
Report and Financial Statements

For the year ended 31st March 2023

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 31st March 2023

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.

Charity Number 1089388

Company Number 04274621

**Registered Office
and Business Address** 35 Hendon Lane
Finchley
London
N3 1RT

Board of Directors	Sheila Oliver	Chair
	Kate Tokley	Vice Chair
	Mike Wiffen	Honorary Treasurer
	Kinjal Amin	(Resigned 23 rd November 2022)
	Christina Sarb	(Resigned 23 rd November 2022)
	Prithma Athwal-Shah	
	Meg Kirk	
	Faib Riley	
	Papiya Chatterjee	(Appointed 23 rd November 2022)
Emmet Giltrap	(Appointed 23 rd November 2022)	

Chief Executive Ray Booth

Company Secretary Ray Booth

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Auditors: Goldwins Limited
75 Maygrove Road
West Hampstead
London NW6 2EG

Acting Chair's Report

I have been very pleased to have served on the board for 2022-23, and to be part of a team of trustees, staff, and volunteers who are dedicated to improving the lives of people with a learning disability, autistic people, and their families in Barnet. As can be seen from this annual report, Barnet Mencap continues to provide successful services which are very much valued by our service users and other stakeholders.

The organisation continued to see high numbers of referrals, particularly in the Children's Service and Autism Service, as well as an increase in complexity of cases, clearly demonstrating the need for Barnet Mencap's work.

We have made strong progress against the Business Plan for 2022- 2025, and started work on some long term aims. Planning for the future, alongside our service users and their families, is something that has been important to us for a long time. This year we received funding for and recruited to a carer's post which will enable us to do this work.

The focus on Equality, Diversity and Inclusion (EDI) within the Business Plan has given momentum to this work. Staff attended anti-racism training, and undertook short task and finish groups focused on disability. I have been delighted to see high levels of engagement with people with a learning disability and autistic people, including a contribution to the council's engagement strategy.

During the year we have also been looking at the longer term sustainability of the organisation, with a focus on succession planning and the introduction of the Deputy CEO role.

Despite a difficult financial context the board were pleased to be able to recognise the hard work of staff with a review of pay scales and the pay uplift. We are optimistic that this will also help to address one of our biggest challenges of recruitment and retention of staff. All trustees recognise the pressure on staff caused by the cost-of-living crisis and are committed to improving staff pay and benefits where this is affordable.

Of course, the rising cost of living is also a concern of people with a learning disability and their families, so we were glad to be able to offer Warm Spaces for people using our services, funded by a grant from the Young Barnet Foundation.

As acting Chair, I am proud of the services Barnet Mencap has provided over the past year and look forward to our Board continuing to work with our CEO and staff team to enable people with a learning disability and autistic people to live their best lives.

Kate Tokley,
Acting Chair of Trustees

OBJECTIVES AND ACTIVITIES

The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2023

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 a learning disability 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 autistic people. 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 supports people into paid jobs and training, and to increase public awareness and understanding of the problems and abilities of people with a learning disability and their families. Barnet Mencap has a project to increase the reporting of hate crimes. There is a pre-assessment screening programme and support for autistic people.
3. Barnet Mencap's activities have been carried out to help meet the needs of people with a learning disability 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 a learning disability 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 a learning disability, 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 a learning disability 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.
6. Barnet Mencap works in partnership with statutory and other VCS (voluntary organisations) to bring about strategic change.

Each Barnet Mencap 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. 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. These are monitored by the Board

OBJECTIVES AND ACTIVITIES (continued)

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.

Volunteers worked in the office and community services for adults and children in 2022-23. 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.

ACHIEVEMENTS AND PERFORMANCE

In the year 2022-23 Barnet Mencap provided its core services:

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

The effects of the Covid-19 pandemic continued to have an impact on the delivery of services.

Services have had to adapt so that they could maintain support for children and adults with a learning disability and/or autistic people. Additional pressures have resulted for both the charity and its clients due to the increased cost of living. But most of the services re-established face-to-face support following the second lockdown.
Please see table overleaf.

