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# Report and Financial Statements

For the year ended 31<sup>st</sup> March 2021

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## **Barnet Mencap**

A company Limited by Guarantee

Charity number 1089388

Company number 04274621

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Legal and Administrative Details for the Year Ended 31 March 2021

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<b>Status:</b>	Registered as a company limited by guarantee (No. 04274621) on 21 August 2001, and as a charity (No.1089388) on 19 November 2001.	
	Barnet Mencap took over the activities of the Borough of Barnet Society for Mentally Handicapped Children and Adults (charity number 245086) on 1 April 2003.	
	The Directors are Trustees for the purposes of Charity Law.	
	In the event of the company being wound up, the liability of Members is limited to £1 per member of the company.	
<b>Charity Number</b>	1089388	
<b>Company Number</b>	04274621	
<b>Registered Office and Business Address</b>	35 Hendon Lane Finchley London N3 1RT	
<b>Board of Directors</b>	Andrew Waite Sheila Oliver Mike Wiffen	Chairman (resigned 25 <sup>th</sup> November 2020) Vice Chair (Chair from 25 <sup>th</sup> November 2020) Honorary Treasurer
	Kinjal Amin Prithma Athwal-Shah Tom Glenister Meg Kirk Faib Riley Cristina Sarb Kate Tokley	(appointed 25 <sup>th</sup> November 2020) (co-opted 7 <sup>th</sup> January 2021) (resigned 25 <sup>th</sup> November 2020)    (co-opted 7 <sup>th</sup> January 2021)
<b>Chief Executive</b>	Ray Booth	
<b>Company Secretary</b>	Ray Booth	
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
<b>Auditors:</b>	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG	

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## Chair's Report

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In December 2020 it was both a pleasure and a privilege to move from Vice Chair to Chair of Barnet Mencap.

In common with many other organizations in the sector - and across society, this has been a uniquely challenging year for us. However, I am very proud to have led an organization which has shown such resilience and continued to meet the needs of its clients by being adaptable and innovative. By working with local partners, we have also provided support to many new clients, who risked being isolated during these difficult times.

During the year our long-standing respite service at Sherrick House has been wound down, but we are excited by the opportunities presented to us in the new premises in Station Road, where we hope to be delivering a number of our services from autumn 2021 onwards.

Financially we have ended the year in a stronger position due to a number of factors, including the Sherrick House closure referred to above. Fundraising obtained a number of new grants, some fee increases and additional grants were gained from the Council, our financial management improved and the value of our investments recovered most of the 2019/20 losses.

We continue to work closely with our local authority partners who are very satisfied with the services which they contract to us, and we are also very pleased to have bid successfully for a number of grants including one which has enabled us to restart the Open-Door Project and another to develop a new digital inclusion project.

Our Board and Sub-group meetings continue to strive to provide the best possible leadership and enable Barnet Mencap to deliver excellent services to its clients. Our aim is to provide the right balance of challenge and support to the organization and, although we were sad to see two of our Board members step down, we are also very pleased to have co-opted two new Board Members who bring a new range of skills and enthusiasm to our Board. We have taken this opportunity to audit the Board's skills and develop a Training Plan and Board Workplan so we can develop the Board to meet all aspects of the Code of Good Governance during 2021/22.

Therefore we look back proudly on everything we have achieved during 2020/21, look forward to consolidating these projects during 2021/22 and to developing our 3-year Business Plan for 2022/25 in consultation with all our partners, so it reflects the needs and aspirations of our service users and the wider community.



Sheila Oliver  
Chair of Trustees

## OBJECTIVES AND ACTIVITIES

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

The trustees confirm that the financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice- Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

1. The purpose of Barnet Mencap is to promote its charitable objectives so that it can respond to the needs of people with learning disabilities and/or additional disabilities, their families and carers. Barnet Mencap operates in the London Borough of Barnet.
2. Barnet Mencap provides services and support for children and adults with learning disabilities and/or autism. These services include parenting programmes, advice and information for parent carers, short breaks for children and adults and a leisure and learning project. It provides advice, information, support, housing and outreach for adults. Barnet Mencap also works to support employment opportunities and to increase public awareness and understanding of the problems and abilities of people with learning disabilities and their families. Barnet Mencap has a project to increase the reporting of hate crimes. There is a project developing a screening programme and support for autistic people.
3. Barnet Mencap's activities have been carried out to help meet the needs of people with learning disabilities and their families for the public benefit. The trustees understand their responsibility to keep this public benefit central to the work and activities.
4. Children and adults with learning disabilities continue to face significant barriers to their full and equal participation in society. Poverty, discrimination, social isolation and health inequalities are common and enduring features of their lives. Barnet Mencap's services are provided to increase opportunities for people to build on their strengths, and support them to develop skills to be active citizens in their community. Through advice and information, staff support enables them to live as independently with as much control as possible.
5. Barnet Mencap employs staff to provide services and support, and funds its work through contracts, grants and general fundraising. The organisation sets out its strategy in its Business Plan. It sees the rights of children and adults with learning disabilities, and their carers, as the starting point for recognising the need for services and support. The strategy is to ensure that there is good early years support, both practical and emotional, to help children under five thrive, be healthy and be ready for school. Adults and older children with learning disabilities need advice and information to make choices about what is important to them, to feel safe and to have good physical and mental health and quality of life.

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OBJECTIVES AND ACTIVITIES (continued)

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Barnet Mencap works in partnership with statutory and voluntary organisations to bring about strategic change. Each project has a Development Plan which sets out aims that contribute to the long term objectives and helps the organisation monitor progress, recognise its achievements, and respond where there are delays or obstacles to its strategy.

6. The Development Plans see success in terms of increasing the number of beneficiaries, their satisfaction, the quality of the services and support provided, and their effectiveness in promoting wellbeing and independence. The Board monitors the Development Plans at its meetings.
7. Barnet Mencap ensures that it has sufficient staff and volunteers to provide support effectively, and that staff and volunteers have the training, supervision and support to maintain and develop quality services.

The organisation has not used volunteers in the office and community services for adults and children during 2020-21. Measurement issues, including attributing an economic value to the contribution of general volunteers, prevent the inclusion of their contribution in the statement of financial activities.

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## ACHIEVEMENTS AND PERFORMANCE

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In the year 2020-21 Barnet Mencap provided its core services:

- (a) support for disabled children and parent carers;
- (b) leisure and learning projects;
- (c) housing and support; and
- (d) short breaks for children and adults with learning disabilities.

The Covid-19 pandemic has dominated life throughout 2020-21.

Most of the services experienced some disruption and had to adapt so that they could maintain support for children and adults with learning disabilities and/or autism.

Please see table overleaf.

