

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)
CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 19

**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>2,657</u>	<u>3,420</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	32,111	6,611
	<u>32,754</u>	<u>7,545</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	21,600	7,103	7,290	35,993
At 5 April 2023	21,600	7,103	7,290	35,993
Depreciation and impairment				
At 6 April 2022	20,986	5,710	7,202	33,898
Depreciation charged in the year	154	460	29	643
At 5 April 2023	21,140	6,170	7,231	34,541
Carrying amount				
At 5 April 2023	460	933	59	1,452
At 5 April 2022	614	1,393	88	2,095

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 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.

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.