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£45,000	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. In 2022-23 there was another significant increase in the number of families supported by Barnet Mencap. The children's team worked with 405 family carers, 81 more than the previous year. Referrals come from a wide range of sources and staff assist parent carers to apply for benefits, Blue Badges and with issues in school and at home. The contract was re-tendered. Barnet Mencap was successful and will continue to provide the service for two years, with an option for another two years from April 21st, 2023. There will be higher expectations with a target to support 420 families per annum.</p> <p>Open Door supports the families of disabled children under five. This includes activities for children and support for parent carers to navigate the health care, education system, and welfare benefits.</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 Support	<p>Over the year, staff ran parenting programmes online but also reintroduced face to face courses. 89 parents were supported by the parenting project. This is 37 fewer than 2021-22. The staff run two programmes, Family Links and E-Pats (Early Positive Approaches to Support). Staff supported parent carers over the phone who were struggling to manage at home.</p> <p>Staff are also involved in forums to develop the Local Offer, and the Early Help Hubs, and the Special Educational Needs Partnership Board and the Leading Edge groups. The council has extended the contract for parenting support until August 2023, while it reviews parenting programs across Barnet. It will then publish its plans for future support and services.</p>	<p>Parent carers learn skills that help them in their role and increase their Knowledge. They are able to reflect on approaches to parenting</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
£50,000	Short Breaks for Children and Young People	<p>Take a Break (TAB) provides short breaks for disabled children and their families. The breaks take place in the community or the family home.</p> <p>The TAB team provided a service for 38 disabled children, the same number as in 2021-22. It has been a difficult year. Families have slowly grown in confidence to use the service as lock-downs have ended, but it has not been easy to recruit and retain staff for the times they are most needed.</p> <p>Barnet Mencap is committed to providing short breaks and has invested its own resources to develop a sustainable model. However this will need to be kept under review so that the service has a financially viable future. Barnet Mencap still finds it hard to recruit and retain the staff it needs to ensure they are available at times families want them.</p> <p>The needs of children have increased, and Take a Break (TAB) strives to train and support the skilled workforce necessary for an effective service.</p> <p>TAB reviewed the service, got feedback from parents through a questionnaire and met commissioners. TAB is providing fewer one-to-one breaks and more for small groups which helps young people to make and keep friendships is more financially viable.</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

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£117,000	Leisure and Learning Projects	<p>The Community Opportunities Project (COPs), which comprises Springboard and Fit2gether, facilitate leisure and learning projects and develops peer support as part of the Bright Futures contract.</p> <p>COPs provided support for 102 people during the year, compared to 128 the previous year. Activities included cook and eat, cultural evenings, meals, day trips, choir, dance, and drama. There were 6 peer support groups attended by 34 people.</p> <p>COPS has entered into a partnership with the University of Hertfordshire. The new project will develop creative ways to engage people with a learning disability to get their views. The COPS team has used small grants to put on activities during Black History Month, a cultural awareness course and activities to mark royal events. Staff take part in the Disability Sports fFrum and begun to work with Swing, an outdoor gym. Warm Spaces is a project that has helped people with a learning disability and their families to deal with high fuel bills and the cost-of-living crisis.</p>	People have had fun and learnt skills. They report the benefits of meeting new people, feeling fitter and less isolated.	People have developed skills and relationships which have helped them to remain as independent as possible. People will have improved physical and mental health.

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
		Raising awareness of the needs of people with a learning disability and celebrating their contribution to communities is an important part of Barnet Mencap's mission. The programme of work continued and included sessions for Solace Womans Aid, Jewish Care, and Stonegrave Community Centre. There is a new coordinator for the project and 229 people took part in 2022-23. The Have Your Say group is again meeting in person.		Mainstream services have a better understanding of people with a learning disability and autistic people, what is important to them and the support they need. People with a learning disability directly deliver this message.
£331,000	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 a slight increase in the number of clients supported, 74 this year, compared to 73 last year. Staff also provide a housing management service for the three houses, and collect rents.</p> <p>Barnet Mencap has a new 5-year contract to provide accommodation and support. The team has worked hard to attract new tenants. There has been a difficult period of staff turnover and managing long-term sickness and a lot has been done to improve recruitment and retention. The service is registered with the Care Quality Commission, but the registration is currently dormant as the team is not providing Personal Care. Lucy Clifford was confirmed as the Registered Manager for the service. Healthwatch undertook an Enter and View visit, and provided a positive report on the services provided by the Equality Housing team. The council awarded a small financial uplift.</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
£96,000	Autism Service	<p>The Autism Service can see people in-person or online. There has been another huge number of people supported by the team, 285, compared with 317 the previous year.</p> <p>This sustained increase in numbers has put pressure on the team and there is a longer wait for autism screening. The South London and Maudsley (SLAM) is not available for diagnosis anymore and staff are developing new referral routes to Camden and Islington Mental Health Trust. The team works hard to facilitate mental health services and people's needs are increasingly complex. The risks for autistic people are included in the Suicide Prevention Strategy.</p> <p>Barnet Mencap has continued to work with the council's autism lead to improve how the Criminal Justice System works for autistic people.</p>	<p>The Autism Service conducted interviews with autistic people as part of Barnet Council's Engagement Strategy. They found that people were very mistrustful of the council, and work continues to address this.</p> <p>Barnet Mencap is represented on the Autism Steering Group and the Leading-Edge Group (LEG). Recognising the needs of autistic people in the youth and Criminal Justice System (CJS) is a key strategic objective nationally and in Barnet. Barnet Mencap's staff collaborate with the police and others to raise awareness of these needs and for autistic people to have better outcomes and experiences when it contacts with the CJS.</p>	
£30,000	Hate Crime	<p>The Hate Crime Reporting Project has been funded for another three years. The Coordinator continues to run training and workshops across the borough and has worked with Barnet's new Victim's Hub Coordinator, so that disabled people affected by crime get the right support. The Safe Places scheme has been developed, with more sites, new display stickers, and information for participants. Hate Crime Week was a chance to hold street stalls and events and to engage with members of the public. There was a popular online conference looking at how women can be disproportionately affected by hate crime, and helping to make links between combating hate crime and the violence against women and girls (VAWG) Strategy. The films about hate crime, produced by Middlesex University, won a prize at the National Learning on Screen Awards. Barnet Mencap staff spoke about restorative justice and how it can benefit people with a learning disability at the Why Me? Conference.</p>	<p>More local residents understand how to report Hate Crimes and are confident to do so.</p>	<p>Recognising and responding to hate crime helps Barnet to have a safe and more coherent community</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£134,000	Working For You	Working For You saw 223 referrals, a slight decrease after a significant rise in 2022. The team continues to advise people with a learning disability and autistic people on their right to benefits, to apply for a Freedom Pass or Blue Badge, and to signpost people to other appropriate services. The team has developed great resources to help people with the cost-of-living crisis, fuel bills, and other pressures they face in their daily lives	People are given information about the services and support available.	More people with a learning disability and autistic people can make decisions about their lives and obtain the support they need.
£55,000	Project 300	The Project 300 Team continues to make regular phone calls and visits to 137 people. Staff have built strong relationships with families and are able to quickly make referrals to the Barnet Learning Disability Service where it is needed. In the past year families have attended coffee mornings at our Station Road premises , to listen to speakers and to share experiences.	People feel supported and appreciate a point of contact, who can link them to other services.	People benefit from sensitive, pro-active support that prevents their needs increasing.
£32,000	Employment Service	The Employment Service secured 16 jobs for people with a learning disability or autistic people. This is a strong performance after two difficult years. The new Caseworker has done a lot to promote Bright Futures, engage with employers and partners, and to support 73 people through the weekly Job Club or to develop CVs.	People have the support to apply for jobs and training	More disabled people are economically active, and inspire other people to work