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£41,500	Information, Advice and Guidance for parent carers	<p>Staff provide information, advice and guidance for the parent carers of disabled children; as well as workshops. The service is commissioned by Barnet council.</p> <p>In 2020-21 staff supported families remotely, by phone or online, and saw parent carers in person where the needs were urgent and this was compatible with the government's Covid guidance. 332 parent carers were supported, 28 fewer than the previous year. This again surpassed the target of 240 parent carers. The team rang families and risk assessed those needing additional support when schools were closed and other services were unavailable.</p>	<p>Parent carers will have the advice and information they need to support their child and maintain family life. They will feel confident that their child is able to thrive in education, socially and are healthy, and know how to access the support they need.</p>	<p>Parents have improved economic circumstances, are supported with appeals and disputes and are signposted to other services.</p>
£35,000	Parenting Programmes	<p>Over the year, staff ran 7 parenting programmes. These were held online, from October when it became clear that in-person courses could not be safely resumed. 75 parents were supported by the parenting project, with 39 starting the programmes and 34 completing them. This is 23 fewer than 2019-20. The helpline supported 41 parents. The staff introduced two new programmes, Family Links and E-Pats (Early Positive Approaches to Support), which replaced Triple P. More staff have been trained to facilitate E-Pats and this will now be offered to families of children under 5. Staff supported parent carers over the phone who were struggling to manage at home during the pandemic.</p> <p>The ADHD pilot continued for 6 children.</p>	<p>Parent carers learn skills that help them in their role and increase their knowledge about their child's behaviour, health, eating and sleeping patterns.</p>	<p>Parent carers feel more confident in their role and their ability to access support when they need it. They also develop connections with other parent carers, and often sustain these after the course has ended.</p>



ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
		Staff are also involved in forums to develop the Local Offer, and the Early Help Hubs, and joined the SEND Partnership Board in December 2020		
£34,100	Short Breaks for Children and young people	<p>Take a Break provides short breaks for disabled children and their families. The breaks take place in the community or the family home.</p> <p>For long periods in 2020-21 families were apprehensive about taking breaks but 31 were supported in the community or at home only 5 fewer than the previous year. The TAB team had to cancel activity programmes in the school holidays as they could not be safely provided. The service expects referrals to increase in 2021-22 and has recruited more staff and a new Coordinator.</p>	Children develop new interests; parents get a short break from their caring responsibilities.	Children have opportunities to develop skills, make friends and have fun. Parent carers are able to have time for themselves in a way that best suits them
£275,154	Leisure and Learning Projects	<p>The Community Opportunities Project (COPs), which comprises Springboard and Fit2gether, facilitate leisure and learning projects and develop peer support as part of the Bright Futures contract.</p> <p>COPs provided support for 82 people during the year. In-person activities ran between August and December, when the rates of Covid infections meant staff could no longer do this safely. 21 members took part in face to face activities at this time. There were online activities, such as Zumba, yoga, disco workout, while other activities took place in person, with swimming and walking especially popular. A total of 350 people took part in COPs' activities and online programme.</p>	People have had fun and learnt skills. They report the benefits of meeting new people, feeling fitter and less isolated.	<p>People have developed skills and relationships which have helped them to remain as independent as possible.</p> <p>People will have improved physical and mental health.</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
		<p>In the first three months of the year, staff rang members to assess the risks they faced at home and provided 1:1 support for the people who were most in need of it.</p> <p>The Have Your Say group continued online and 14 members remained active this year. There were 12 meetings in 2020-21 and the members were given equipment and taught how to participate. The group covered a number of topics over the year, including restorative justice, Safe Places, shopping safely online, responsible social media, health and wellbeing after Covid.</p>		Mainstream services have a better understanding of people with learning disabilities and autism, what is important to them and the support they need. People with learning disabilities directly deliver this message.
£832,718	Housing and Support	<p>Equality Housing's Community Link Workers provide support for tenants in their own homes, in the shared houses, and as part of an outreach service. There has been no increase in the number of clients (69).</p> <p>Staff also provide a housing management service for the three houses, and collect rents.</p> <p>The team adapted support in the shared houses, with dedicated staff in each house, to prevent the chances of cross-infection, but maintained in-person support throughout the pandemic. The Equality Housing Team is reviewing its model and the best way to attract new tenants and fill voids when people move-on.</p>	Tenants live as independently as possible in the community; they do this by learning and maintaining skills, and taking opportunities to develop friendships and relationships through work and volunteering.	People benefit from having a secure home. They have the information and advice to make choices; to live valued lives in the community; to remain safe, healthy and active; and to contribute to their communities.

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£137,929	Short Breaks for adults with learning and/or other disabilities	<p>Most families cancelled short breaks at Sherrick House. The staff team provided a service for two families between April and September, and 11 people went on holiday.</p> <p>By September, the level of utilisation - following a long period of reduced demand - meant the residential service was no longer viable and stopped in September. All of the families were reviewed by the Barnet Learning Disability Service and offered alternative short breaks.</p> <p>We provided 144 nights to 8 clients across the first half of 2020-21. We provided 363 day breaks to 8 clients over the course of the year, a large increase from 35 days in 2019-20.</p>	People learn new skills and try new activities. Some people utilise these skills when they move on to supported living services.	Parents and carers have regular short breaks as part of a package of support that helps them to sustain their caring role.

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ACHIEVEMENTS AND PERFORMANCE (continued)

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Barnet Mencap sets out its objectives for the year in the Development Plans. These were agreed in advance of the pandemic and were used by the teams to guide their work in spite of the huge challenges presented by Covid lockdowns and restrictions at different times of the year.

- a) In April, staff offered a new service. The Project 300 team made regular phone calls to 251 people with learning disabilities, known to the Barnet Learning Disability Service, and their families. Staff carried out welfare checks to ensure people had enough food and medication and offered emotional support. This continued through the year and facilitated extra help for people with Down's Syndrome and over annual health checks, vaccinations, carers' support and safeguarding. Project 300 has now been incorporated into the Bright Futures contract.
- b) Working for You provided most of its support over the telephone in 2020-21 and supported 194 people with learning disabilities and/or autism. This compares with 193 in 2019-20. The most common reasons for referrals to the team are benefits, followed by general advice, freedom passes, housing, moving on and employment. There were 88 people new to the service.
- c) The Employment Service had secured only 8 jobs in 2019-20 and faced very difficult circumstances this year. Much of the economy was put on hold because of the pandemic and this affected hospitality and retail, two of the best sources of jobs for people with learning disabilities. Staff provided support via telephone and online courses, and 7 people went into paid work. The objective was to support people to remain in jobs and maintain the skills and confidence of the 36 people using the service and ensure they are not left further behind when the economy recovers in 2020-21.
- d) Bright Futures has a goal of raising awareness of people with learning disabilities and autism, and how to better work with them. Sessions were provided online for 269 people. Staff delivered 27 sessions for 22 organisations, including Barnet Carers Centre, the Community Security Trust, Healthwatch, Barnet Job Centre and Jewish Women's Aid.
- e) There were 9 disability hate crimes reported in Barnet in 2020-21, one more than last year. The Hate Crime Reporting Project responded to concerns about hate crime against the Chinese community, continued to work closely with Middlesex University, the other reporting centres and Why Me?. The Coordinator organised events online for Safeguarding Month and Hate Crime Week. A new Hate Crime Strategy was launched by the council. Barnet Mencap has taken on responsibility for Safe Places, a scheme to provide support for adults with learning disabilities and will develop it in 2021-22 as lockdown restrictions are eased.

