</u>	<u>-</u>	<u>193,503</u>	<u>203,817</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

(Continued)

5 Other trading activities

	Unrestricted 2021	2020
	£	£
Sessional fees	-	2,053

6 Charitable activities

	Day services 2021 £	Sports and leisure services 2021 £	Total 2021 £	Total 2020 £
Staff costs	106,392	-	106,392	120,947
Travelling & transport	10,086	-	10,086	11,236
Client activity costs	8,020	-	8,020	1,869
Sessional fees	-	-	-	200
Insurance	1,975	-	1,975	1,835
Telephone	840	-	840	831
Fixtures & fittings	254	19	273	85
Motor vehicles	60	5	65	96
Computer equipment	952	72	1,024	84
	128,579	96	128,675	137,183
Share of support costs (see note 7)	70,411	9,422	79,833	91,486
Share of governance costs (see note 7)	12,286	-	12,286	9,251
	211,276	9,518	220,794	237,920
Analysis by fund				
Unrestricted funds	198,253	9,518	207,771	232,140
Restricted funds	13,023	-	13,023	5,780
	211,276	9,518	220,794	237,920
For the year ended 5 April 2020				
Unrestricted funds	225,718	6,422		232,140
Restricted funds	5,780	-		5,780
	231,498	6,422		237,920

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

7 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Rent, rates & water	16,253	-	16,253	15,000	Use of resources
Insurance	915	-	915	885	Use of resources
Light & heat	2,172	-	2,172	9,273	Use of resources
Telephone	228	-	228	208	Use of resources
Postage & stationery	4,057	-	4,057	407	Use of resources
Management & admin	54,238	-	54,238	62,123	Use of resources
Clinical waste & cleaning	888	-	888	1,822	Use of resources
Repair & maintenance	862	-	862	294	Use of resources
Sundry costs	220	-	220	1,474	Use of resources
Legal and professional	-	4,672	4,672	1,865	Governance
Independent examiner's fees	-	1,974	1,974	1,914	Governance
Accountancy fees	-	5,640	5,640	5,472	Governance
	<u>79,833</u>	<u>12,286</u>	<u>92,119</u>	<u>100,737</u>	
Analysed between					
Charitable activities	<u>79,833</u>	<u>12,286</u>	<u>92,119</u>	<u>100,737</u>	

Allocation of support and governance costs

In accordance with SORP (FRS 102) support costs and governance costs have been allocated to the charitable activities to which they relate.

Support costs are allocated to the charitable activities in the following ratio: Day services 93%, Sports & leisure services 7% (2020: Day services 93%, Sports & leisure services: 7%).

Governance costs incurred are allocated to charitable activities in accordance with the Charities SORP and have been fully allocated to Day Services.

8 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	1,361	264
Operating lease charges	<u>6,611</u>	<u>6,611</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

10 Employees

The average monthly number employees during the year was: 9 (2019: 13)

	2021 Number	2020 Number
Day Services	-	11
Sports & Leisure Services	-	3
Working across all services due to pandemic	9	-
Total	9	14

	2021 £	2020 £
Employment costs		
Wages and salaries	104,862	118,092
Social security costs	522	1,715
Other pension costs	1,008	1,140
	106,392	120,947

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 6 April 2020	20,764	4,170	7,290	32,224
Additions	836	2,933	-	3,769
At 5 April 2021	21,600	7,103	7,290	35,993
Depreciation and impairment				
At 6 April 2020	20,508	4,000	7,095	31,603
Depreciation charged in the year	273	1,024	64	1,361
At 5 April 2021	20,781	5,024	7,159	32,964
Carrying amount				
At 5 April 2021	819	2,079	131	3,029
At 5 April 2020	257	170	195	622

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	11,663	15,500
Other debtors	3,750	3,750
Prepayments and accrued income	4,949	4,638
	<u>20,362</u>	<u>23,888</u>

13 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		1,461	-
Deferred income	14	3,417	900
Other creditors		64	291
Accruals		8,235	9,787
		<u>13,177</u>	<u>10,978</u>

14 Deferred income

Deferred income brought forward at 5 April 2020 related to a small donation of £900 received for an event that was originally due to take place in this financial year. However due to the pandemic this event was postponed and so £900 has been deferred to the following year along with a £2,517 Bridge Renewal Grant.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following grants received in the year. For more details of the activities of the grants please refer to the Trustees Report.

	Balance at 6 April 2020	Movement in funds Incoming resources	Resources expended	Balance at 5 April 2021
	£	£	£	£
Lottery	-	13,023	(13,023)	-
	<u>-</u>	<u>13,023</u>	<u>(13,023)</u>	<u>-</u>
	<u>-</u>	<u>13,023</u>	<u>(13,023)</u>	<u>-</u>

HARINGEY MENCAP LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021

16 Designated funds

The trustees believe that it will become necessary for the charity to purchase its own premises and have set up a designated fund, the property purchase reserve fund, to hold sufficient funds to acquire a suitable property as it becomes available. The balance of the fund at the year end is £140,000 held primarily as cash deposits in business savings accounts.

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	32,111	6,611
Between two and five years	166,221	19,832
	<u>198,332</u>	<u>26,443</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Total key management personnel remuneration	<u>43,216</u>	<u>54,865</u>

Transactions with related parties

During the year amounts totalling £Nil (2020: £80) was paid to Mark De Spong, son of the charity's Chief Executive, Angie De Spong, in respect of services provided to the charity included within sessional fees in the financial statements.