ACHIEVEMENTS AND PERFORMANCE (continued)

Barnet Mencap's new Business Plan (2022- 25) sets out what the organisation wants to achieve and how its work will make a difference to the lives of people with a learning disability and autistic people. Much of the work is funded through larger grants and contracts. Small amounts of money can have an impact, though, and help Barnet Mencap to develop new projects. Barnet Mencap sets out its objectives for the year in the development plans.

- a) The Project Support team carries out Barnet Mencap's business functions and maintains high standards of governance. It ensures that its systems run effectively, keeps records and meets its legal obligations. This includes the finance procedures, communications, training, health and safety, and HR. In 2022-23 the team reviewed the salary scales, and helped Barnet Mencap to again pay increments, implemented the pay award and looked at ways to support staff wellbeing.
- b) The Fundraising Coordinator helped to bring in, or secure through long term grants, over £200,000, as well as donations of devices, gift vouchers, food, and more in 2022-23. This comes from grant applications or community activities. These can be a good way to reach new people and help us to publicise Barnet Mencap's work, as well as raising much-needed funds. Four volunteers cycled from London to Brighton, and a member of staff completed the Royal Parks Half Marathon.
- c) Barnet Mencap's CEO has been in post for over twenty years. In 2022-3 it was agreed that he would reduce his working days. This gave the charity an opportunity to create a Deputy CEO post, who could bring innovative ideas and energy, and an appointment meeting was made in February. This structure should help to strengthen leadership at Barnet Mencap and assist with longer-term succession planning. There were further adjustments to the staffing structure, with the establishment of Deputy posts for COPs and the Children's Team and a revision of other scales and increments, as part of a wider pay award review.
- d) Barnet Mencap developed a Communication Strategy and received support to do this from MediaTrust. The aim of this is to communicate more effectively with stakeholders and to have more impact. Barnet Mencap increased its social media presence and took part in local campaigns. It supported Barnet Safeguarding Adults Board's work to promote awareness of safeguarding and the support available for communities that are often marginalised.
- e) Barnet Mencap built on the interest in dementia, and the risks for people with Learning disabilities and their carers. It looked at the pathways for people to get a diagnosis of dementia, the support they need, and contributed to the borough-wide Dementia Action Plan. Staff worked closely on the project with Age UK Barnet and Barnet Carers' Centre.
- f) Partnerships are important to Barnet Mencap. Mencap Working with other charities, that have expertise in another field, helps Barnet Mencap improve services and the lives of people with a learning disability and their families. It has continued to strengthen its working relationship with Barnet Carers' Centre and worked with Mind in Barnet and Resources for Autism to address the mental health needs of autistic people. Staff spoke about the issues on World Mental Health Day.
- g) As well as its work with other Voluntary and Community Sector (VCS) colleagues, Barnet Mencap collaborates closely with the Barnet Learning Disability Service. The two organisations again hosted the My Health Matters event.
- h) More formally, Barnet Mencap attends various Board meetings. It uses this as an opportunity to highlight the needs of children and adults with a learning disability and autistic people, and to work with mainstream organisations to address those needs. It now attends the VCS/Children's partnership and has looked at issues like home-schooling. It attends the SEND Board.

ACHIEVEMENTS AND PERFORMANCE (continued)

- i) In March 2022 the Board approved Barnet Mencap's Business Plan for 2022-25 and Fundraising Strategy. Over the year, the Board has monitored the implementation of the plans, so that it is confident that progress has been made. Trustees have used the Charity Code to reflect on their own performance and the governance of Barnet Mencap.
- j) Barnet Mencap carried out further work on its Equality, Diversity, and Inclusion (EDI) Action Plan. Staff attended anti-racism training, short task and finish groups focused on disability, and took part in a workshop on inter-sectionality at the Barnet Together Conference. Barnet Mencap now has an Equalities Champion on the Board and for the workforce.