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ACHIEVEMENTS AND PERFORMANCE (continued)

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- f) Barnet Mencap staff continue to be members of the Safer Communities Partnership Board, Barnet Safeguarding Adults Board, and the Access to Justice sub-group. They have worked closely with the Multi-agency Safeguarding Hub (MASH) and helped to establish the new MASH/Voluntary and Community Sector (VCS) group, which is designed to improve safeguarding work across agencies and completed a self-assessment for the sector. Barnet Mencap conducted two safeguarding audits and one outcome will be a new checklist to help staff adhere to the procedures for adults at risk. There were 67 responses to the borough-wide survey on financial abuse, coordinated by Barnet Mencap
- g) The significant loss of £81,802 in 2019-20 led to an increased focus on fundraising. The Fundraiser applied for grants as it was not possible to undertake community and events activities. This raised £25,300 for emergency supplies - delivered to disabled children and adults at the start of the pandemic - and to address digital inclusion. Another £103,000 was secured to re-establish the Open Door project over the next three years. A grant of £5,000 helped COPs to arrange sporting activities. £4,000 Was raised through the Big Give, a new online initiative in December 2020.
- h) The Autism Service adapted to support people remotely. This included emotional support for callers, who were often very anxious, and conducting the screening assessments online. 103 people were supported over the year compared with 209 in 2019-20. Staff have contributed to the new Suicide Prevention Strategy, and explored with Mind in Barnet how a specialist counselling service for autistic people could be funded and provided.
- i) The Covid pandemic affected every aspect of life for people across the globe. Barnet Mencap carefully followed government advice on personal protective equipment and managing the office safely, with hand hygiene, social distancing and ventilation. It used risk assessments for its services, keeping the office open for staff. Royal Mencap, ACEVO, Bates Wells, the Adults' and Childrens' Liaison groups and the Chief Executive's Network were important sources of additional information and advice, as Barnet Mencap implemented government guidance and worked closely with the council and health services. The council provided a series of grants that help Barnet Mencap manage financially as the pandemic continued through the year.
- j) Barnet Mencap produced a film to raise awareness of cancer screening for people with learning disabilities, paid staff and family carers. Working with Attain, a professional film company, and a cast of people with learning disabilities and local health professionals, the film and easy read materials were launched in January and will be followed by training for service providers.

A new report on good oral health care was funded by CommUNITY Barnet and promoted a series of awareness-raising sessions for adults and children with learning disabilities.

Barnet Mencap is a member of Healthwatch and has worked with Inclusion Barnet since they took on the contract in April 2020.

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ACHIEVEMENTS AND PERFORMANCE (continued)

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- k) The Board, HR and Finance Sub-committees have met online in 2020-21. The AGM was also held online and Sheila Oliver has succeeded Andrew Waite as Chair. Two new people have brought their skills and knowledge to the Board since they were co-opted in the winter. The Board decided to extend the current Business Plan for a year and engage widely before developing a new one for 2022-25.
- l) Barnet Mencap has reflected on some of the lessons of the Black Lives Matter and Charities So White campaigns. A group of staff met to discuss how Barnet Mencap can better address racism in the course of its work, and more effectively implement its Equality, Diversity and Inclusion policy.

## FINANCIAL REVIEW

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Barnet Mencap had a much-improved financial year in 2020/21, finishing with a net surplus of £191,653 following several years of deficits, and our unrestricted reserves increased by £167,689 to £434,813. Of these unrestricted reserves the Board has designated £168,802 for specific purposes leaving our usable reserves at a healthy £266,011, over £100,000 more than twelve months ago.

Our main source of funding remains the London Borough of Barnet, mainly through contracts which accounted for 51% of our income which increased overall by around £80,000 in 2020/21. Grants from the Council added a further 6% to our income. The charity maintains a close watch on opportunities to bid for further contracts and grants and has had some excellent results during the year.

The results achieved in 2020/21 reflect our improved approach to budgeting and financial management. The closure of Sherrick House released what had become an unsustainable drain on our resources, we were able to agree higher prices for some services from the Council and the value of our investments regained most of the 2019/20 losses.

Other than contracts and grants we have been seeking to increase our resources through fundraising, donations and/or sponsorship for specific projects, and have taken advantage of funding made available by the Government in respect of Covid-19. Whilst the economy is now recovering we remain cautious as to the future, and the recent announcement by the Government around social care funding offered little respite for the immediate future and further doubts for the longer term.

### **Reserves Policy**

Barnet Mencap has determined that its level of unrestricted usable reserves should be in the region of two to three months of annual unrestricted expenditure. As stated above our usable reserves stood at £268,011 at 31 March 2021 which fell within the policy requirement.

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## PRINCIPAL RISKS AND UNCERTAINTIES

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Barnet Mencap faces a number of risks and uncertainties. It produces a Risk Register to help identify and manage these risks, including:-

1. The Covid pandemic continues to have a huge impact on health and care services as well as more widely on society and the economy. It affects each of the specific risks and uncertainties. In 2019-20, Barnet Mencap adapted its services, for example, restoring online the parenting programmes that were initially suspended. Barnet Mencap made use of the Furlough Scheme but in September did have to make some posts redundant at Sherrick House. The government's Road Map for removing statutory measures, such as a face coverings and social distancing is set out for summer, while infection rates and new variants are a cause for concern.

COPs suspended its in-person activities again during the second lockdown. This was based on risks assessments of the rising infection rates and the shortage of venues where social distancing could safely be managed.

Over the year, some staff worked from home but most have successfully returned to the office for part of the week on a rota basis. Testing, the early availability of vaccines for care staff and PPE has enabled staff to mitigate the risks of Covid. There has been a focus on maintaining staff wellbeing and good mental health in response to the stresses of the pandemic.

2. Budget Monitoring

Following the financial losses in 2020-21 Barnet Mencap introduced new procedures, for managing the budget, and for improving cash flow. The budget position remained a concern throughout most of the year, especially with the financial losses sustained by the short breaks services. But the end of year figures were improved through payments by the council, lower than expected void rates in the shared houses and carefully managing Barnet Mencap's operational costs.

3. Sherrick House

The long-standing difficulties of utilisation at Sherrick House were compounded by Covid, which had a severe impact on the service. Only two people used the residential service, with little prospect of that changing, and facing substantial financial losses, the service closed in September. Some staff were made redundant.

There was limited take up of alternative, home-based short breaks. This service was transferred and became part of Barnet Mencap's Community Services in January 2021, alongside Take a Break.



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PRINCIPAL RISKS AND UNCERTAINTIES (continued)

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The building at Sherrick House is due to be closed in March 2021 and Barnet council has provided an alternative venue for activities at Station road. Barnet Mencap will work with AgeUK Barnet to develop this new venue.

4. Care Quality Commission (CQC)

In 2020-21, Barnet Mencap made changes to its CQC registration. It is no longer registered to provide residential services but this continues for personal care. Barnet Mencap moved its location from Sherrick House back to the office at Hendon Lane. It is in the process of applying for a new Registered Manager.

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## PLANS FOR THE FUTURE

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The government's Road Map has set out milestones for lifting Covid restrictions. Barnet Mencap is considering carefully how it restores more face-to-face services, whilst also retaining some of the innovations that have been successful over the past year.

Barnet Mencap is exploring a hybrid model for some staff where they will combine working in the office and at home.

The contract for Bright Futures has been extended for two more years. This will enable Barnet Mencap to maintain and develop its work, especially Project 300, and employment opportunities for people with learning disabilities and autism.

Barnet Mencap will bid to provide Accommodation and Support services again, when they are re-tendered in 2021-22.

Producing a new Business Plan was postponed last year and there will be a series of engagement activities with stakeholders as Barnet Mencap produces one instead for 2022-25.

## STRUCTURE, GOVERNANCE, MANAGEMENT

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1. Barnet Mencap is a registered charity No. 1089388 and a company limited by guarantee No. 04274621. It is governed by a Memorandum and Articles of Association and uses a Membership model.
2. There are six Trustees on the Board, who are also the Directors, in addition to two co-opted members. The Board meets at least four times a year at Ordinary Trustee Meetings. It sets the strategic direction for the organisation and has the overall responsibility for the running of Barnet Mencap, which is delegated on a day-to-day operational basis to the Chief Executive, Ray Booth.
3. New directors follow a written Induction Policy. They have a mentor - an experienced director - and there is a training plan for the whole Board. Child Protection and Safeguarding Adults at Risk are compulsory courses.
4. In November 2020, the following roles were voted by the Board:
  - Chair of Trustees role was appointed to Sheila Oliver.
  - Vice Chair role was appointed to Cristina Sarb.
  - Treasurer role was appointed to Mike Wiffen.
5. The Chief Executive has a Board approved annual "Key Objectives" document and has Quarterly Reviews with the Chair of Trustees to examine progress towards the annual objectives as well as monthly support and affirmation meetings with the Chair.
6. The agenda at each Trustee Ordinary Board meeting includes:
  - a report from the Chief Executive, summarising key events, new developments and progress regarding the annual Work Programme.
  - a finance report, prepared by the Treasurer, with an update on the budget position, reserves, investment news and consideration of financial risks, as well as the annual accounts, which are presented to the Board for approval.
  - a HR report, prepared by the Vice Chair, with an update on Policies and staffing issues and improvements.
7. Barnet Mencap's two sub-committees (Human Resources and Finance) have the Board represented by a minimum of 3 Directors as well as Senior Managers and the CEO in attendance.
8. Trustees meet with Managers formally through Committees or informally at publicity or fundraising events for the charity.
9. The Board reviewed how well it complies with the Charity Governance Code and, based on this, set out areas for improvement in the Trustee Work Plan.
10. The Board makes decisions at each meeting based on reports from the Chief Executive and recommendations from the Finance Committee and HR Committee. The directors hear reports from a senior manager at the beginning of Ordinary Board meetings.

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STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

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11. Governance is addressed continuously by working through the Charity Commission "Code Of Governance - version 2" and at an annual Trustee Away Day where the Chief Executive is invited to participate as Trustees review and populate the strategic assessment and impact.
12. The Board sets pay and remuneration following discussions and recommendations to the full Board at Ordinary Meeting by both sub-committees, for all paid staff each year. The Board are considering the position for 2021/22.

The financial situation meant a general pay increase could not be made in April 2020.

13. Barnet Mencap continues to have a strong commitment to partnership working and will continue to look at external partnerships throughout 2021-22. The organisation is an active member of the North West London Mencap Consortium and works with Royal Mencap Society on a number of projects and through the Me20 group, a national group of Mencap members.

Barnet Mencap was an active member of the Children's and Adults' Liaison Groups. These were set up at the beginning of the pandemic, to coordinate the efforts of the voluntary sector in its efforts to support local residents. They have continued to meet over the year and have been a key driver to develop work with the statutory services and across the voluntary and community sector.

Locally, Barnet Mencap is part of the Wellbeing Hub's Steering Group, the Chief Executives' Network and a member organisation of Healthwatch Barnet, and continues to actively pursue tenders and contracts as a partner, where this will benefit children and adults with learning disabilities and/or autism and family carers.

### **Statement of responsibilities of the trustees**

The trustees (who are also directors of charitable company for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

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- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2020 was 7 (2019: 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**Statement as to disclosure to our auditors**

In so far as the trustees are aware:

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

**Auditors**

Goldwins limited were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 30<sup>th</sup> September 2021 and signed on their behalf by:



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**Sheila Oliver, Chair of Trustees**

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Independent Auditor's Report to the Members of Barnet Mencap

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## Opinion

We have audited the financial statements of Barnet Mencap (the 'Charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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Independent Auditor's Report to the Members of Barnet Mencap

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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Independent Auditor's Report to the Members of Barnet Mencap

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**Our responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.