FINANCIAL REVIEW

Barnet Mencap had another good year financially in 2022/23, finishing with a net in-year surplus of £23,921, and our unrestricted reserves increased by £40,985 to £645,771. Of these unrestricted reserves the Board has designated £169,485 for specific purposes leaving our usable reserves at a healthy £476,286, around £94,000 more than twelve months ago.

Our total income in 2022/23 was ££1,368,274, some £131,666 less than in 2021/22, while total expenditure was £1,329,803, similar to our 2021/22 expenditure of £1,329,803. Our major source of funding remains the London Borough of Barnet, mainly through contracts which accounted for 49% of our income (45% in 2021/22). The Charity maintains a close watch on opportunities to bid for further contracts and grants and has had some excellent results during the year. Other than contracts and grants we have been seeking to increase our resources through fundraising, donations and/or sponsorship for specific projects.

Most of our expenditure relates to staffing costs. At £963,253 these were 72.4% of the total, a slight drop from 2021/22 in percentage terms from 73.2%. The market value of our investments fell by £17,064, reflecting the volatility of both the stock and property markets.

Although Barnet Mencap is in a relatively strong financial position we are concerned at the present economic situation, which impacts our service users and staff directly as well as the organisation itself. Whilst it is encouraging to see the rate of inflation falling it should not be forgotten that prices are still rising. Pressures still remain with the ongoing conflict in the Ukraine and energy prices in particular. There is also growing concern with the funding of local government with several authorities experiencing difficulties in remaining within budget and decreasing reserves largely due to expenditure on social care and children's services.

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 £476,286 at 31st March 2023 which falls above the policy requirement. The Board will be considering further use of these reserves while bearing in mind the uncertainties referred to in the previous paragraph above.

PRINCIPAL RISKS AND UNCERTAINTIES

Barnet Mencap has a Risk Register that helps to identify and manage principal risks and uncertainties that affect the charity in the past year these have included :

1. Recruitment and Retention

For a second consecutive year Barnet Mencap has been affected by departures in key posts and difficulties in general to recruit the staff needed to run services effectively. This is especially true for Equality Houseing, where the team has had to cover vacancies and sickness absences, and Take a Break, which makes it harder to provide breaks at the time families want them.

Barnet Mencap undertook a pay review. It increased pay, revised the salary scales, and was able to pay increments again for staff who are eligible. It recognises the pressure on staff caused by the cost-of-living crisis and will continue to improve staff remuneration where this is affordable.

2. Workloads

Staff and volunteers face pressure too from increased workloads. There is a high volume of demand for support, with more referrals, and more complex needs. It is difficult to get additional funding to meet these needs. The Autism Service and Childrens Team, in particular have had to manage a lot of referrals

3. Property

Station Road is a great new asset for Barnet Mencap. Staff have put on a wide range of activities for people with a learning disability and their families. But there are still a number of practical issues to be resolved with the council. The utility accounts still have to be transferred. There have been problems with the boiler and heating system. Sharing the site with Age UK Barnet has a lot of potential benefits. There have been strains as staff establish their working relationships and communication systems.

4. Equality Housing

There are good levels of satisfaction from people who use the Equality Housing service. It is still difficult to attract prospective tenants and fill voids in the shared houses. The Equality Team is still working with the council to resolve the dispute over uplifts-increased funding for some of the tenants.

5. Parenting Support

The council intends to review all of its parenting support programmes. For this reason it has only so far agreed to fund Barnet Mencap's parenting courses until August 2023. It is likely that there will be a tender later in the year and a new contract for parenting support from April 2024. Barnet Mencap remains strongly committed to this work and the need for it.

6. Safeguarding Incident

In January 2023 a serious safeguarding concern was reported. A member of staff was alleged to have stolen money from three tenants. This was investigated and the staff was dismissed and reported to the Disclosure and Barring system. This was also reported to the Charity Commission as a serious incident. The tenants were provided with support and an Action Plan put in place to reduce the risks of anything similar happening in the future.

PLANS FOR THE FUTURE

Barnet Mencap continues to implement its Business Plan, and staff set out their goals for the year in new Development Plans.

The Bright Futures contract has been extended until August 2024. The service continues to expand and in 2023-24 Project 300 staff will undertake pre-review work with the families they support and expect to start the Progression Review work later in the year. Staff have identified new areas of work, where there may be hidden need, for example, for parents with a learning disability.

The Autism Service will find better ways to report on the work they do, to reflect the range of support the team provides for autistic people. They will set out the type of service autistic people need and share this with the commissioners. The team has identified a long-standing gap in services and will work with local partners to set up an effective counselling service for the autistic people, and to improve their access to a mental health services.

Barnet Mencap will develop its Equalities Action Plan, building on the anti-racism commitments and work around disability. In 2023-24 the focus will be on gender, both for the workforce and in service delivery.