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Independent Auditor's Report to the Members of Barnet Mencap

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**Use of our report**

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

*Anthony Epton*

**Anthony Epton (Senior Statutory Auditor)  
for and on behalf of  
Goldwins Limited  
Statutory Auditor  
Chartered Accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG**

**21 October 2021**

# BARNET MENCAP

## Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

			2021	2020
		Unrestricted	Restricted	Total
	Note	£	£	£
<b>Income from:</b>				
Donations, subscriptions and legacies	3	32,264	-	32,264
Charitable activities:	4			
Equality Housing		415,662	417,056	832,718
Short Term Care		69,877	102,152	172,029
Community Services (Children)		622	100,041	100,663
Community Services (Adults)		41,416	233,738	275,154
Employment Opportunities		-	32,000	32,000
Investment income	5	6,904	-	6,904
<b>Total income</b>		<b>566,745</b>	<b>884,987</b>	<b>1,451,732</b>
<b>Expenditure on:</b>				
Raising funds	6	14,006	-	14,006
Charitable activities:	6			
Equality Housing		257,368	402,305	659,673
Short Term Care		122,338	102,152	224,490
Community Services (Children)		2,240	99,926	102,166
Community Services (Adults)		29,762	212,845	242,607
Employment Opportunities		-	32,000	32,000
Expect the Best		2,747	-	2,747
<b>Total expenditure</b>		<b>428,461</b>	<b>849,228</b>	<b>1,277,689</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>138,284</b>	<b>35,759</b>	<b>174,043</b>
Net gains / (losses) on investments		17,610	-	17,610
<b>Net income / (expenditure) for the year</b>		<b>155,894</b>	<b>35,759</b>	<b>191,653</b>
Transfers between funds		11,795	(11,795)	-
<b>Net income/ (expenditure) before other recognised gains and losses</b>		<b>167,689</b>	<b>23,964</b>	<b>191,653</b>
Gains / (losses) on revaluation of fixed assets		-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-
Other gains / (losses)		-	-	-
<b>Net movement in funds</b>		<b>167,689</b>	<b>23,964</b>	<b>191,653</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		267,124	48,584	315,708
<b>Total funds carried forward</b>		<b>434,813</b>	<b>72,548</b>	<b>507,361</b>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

BARNET MENCAP  
Balance Sheet  
As at 31 March 2021

	Note	2021 £	2021 £	2020 £	2020 £
<b>Fixed assets</b>					
Tangible assets	10		11,480		17,912
Investments	11		169,547		151,937
			<u>181,027</u>		<u>169,849</u>
<b>Current assets</b>					
Debtors	12	152,168		143,129	
Cash at bank and in hand		<u>284,595</u>		<u>139,250</u>	
		<u>436,763</u>		<u>282,379</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	13	<u>110,429</u>		<u>136,520</u>	
<b>Net current assets</b>			<u>326,334</u>		<u>145,859</u>
<b>Total assets less current liabilities</b>			<u>507,361</u>		<u>315,708</u>
<b>Total net assets</b>			<u><u>507,361</u></u>		<u><u>315,708</u></u>
<b>Funds</b>	15				
Restricted funds			72,548		48,584
Unrestricted funds:					
Designated funds		168,802		105,639	
General funds		<u>266,011</u>		<u>161,485</u>	
Total unrestricted funds			<u>434,813</u>		<u>267,124</u>
<b>Total funds</b>			<u><u>507,361</u></u>		<u><u>315,708</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 12<sup>th</sup> October 2021  
and signed on their behalf by:

SR Oliver  
Sheila Oliver  
Chair of Trustees

M. Wiffen  
Mike Wiffen, BA(Hon) CPFA  
Treasurer

Company registration no. 04274621

The attached notes form part of the financial statements.

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BARNET MENCAP  
Statement of Cash Flows  
For the year ended 31 March 2021

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	Note	2021 £	2021 £	2020 £	2020 £
<b>Net cash provided by / (used in) operating activities</b>	<b>16</b>		<b>140,515</b>		<b>(51,422)</b>
<b>Cash flows from investing activities:</b>					
Interest/ rent/ dividends from investments		6,904	-	8,341	-
Sale/ (purchase) of fixed assets		(2,074)	-	(8,452)	-
Sale/ (purchase) of investments		-	-	-	-
<b>Cash provided by / (used in) investing activities</b>			<b>4,830</b>		<b>(111)</b>
<b>Cash flows from financing activities:</b>					
Repayments of borrowing		-	-	-	-
Cash inflows from new borrowing		-	-	-	-
Receipt of endowment		-	-	-	-
<b>Cash provided by / (used in) financing activities</b>			<b>-</b>		<b>-</b>
<b>Change in cash and cash equivalents in the year</b>			<b>145,345</b>		<b>(51,533)</b>
<b>Cash and cash equivalents at the beginning of the year</b>			<b>139,250</b>		<b>190,783</b>
<b>Change in cash and cash equivalents due to exchange rate movements</b>			<b>-</b>		<b>-</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>17</b>		<b>284,595</b>		<b>139,250</b>

1 Accounting policies

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

**e) Interest receivable**

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

**f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

**h) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

**i) Operating leases**

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

**j) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office Equipment	20%
Fixtures and fittings	20%
Personal Computer equipment	50%
Larger Computer equipment	25%

**k) Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

**l) Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**n) Cash at bank and in hand**

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

**o) Creditors and provisions**

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

**p) Financial instruments**

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



**q) Pensions**

Barnet Mencap provides a defined-contribution pension scheme through The People's Pension in line with the Government's auto-enrolment regulations.

**2 Detailed comparatives for the statement of financial activities**

	2020 Unrestricted £	2020 Restricted £	2020 Total £
<b>Income from:</b>			
Donations, subscriptions and legacies	44,265	1,000	<b>45,265</b>
Charitable activities:			
Equality Housing	414,471	343,569	<b>758,040</b>
Short Term Care	58,245	115,072	<b>173,317</b>
Community Services (Children)	273	93,770	<b>94,043</b>
Community Services (Adults)	79,700	144,545	<b>244,245</b>
Employment Opportunities	-	69,500	<b>69,500</b>
Expect the Best	-	-	-
Investments	8,341	-	<b>8,341</b>
<b>Total income</b>	<b>605,295</b>	<b>767,456</b>	<b>1,372,751</b>
<b>Expenditure on:</b>			
Raising funds	3,474	-	<b>3,474</b>
Charitable activities:			
Equality Housing	320,720	343,569	<b>664,289</b>
Short Term Care	186,654	115,072	<b>301,726</b>
Community Services (Children)	33,288	83,696	<b>116,984</b>
Community Services (Adults)	117,562	148,196	<b>265,758</b>
Employment Opportunities	-	69,500	<b>69,500</b>
Expect the Best	8,548	-	<b>8,548</b>
<b>Total expenditure</b>	<b>670,246</b>	<b>760,033</b>	<b>1,430,279</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>(64,951)</b>	<b>7,423</b>	<b>(57,528)</b>
Net gains / (losses) on investments	(23,574)	-	<b>(23,574)</b>
<b>Net income / expenditure</b>	<b>(88,525)</b>	<b>7,423</b>	<b>(81,102)</b>
Transfers between funds	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>	<b>(88,525)</b>	<b>7,423</b>	<b>(81,102)</b>
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
<b>Net movement in funds</b>	<b>(88,525)</b>	<b>7,423</b>	<b>(81,102)</b>
Total funds brought forward	355,649	41,161	<b>396,810</b>
<b>Total funds carried forward</b>	<b>267,124</b>	<b>48,584</b>	<b>315,708</b>