STRUCTURE, GOVERNANCE, MANAGEMENT

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 eight Trustees on the Board, who are also the Directors. 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 January 2023, the following roles were voted by the Board:
 - Chair of Trustees role was appointed to Sheila Oliver.
 - Vice Chair role was appointed to Kate Tokley.
 - 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 challenge and support for his leadership of the organisation.
6. The agenda at each Ordinary Trustee 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, The Treasurer also prepares 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 Quorum of two 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 its 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.

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

11. Governance is addressed continuously by working through the Charity Commission "Code Of Governance" and at an annual Trustee Away Day where the Chief Executive is invited to participate as Trustees review and develop the Business Plan.
12. The Board sets pay and remuneration following discussions and recommendations to the full Board at Ordinary Meetings by both sub-committees, for all paid staff each year. Pay scales and progression were reviewed in 2022/23 and the new arrangements were in place for April 2023, along with a general pay increase.
13. Barnet Mencap continues to have a strong commitment to partnership working and will continue to look at external partnerships throughout 2023/24. The organisation works with Royal Mencap Society on a number of projects and through the Me20 group, a national group of Mencap members.

Barnet Mencap is an active member of Barnet Together, which was set up to coordinate the efforts of the voluntary sector in its efforts to support local residents. Barnet Together has continued to meet over the year and has 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 Learning Disability Strategic Partnership 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 a learning disability and/or autistic people 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:

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

- 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 2022 was eight (2022: eight). 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 12th October 2023 and signed on their behalf by:



Kate Tokley, Acting Chair of Trustees

Independent Auditor's Report to the Members of Barnet Mencap

Opinion

We have audited the financial statements of Barnet Mencap (the 'Charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the related notes. 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 charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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.

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.

Independent Auditor's Report to the Members of Barnet Mencap

We have nothing to report in this regard.

Opinion on other matter 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as 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.

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.

Independent Auditor's Report to the Members of Barnet Mencap

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 relating to the internal controls established 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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

19 October 2023

Barnet Mencap Limited
Statement of Financial Activities
(incorporating an income and expenditure account)
For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total £	Total £
Income from:					
Donations, subscriptions and legacies	3	50,519	-	50,519	34,897
Charitable activities:	4				
Equality Housing		502,962	337,161	840,123	911,527
Community Services (Children)		11,517	133,338	144,855	204,657
Community Services (Adults)		71,640	220,448	292,088	310,277
Employment Opportunities		-	32,000	32,000	32,000
Investment Income	5	8,789	-	8,789	6,682
Total income		645,427	722,947	1,368,374	1,500,040
Expenditure on:					
Raising funds	6	15,558	-	15,558	17,822
Charitable activities:	6				
Equality Housing		426,258	354,406	780,664	734,501
Community Services (Children)		49,451	135,192	184,643	196,058
Community Services (Adults)		98,525	218,413	316,938	325,064
Employment Opportunities		-	32,000	32,000	32,000
Total expenditure		589,792	740,011	1,329,803	1,305,445
Net income / (expenditure) before net gains / (losses) on investments		55,635	- (17,064)	38,571	194,595
Net gains / (losses) on investments		(14,650)		(14,650)	11,615
Net income / (expenditure) for the year		40,985	- (17,064)	23,921	206,210
Transfers between funds				-	-
Net income / (expenditure) before other recognised gains and losses		40,985	- (17,064)	23,921	206,210
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-	-
Other gains / (losses)		-	-	-	-
Net movement in funds		40,985	- (17,064)	23,921	206,210
Reconciliation of funds:					
Total funds brought forward		604,786	108,785	713,571	507,361
Total funds carried forward		645,771	91,721	737,492	713,571

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 Limited
Statement of Financial Activities
(incorporating an income and expenditure account)
For the year ended 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Tangible assets	10		4,795		7,043
Investments	11		<u>166,512</u>		<u>181,162</u>
			171,307		188,205
Current assets:					
Debtors	12	109,323		81,937	
Cash at bank and in hand		<u>559,139</u>		<u>532,400</u>	
		668,462		614,337	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>102,277</u>		<u>88,971</u>	
Net current assets / (liabilities)			<u>566,185</u>		<u>525,366</u>
Total assets less current liabilities			<u>737,492</u>		<u>713,571</u>
Total net assets / (liabilities)			737,492		713,571
Funds	15				
Restricted funds			91,721		108,785
Unrestricted funds:					
Designated funds		169,485		222,343	
General funds		<u>476,286</u>		<u>382,443</u>	
Total unrestricted funds			<u>645,771</u>		<u>604,786</u>
Total funds			<u>737,492</u>		<u>713,571</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

12th October 2023

and signed on their behalf by:

K.M. Tokley

Kate Tokley
Acting Chair

M. Wiffen

Mike Wiffen, BA(Hon) CPFA
Treasurer

Company Registration No.
04274621

The attached notes form part of the financial statements.