**3 Income from donations and legacies**

			<b>2021</b>	2020
	Unrestricted	Restricted	<b>Total</b>	Total
	£	£	£	£
Gifts	19,100	-	<b>19,100</b>	33,885
Subscriptions	8,160	-	<b>8,160</b>	11,380
Legacies	5,004	-	<b>5,004</b>	-
	<u>32,264</u>	<u>-</u>	<u><b>32,264</b></u>	<u>45,265</u>

**4 Income from charitable activities**

			<b>2021</b>	<b>2020</b>
	Unrestricted	Restricted	<b>Total</b>	<b>Total</b>
	£	£	£	£
<b>Equality Housing</b>				
London Borough of Barnet (LBB) Contracts	-	371,949	<b>371,949</b>	343,569
LBB Grant - Covid 19	-	40,830	<b>40,830</b>	-
Other Grants	-	4,277	<b>4,277</b>	-
Other income	415,662	-	<b>415,662</b>	414,471
<b>Total for Equality Housing</b>	<b>415,662</b>	<b>417,056</b>	<b>832,718</b>	<b>758,040</b>
<b>Short Term Care</b>				
LBB Contract	-	84,125	<b>84,125</b>	115,072
LBB Grant Covid 19	-	14,595	<b>14,595</b>	-
Other Grants	-	3,432	<b>3,432</b>	-
Other income	69,877	-	<b>69,877</b>	58,245
<b>Total for Short Term Care</b>	<b>69,877</b>	<b>102,152</b>	<b>172,029</b>	<b>173,317</b>
<b>Community Services (Children)</b>				
Barnet Parent Carer Forum	-	-	-	1,645
LBB Contract	-	84,134	<b>84,134</b>	92,125
LBB Grant - Covid 19	-	9,844	<b>9,844</b>	-
Other Grants	-	6,063	<b>6,063</b>	-
Other income	622	-	<b>622</b>	273
<b>Total for Community Services (Children)</b>	<b>622</b>	<b>100,041</b>	<b>100,663</b>	<b>94,043</b>
<b>Community Services (Adults)</b>				
LBB Contract	-	161,265	<b>161,265</b>	112,196
LBB Grant Covid 19	-	22,198	<b>22,198</b>	-
MOPAC Hate Crime Grant	-	30,000	<b>30,000</b>	35,000
Other Grants	-	20,275	<b>20,275</b>	-
Other income	41,416	-	<b>41,416</b>	77,049
<b>Total for Community Services (Adults)</b>	<b>41,416</b>	<b>233,738</b>	<b>275,154</b>	<b>224,245</b>
<b>Employment Opportunities</b>				
LBB Contract	-	32,000	<b>32,000</b>	69,500
<b>Total for Employment Opportunities</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>69,500</b>
<b>Total income from charitable activities</b>	<b>527,577</b>	<b>884,987</b>	<b>1,412,564</b>	<b>1,319,145</b>

**5 Income from investments**

			<b>2021</b>	2020
	Unrestricted	Restricted	<b>Total</b>	Total
	£	£	£	£
Bank interest	212	-	<b>212</b>	452
Investment income	6,692	-	<b>6,692</b>	7,889
	<b>6,904</b>	-	<b>6,904</b>	<b>8,341</b>

**6 Analysis of expenditure**

	Basis of allocation	Cost of raising funds	Equality Housing	Short Term care	Charitable activities		Empl'ment Opps	Expect The Best	Support & Governance costs	2021 Total	2020 Total
		£			Community Services (Children)	Community Services (Adults)					
		£	£	£	£	£	£	£	£	£	£
Staffing	Direct	11,290	454,639	158,793	62,598	140,090	-	189	-	<b>827,599</b>	900,091
Premises	Direct	-	98,895	12,279	3,720	319	-	-	-	<b>115,213</b>	116,358
Supplies & Services	Direct	467	12,315	5,620	800	4,753	32,000	801	-	<b>56,756</b>	88,990
Activities	Direct	-	-	3,284	-	16,128	-	-	-	<b>19,412</b>	53,613
Sundries	Direct	69	481	491	1,147	2,406	-	-	-	<b>4,594</b>	955
<u>Support costs</u>											
Management/Strategy	Time	859	17,187	12,890	8,594	17,187	-	573	57,290	<b>57,290</b>	69,110
Finance	Time	69	7,749	6,610	2,182	5,974	-	318	22,902	<b>22,902</b>	22,223
Human Resources	Staff Nos	275	7,663	3,792	2,830	5,308	-	256	20,124	<b>20,124</b>	18,301
General Administration	Time/Staff	598	13,003	3,892	6,018	14,303	-	48	37,862	<b>37,862</b>	36,442
Premises	Space	195	28,756	10,730	7,804	18,250	-	-	65,735	<b>65,735</b>	73,156
Postage/Print/Stationery	Usage	91	4,616	986	2,749	7,474	-	199	16,116	<b>16,116</b>	18,642
IT	Staff Nos	93	14,368	5,123	3,724	10,415	-	363	34,086	<b>34,086</b>	32,398
		<u>14,006</u>	<u>659,673</u>	<u>224,490</u>	<u>102,166</u>	<u>242,607</u>	<u>32,000</u>	<u>2,747</u>	<u>254,115</u>	<u><b>1,277,689</b></u>	<u>1,430,279</u>
<b>Total expenditure 2021</b>		<u><b>14,006</b></u>	<u><b>659,673</b></u>	<u><b>224,490</b></u>	<u><b>102,166</b></u>	<u><b>242,607</b></u>	<u><b>32,000</b></u>	<u><b>2,747</b></u>	<u>-</u>	<u><b>1,277,689</b></u>	
<b>Total expenditure 2020</b>		<u><b>3,474</b></u>	<u><b>664,289</b></u>	<u><b>301,726</b></u>	<u><b>116,984</b></u>	<u><b>265,758</b></u>	<u><b>69,500</b></u>	<u><b>8,548</b></u>	<u>-</u>	<u><b>1,430,279</b></u>	

Of the total expenditure, £428,461 was unrestricted (2020: £670,246) and £849,228 was restricted (2020: £760,033).