Barnet Mencap Limited
Statement of Financial Activities
(incorporating an income and expenditure account)
For the year ended 31 March 2023

	Note	2023	2023	2022	2022
		£	£	£	£
Net cash provided by / (used in) operating activities	16		20,680		241,123
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		8,789		6,682	
Sale/ (purchase) of fixed assets		(2,730)		-	
Sale/ (purchase) of investments		-		-	
Cash provided by / (used in) investing activities			6,059		6,682
Cash flows from financing activities:					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			26,739		247,805
Cash and cash equivalents at the beginning of the year			532,400		284,595
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	17		559,139		532,400

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

	2022 Unrestricted £	2022 Restricted £	2022 Total £
Income from:			
Donations, subscriptions and legacies	34,897	-	34,897
Charitable activities:			
Equality Housing	454,519	457,008	911,527
Community Services (Children)	14,765	189,892	204,657
Community Services (Adults)	78,445	231,832	310,277
Employment Opportunities	-	32,000	32,000
Investments	6,682	-	6,682
Total income	<u>589,308</u>	<u>910,732</u>	<u>1,500,040</u>
Expenditure on:			
Raising funds	17,822	-	17,822
Charitable activities:			
Equality Housing	291,987	442,514	734,501
Community Services (Children)	15,175	180,883	196,058
Community Services (Adults)	105,966	219,098	325,064
Employment Opportunities	-	32,000	32,000
Total expenditure	<u>430,950</u>	<u>874,495</u>	<u>1,305,445</u>
Net income / expenditure before gains / (losses) on investments	158,358	36,237	194,595
Net gains / (losses) on investments	11,615	-	11,615
Net income / expenditure	169,973	36,237	206,210
Transfers between funds			-
Net income / (expenditure) before other recognised gains and losses	169,973	36,237	206,210
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	169,973	36,237	206,210
Total funds brought forward	<u>434,813</u>	<u>72,548</u>	<u>507,361</u>
Total funds carried forward	<u>604,786</u>	<u>108,785</u>	<u>713,571</u>

3 Income from donations and legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
	28,328	-	28,328	27,485
	11,540	-	11,540	7,412
	<u>10,651</u>	<u>-</u>	<u>10,651</u>	
	<u>50,519</u>	<u>-</u>	<u>50,519</u>	<u>34,897</u>

4 Income from charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Equality Housing				
London Borough of Barnet (LBB)				
Contracts	70,350	319,030	389,380	389,671
LBB Grant	-	1,721	1,721	52,855
Other Grants	-	16,410	16,410	14,482
Other income	<u>432,612</u>	<u>-</u>	<u>432,612</u>	<u>454,519</u>
Total for Equality Housing	<u>502,962</u>	<u>337,161</u>	<u>840,123</u>	<u>911,527</u>
Community Services (Children)				
LBB Contract	-	98,338	98,338	114,821
LBB Grant	-	-	-	34,278
Other Grants	-	35,000	35,000	40,793
Other income	<u>11,517</u>	<u>-</u>	<u>11,517</u>	<u>14,765</u>
Total for Community Services (Children)	<u>11,517</u>	<u>133,338</u>	<u>144,855</u>	<u>204,657</u>
Community Services (Adults)				
LBB Contract	-	152,500	152,500	142,700
LBB Grant	-	-	-	42,443
MOPAC Hate Crime Contract	-	30,000	30,000	30,000
Other Grants	-	31,112	31,112	16,689
Other income	<u>71,640</u>	<u>6,836</u>	<u>78,476</u>	<u>78,445</u>
Total for Community Services (Adults)	<u>71,640</u>	<u>220,448</u>	<u>292,088</u>	<u>310,277</u>
Employment Opportunities				
LBB Contract	-	32,000	32,000	32,000
Total for Employment Opportunities	-	32,000	32,000	32,000
Total income from charitable activities	<u>586,119</u>	<u>722,947</u>	<u>1,309,066</u>	<u>1,458,461</u>

5 Income from investments

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Bank interest	856	-	856	71
Investment income	<u>7,933</u>	<u>-</u>	<u>7,933</u>	<u>6,611</u>
	<u>8,789</u>	<u>-</u>	<u>8,789</u>	<u>6,682</u>

6 Analysis of expenditure

		Charitable activities						2023 Total £	2022 Total £
	Basis of allocation	Cost of raising funds £	Equality Housing £	Community Services (Children) £	Community Services (Adults) £	Empl'ment Opps £	Support & Governance costs £		
Staffing	Direct	10,689	510,000	116,899	188,365	-	-	825,953	827,815
Premises	Direct	-	37,430	4,147	21,986	-	-	63,563	49,310
Supplies & Services	Direct	643	81,816	2,457	6,050	32,000	-	122,966	114,579
Activities	Direct	-	2,197	6,053	18,306	-	-	26,556	25,967
Sundries	Direct	55	1,991	595	1,138	-	-	3,779	2,668
<u>Support costs</u>									
Management/Strategy	Time	-	33,805	18,780	22,536	-	75,121	75,121	63,865
Finance	Time	1,248	9,975	6,666	8,602	-	26,491	26,491	32,506
Human Resources	Staff Nos	464	10,483	5,101	7,623	-	23,671	23,671	25,125
General Administration	Time/Staff	1,223	22,884	9,491	14,939	-	48,537	48,537	36,315
Premises	Space	825	44,904	9,251	16,610	-	71,590	71,590	78,488
Postage/Print/Stationery	Usage	30	5,166	1,071	3,377	-	9,644	9,644	16,146
IT	Staff Nos	381	<u>20,013</u>	<u>4,132</u>	<u>7,406</u>	-	<u>31,932</u>	<u>31,932</u>	<u>32,661</u>
		15,558	780,664	184,643	316,938	32,000	286,986	1,329,803	1,305,445
Support costs		-	-	-			(286,986)		285,106
Total expenditure 2022		15,558	780,664	184,643	316,938	32,000	-	1,329,803	
Total expenditure 2022		17,822	734,501	196,058	325,064	32,000	-	1,305,445	

Of the total expenditure, £589,792 was unrestricted (2022: £430,950) and £740,011 was restricted (2022: £874,495).