## 7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	<b>2021</b>	2020
	<b>£</b>	£
Operating lease rentals:		
Property	<b>65,000</b>	65,000
Other equipment	-	-
Depreciation	<b>8,506</b>	10,498
Auditor's remuneration - Audit Fees	<b>3,750</b>	3,750

## 8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	<b>2021</b>	2020
	<b>£</b>	£
Salaries and wages	<b>872,710</b>	902,311
Social security costs	<b>64,940</b>	74,019
Employer's contribution to defined contribution pension schemes	<b>17,220</b>	19,072
Redundancy and Termination costs	<b>10,222</b>	-
	<b>965,092</b>	995,402

No employees received employee benefits (excluding employer pension) totalling £60,000 or above during the year.

The total employee benefits including pension contributions and employer national insurance contributions of the key management personnel were £180,500 (2020: £216,472).

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2020: £nil). No trustees were reimbursed expenses during the year (2020: two trustees, £192). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

### Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2021</b>	2020
	<b>No.</b>	No.
Charitable activities:-		
Equality Housing	<b>21</b>	23
Short Breaks	<b>19</b>	10
Community Services (Adults & Children)	<b>22</b>	24
Expect The Best	<b>1</b>	14
Support	<b>5</b>	5
	<b>68</b>	76

## 9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

			2021	2020
10 Tangible fixed assets	Office Equipment	Other Furn & Equipment	Total	Total
	£	£	£	£
<b>Cost</b>				
At the start of the year	50,551	24,045	74,596	81,626
Additions in year	-	2,074	2,074	8,452
Disposals in year	-	-	-	(15,482)
At the end of the year	50,551	26,119	76,670	74,596
<b>Depreciation</b>				
At the start of the year	32,685	23,999	56,684	61,668
Charge for the year	8,091	415	8,506	10,498
Eliminated on disposal	-	-	-	(15,482)
At the end of the year	40,776	24,414	65,190	56,684
<b>Net book value</b>				
At the end of the year	9,775	1,705	11,480	17,912
At the start of the year	17,866	46	17,912	19,958

All of the above assets are used for charitable purposes.

11 Investments	2021	2020
Investments at fair value:	£	£
Investment funds	169,547	151,937
	169,547	151,937
<b>Movements</b>		
Market value at the start of the year	151,937	175,511
Additions at cost	-	-
Disposals at carrying value	-	-
Net gain / (loss) on revaluation	17,610	(23,574)
Market value at the end of the year	169,547	151,937

The following holdings constituted 5% or more of the total portfolio:

6,556.308 units in Charifund	56.94%	51.59%
28,310.388 units in Charibond	20.62%	22.95%
30,640.000 units in Charities Properties Fund	22.44%	25.46%



**12 Debtors**

	2021	2020
	£	£
Trade and other debtors	128,381	112,130
Prepayments	23,787	30,999
	<u>152,168</u>	<u>143,129</u>

**13 Creditors: amounts falling due within one year**

	2021	2020
	£	£
Trade and other creditors	60,047	34,439
Taxation and social security	19,404	35,999
Accruals	30,978	53,337
Deferred income	-	12,745
	<u>110,429</u>	<u>136,520</u>

**Deferred income**

	2021	2020
	£	£
Balance at the beginning of the year	12,745	25,772
Amount released to income in the year	(12,745)	(25,772)
Amount deferred in the year	-	12,745
Balance at the end of the year	<u>-</u>	<u>12,745</u>

**14 Analysis of net assets between funds (as at 31 March 2021)**

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	11,480	-	-	11,480
Investments	169,547	-	-	169,547
Net current assets	84,984	168,802	72,548	326,334
<b>Net assets at the end of the year</b>	<u>266,011</u>	<u>168,802</u>	<u>72,548</u>	<u>507,361</u>

**Analysis of net assets between funds (previous year for comparison)**

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	17,912	-	-	17,912
Investments	151,937	-	-	151,937
Net current assets	(8,364)	105,639	48,584	145,860
<b>Net assets at the end of the year</b>	<u>161,485</u>	<u>105,639</u>	<u>48,584</u>	<u>315,708</u>

BARNET MENCAP  
Notes to the Financial Statements  
For the year ended 31 March 2021

15	Movements in funds	At the 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
		£	£	£	£	£
	<b>Restricted funds:</b>					
	Brokerage Reserve	1,812	-	-	(1,812)	-
	LBB Employment/Training	5,090	-	-	(5,090)	-
	LBB COPS/Ronak	310	-	-	-	<b>310</b>
	LDDF Carers Sub-Group	1,796	-	-	-	<b>1,796</b>
	People as Citizens	497	-	-	(497)	-
	Health For All	1,608	-	-	(1,608)	-
	Healthwatch	2,788	-	-	(2,788)	-
	Hate Crime	14,613	32,000	28,008	-	<b>18,605</b>
	Royal Mencap Society E-PatS	12,397	-	-	-	<b>12,397</b>
	LBB Covid-19	-	114,425	84,674	-	<b>29,751</b>
	City of London Bridge Trust	-	8,000	5,984	-	<b>2,016</b>
	Royal Mencap Let's Get Digital	-	2,700	-	-	<b>2,700</b>
	Other Restricted Funds	7,673	727,862	730,562	-	<b>4,973</b>
	<b>Total restricted funds</b>	<b>48,584</b>	<b>884,987</b>	<b>849,228</b>	<b>(11,795)</b>	<b>72,548</b>
	<b>Unrestricted funds:</b>					
	Designated funds:					
	Office Rent/Dilapidations Reserve	70,000	-	-	10,000	<b>80,000</b>
	Inclusion Fund	2,533	-	-	(2,533)	-
	Community Service Fund (Welfare)	522	-	-	-	<b>522</b>
	Sherrick House					
	Maintenance & Refurbishment	1,399	-	-	-	<b>1,399</b>
	Contingency Fund	5,000	-	-	10,000	<b>15,000</b>
	Equality Housing - Shared Houses					
	Maintenance & Refurbishment	2,403	-	-	-	<b>2,403</b>
	Voids	7,035	-	-	-	<b>7,035</b>
	Time Out Reserve	643	-	-	-	<b>643</b>
	Open Door Surestart Reserve	3,000	-	-	(3,000)-	-
	Expect the Best (post DoH)	1,304	-	1,304	-	-
	NNLS - Autism Project	11,800	-	-	-	<b>11,800</b>
	Covid-19 Contingency	-	-	-	50,000	<b>50,000</b>
	<b>Total designated funds</b>	<b>105,639</b>	<b>-</b>	<b>1,304</b>	<b>64,467</b>	<b>168,802</b>
	<b>General funds</b>	<b>161,485</b>	<b>584,355</b>	<b>427,157</b>	<b>(52,672)</b>	<b>266,011</b>
	<b>Total unrestricted funds</b>	<b>267,124</b>	<b>584,355</b>	<b>428,461</b>	<b>11,795</b>	<b>434,813</b>
	<b>Total funds</b>	<b>315,708</b>	<b>1,469,342</b>	<b>1,277,689</b>	<b>-</b>	<b>507,361</b>