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2023	2022
	£	£
Operating lease rentals:		
Property	65,000	65,000
Other equipment	-	-
Depreciation	5,030	4,437
Auditor's remuneration - Audit Fees	3,600	3,600
	<hr/>	<hr/>

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

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	870,061	874,014
Social security costs	74,087	62,918
Employer's contribution to defined contribution pension schemes	19,105	18,954
Redundancy and Termination costs		-
	<hr/> 963,253 <hr/>	<hr/> 955,886 <hr/>

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

The total employee benefits including pension contributions of the key management personnel were £209,357 (2022; £175,910).

The charity trustees were not paid nor received any other benefits from employment with the Trust in the year (2022: £nil). No trustees were reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Staff numbers

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

	2023	2022
	No.	No.
Charitable activities:-		
Equality Housing	22	23
Community Services (Adults)	22	18
Community Services (Children)	10	6
Support	8	6
	62	53

9 Taxation

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

10 Tangible fixed assets

	Office Equipment £	Other Furn & Equipment £	Total £	Total £
Cost				
At the start of the year	50,551	26,119	76,670	76,670
Additions in year	-	2,730	2,730	-
Disposals in year	-	-	-	-
At the end of the year	<u>50,551</u>	<u>28,849</u>	<u>79,400</u>	<u>76,670</u>
			-	
Depreciation				
At the start of the year	44,799	24,828	69,627	65,190
Charge for the year	4,017	961	4,978	4,437
Eliminated on disposal	-	-	-	-
At the end of the year	<u>48,816</u>	<u>25,789</u>	<u>74,605</u>	<u>69,627</u>
Net book value				
At the end of the year	<u>1,735</u>	<u>3,060</u>	<u>4,795</u>	<u>7,043</u>
At the start of the year	<u>5,752</u>	<u>1,291</u>	<u>7,043</u>	<u>11,480</u>

All of the above assets are used for charitable purposes.

11 Investments

	2023 £	2022 £
Investments at fair value:		
Investment funds	<u>166,512</u>	<u>181,162</u>
	<u>166,512</u>	<u>181,162</u>
Movements		
Market value at the start of the year	181,162	169,547
Additions at cost		-
Disposals at carrying value		-
Net gain / (loss) on revaluation	<u>(14,650)</u>	<u>11,615</u>
Market value at the end of the year	<u>166,512</u>	<u>181,162</u>

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

6,556.308 units in Charifund	58.41%	57.17%
28,310.388 units in Charibond	18.63%	18.44%
30,640.000 units in Charities Properties Fund	22.96%	24.39%

12 Debtors

	2023	2022
	£	£
Trade and other debtors	87,559	60,105
Prepayments	21,764	21,832
	109,323	81,937

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade and other creditors	9,011	29,748
Taxation and social security	25,042	21,887
Accruals	33,154	37,336
Deferred income	35,070	-
	102,277	88,971

Deferred income

	2023	2022
	£	£
Balance at the beginning of the year	-	12,745
Amount released to income in the year	-	(12,745)
Amount deferred in the year	35,070	-
Balance at the end of the year	35,070	-

14 Analysis of net assets between funds (as at 31 March 2023)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	4,793			4,793
Investments	166,512			166,512
Net current assets	283,379	170,023	112,785	566,187
Net assets at the end of the year	454,684	170,023	112,785	737,492

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

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	7,043			7,043
Investments	181,162			181,162
Net current assets	194,238	222,343	108,785	525,366
Net assets at the end of the year	382,443	222,343	108,785	713,571