15	Movements in funds 2020	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	Previous year for comparison	£	£	£	£	£
	<b>Restricted funds:</b>					
	Brokerage Reserve	1,812	-	-	-	<b>1,812</b>
	LBB Employment/Training	5,090	-	-	-	<b>5,090</b>
	LBB COPS/Ronak	310	-	-	-	<b>310</b>
	LDDF Carers Sub-Group	1,796	-	-	-	<b>1,796</b>
	People as Citizens	497	-	-	-	<b>497</b>
	Health For All	1,608	-	-	-	<b>1,608</b>
	Healthwatch	2,788	-	-	-	<b>2,788</b>
	Hate Crime	7,301	35,000	27,688	-	<b>14,613</b>
	Barnet Parent Carer Forum	1,854	1,645	3,499	-	
	Royal Mencap Society E-PaTS	13,424	-	1,027	-	<b>12,397</b>
	Big Lottery Fund	3,045	-	3,045	-	-
	Sherrick Sensory Room - Co-op	1,636	-	1,636	-	-
	Royal Mencap Society Sports Day	-	349	349	-	-
	Restricted Donations	-	1,000	1,000	-	
	Other Restricted Funds	-	729,462	721,789	-	<b>7,673</b>
	<b>Total restricted funds</b>	<b>41,161</b>	<b>767,456</b>	<b>760,033</b>	-	<b>48,584</b>
	<b>Unrestricted funds:</b>					
	Designated funds:					
	Office Rent/Dilapidations Reserve	70,000	-	-	-	<b>70,000</b>
	Inclusion Fund	2,533	-	-	-	<b>2,533</b>
	Community Service Fund (Welfare)	522	-	-	-	<b>522</b>
	Sherrick House					
	Maintenance & Refurbishment	1,399	-	-	-	<b>1,399</b>
	Voids	5,000	-	-	-	<b>5,000</b>
	Equality Housing - Shared Houses					
	Maintenance & Refurbishment	2,403	-	-	-	<b>2,403</b>
	Voids	7,035	-	-	-	<b>7,035</b>
	Time Out Reserve	1,300	-	657	-	<b>643</b>
	Open Start Surestart Reserve	3,000	-	-	-	<b>3,000</b>
	Expect the Best (post DoH)	9,852	-	8,548	-	<b>1,304</b>
	NNLS - Autism Project	-	-	200	12,000	<b>11,800</b>
	<b>Total designated funds</b>	<b>103,044</b>	-	<b>9,405</b>	<b>12,000</b>	<b>105,639</b>
	<b>General funds</b>	<b>252,605</b>	<b>581,721</b>	<b>660,841</b>	<b>(12,000)</b>	<b>161,485</b>
	<b>Total unrestricted funds</b>	<b>355,649</b>	<b>581,721</b>	<b>670,246</b>	-	<b>267,124</b>
	<b>Total funds</b>	<b>396,810</b>	<b>1,349,177</b>	<b>1,430,279</b>		<b>315,708</b>

### **Purposes of restricted funds**

The Brokerage Reserve Fund is for the provision of brokerage services for families.

The Employment/Training Fund is for promoting employment opportunities for people with learning disabilities.

The COPS Ronak Project Reserve Fund is for the purpose of continuing Project activities.

The People as Citizens Fund is to enable people with learning disabilities to lead active lives.

The LDDF Carers Sub Group Reserve Fund is for funding the Valuing Carers Day.

The Health For All Reserve Fund is for completion of the project.

The Healthwatch Reserve Fund is for enabling people with learning disabilities to monitor health services.

The Hate Crime Reserve Fund is for increasing awareness of hate crime.

The Royal Mencap Society E-PaT Fund is to support parents of children with special needs.

The Tesco COPs Fund is for activities for people with learning disabilities.

The LBB Covid-19 Fund is for certain costs arising from the pandemic.

The City Bridge Trust Fund is for food and essential items for families as a result of the pandemic, and independent living skills for clients.

Royal Mencap Society Let's Get Digital is for new technology.

### **Purposes of designated funds**

The Office Rent/Dilapidation Reserve Fund is for potential commitments arising under the Office Lease.

The Inclusion Fund is to enable people with learning disabilities to take a greater part in the work of Barnet Mencap.

The Community Service Fund (Welfare) is for special items to support individuals or families lacking other sources.

The Sherrick House Reserve Funds are for works to the House and unexpected costs.

The Equality Housing-Shared Housing Reserve Funds are for improvements to the Houses and excessive voids

The Time Out Reserve Fund is for the purpose of continuing activities.

The Open Door Sure Start Reserve Fund is for the purpose of giving children the best possible start in life.

The Expect the Best (post DOH) is for continuing development of the service.

NNLS Autism Project is funding from the New North London Synagogue for those with autism.

Covid-19 Contingency Fund is for unforeseen costs that may arise in relation to the pandemic.

**16 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Net income / (expenditure) for the reporting period</b>	<b>191,653</b>	<b>(81,102)</b>
<b>(as per the statement of financial activities)</b>		
Depreciation	<b>8,506</b>	10,498
Interest, rent and dividends from investments	<b>(6,904)</b>	(8,341)
Gains/ (losses) on investments	<b>(17,610)</b>	23,574
(Increase)/ decrease in debtors	<b>(9,039)</b>	21,428
Increase/ (decrease) in creditors	<b>(26,091)</b>	(17,479)
<b>Net cash provided by / (used in) operating activities</b>	<b>140,515</b>	<b>(51,422)</b>

**17 Analysis of cash and cash equivalents**

	<b>At 1 April 2020</b>	<b>Cash flows</b>	<b>Other changes</b>	<b>At 31 Mar 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	139,250	145,345	-	<b>284,595</b>
Deposits (less than three months)	-	-	-	-
<b>Total cash and cash equivalents</b>	<b>139,250</b>	<b>145,345</b>	<b>-</b>	<b>284,595</b>

**18 Operating lease commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>Property</b>	<b>2020</b>
	<b>2021</b>	<b>£</b>
	<b>£</b>	<b>£</b>
Less than 1 year	<b>65,000</b>	65,000
1 - 5 years	<b>260,000</b>	32,500
	<b>325,000</b>	<b>97,500</b>

**19 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**20            Related party transactions**

During the year there were related parties transactions as follows:

Name of Key Management Personnel: Samantha Bishop

Steve Clare (Stepfather of Samantha Bishop) provided building work to the charity in the amount of £486 (2020: £2,443).

(Gary Bishop (Husband of Samantha Bishop) provided gardening work to the charity in the amount of £150 in 2020)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.