15 Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds:					
LBB COPS/Ronak	139				139
LDDF Carers Sub-Group	1,796				1,796
MOPAC - Hate Crime	18,913	30,000	28,816		20,097
Royal Mencap Society EPATS	11,984				11,984
LBB - Covid-19	44,542				44,542
John Lyons Charity - Open Door	4,796	35,000	33,255		6,541
Baily Thomas - Core Support	14,398		14,398		-
Clifford Chance - Safe Places	1,971		1,971		-
Age UK - Project 300	300		300		-
University Coll. Hosp - Cancer Screening		7,000	5,839		1,161
John Lyons Charity - Cost of Living	-	7,000	7,000		-
Young Barnet Foundation - Warm Spaces		9,000	3,539		5,461
Bosher-Hinton Foundation		1,000	1,000		-
Other Restricted Funds	9,946	633,947	643,893		-
Total Restricted funds	108,785	722,947	740,011	-	91,721
Unrestricted funds:					
Designated funds:					
Office Rent/Dilapidations Reserve	90,000			10,000	100,000
Community Service Fund (Welfare)	522				522
Sherrick House - Contingency	6,084		125	(5,959)	-
Equality Housing - Shared Houses					
Maintenance & Refurbishment	17,403				17,403
Voids	17,035				17,035
Time Out Reserve	468		468		
NNLS - Autism Project	5,831		1,306		4,525
Covid-19 Contingency	50,000			(50,000)	-
Station Road - start-up	5,000		10,959	5,959	-
Hendon Lane - Improvements Fund	10,000				10,000
Recruitment & Retention initiatives	20,000				20,000
Total Designated funds	222,343	-	12,858	(40,000)	169,485
General funds	382,443	645,427	591,584	40,000	476,286
Total unrestricted funds	604,786	645,427	604,442	-	645,771
Total funds	713,571	1,368,374	1,344,453	-	737,492

Movements in funds
(previous year for comparison)

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds:					
LBB COPS/Ronak	310		171		139
LDDF Carers Sub-Group	1,796				1,796
MOPAC - Hate Crime	18,605	30,000	29,692		18,913
Royal Mencap Society EPATS	12,397		413		11,984
LBB - Covid 19	29,751	76,618	61,827		44,542
LBB - Covid 19 Shared Houses	-	34,661	34,661		-
LBB - Covid 19 Recruitment & Retention	-	15,799	15,799		-
LBB - Covid 19 - Vaccination		2,050	2,050		
City of London Bridge Trust	2,016		2,016		
Royal Mencap Society Let's Get Digital	2,700		2,700		-
John Lyons Charity - Open Door		35,000	30,204		4,796
Baily Thomas		28,796	14,398		14,398
Clifford Chance - Safe Places		4,000	2,029		1,971
Age UK - Project 300		4,000	3,700		300
Other Restricted Funds	4,973	679,808	674,835		9,946
Total Restricted funds	72,548	910,732	874,495	-	108,785
Unrestricted funds:					
Designated funds:					
Office Rent/Dilapidation's Reserve	80,000	-	-	10,000	90,000
Community Service Fund (Welfare)	522	-	-	-	522
Sherrick House				-	-
Maintenance & Refurbishment	1,399	-	1,399	-	-
Contingency Fund	15,000	-	8,916		6,084
Equality Housing - Shared Houses				-	-
Maintenance & Refurbishment	2,403	-	-	15,000	17,403
Voids	7,035	-	-	10,000	17,035
Time Out Reserve	643	-	175	-	468
NNLS - Autism Project	11,800		5,969		5,831
Covid-19 Contingency	50,000				50,000
Station Road - start-up				5,000	5,000
Hendon Lane Office - improvement fund				10,000	10,000
Recruitment & Retention Initiatives				20,000	20,000
Total Designated funds	168,802	-	16,459	70,000	222,343
General funds	266,011	600,923	414,491	(70,000)	382,443
Total unrestricted funds	434,813	600,923	430,950	-	604,786
Total funds	507,361	1,511,655	1,305,445	-	713,571

Purposes of restricted funds

The COPS Ronak Project Reserve Fund is for the purpose of continuing project activities.
The LDDF Carers Sub Group Reserve Fund is for funding the Valuing Carers Day.
The Hate Crime Reserve Fund is for increasing awareness of hate crime.
The Royal Mencap Society EPATS Fund is to support parents of children with special needs.
LBB Covid-19 was to meet additional costs relating to the pandemic.
Baily Thomas grant was towards core costs.
John Lyons Charity Open Door is to support parents and carers of young children.
AgeUK Project 300 was to build relationships with people with learning disabilities.
Boshier Hinton was for equipment at Station Road.
Young Barnet Foundation Warm Spaces is for support with cost of living difficulties.
John Lyon's Charity cost of living to support core costs.
University College London Hospital Cancer Screening for increased take-up by people with learning disabilities.
Clifford Chance Safe Places to facilitate safer environments for people with learning disabilities.

Purposes of designated funds

The Office Rent/Dilapidation Reserve Fund is for potential commitments arising under the Office Lease.
The Community Service Fund (Welfare) is for special items to support individuals or families lacking other sources.
The Sherrick House Reserve Funds were 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 was for the purpose of continuing activities.
NNLS Autism Project is funding from the New North London Synagogue for those with autism.

Recruitment and Retention are monies set aside to improve both.
Hendon Land Improvements Fund is to enhance main office.
Station Road Start-up was for setting-up the new facilities.
Covid-19 contingency was to meet any unexpected costs that might have arisen.

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

	2023 £	2022 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	23,921	206,210
Depreciation	4,978	4,437
Interest, rent and dividends from investments	(8,789)	(6,682)
(Gains)/ losses on investments	14,650	(11,615)
(Increase)/ decrease in debtors	(27,386)	70,231
Increase/ (decrease) in creditors	13,306	(21,458)
Net cash provided by / (used in) operating activities	20,680	241,123

17 Analysis of cash and cash equivalents

	At 1 April 2022	Cash flows	Other changes	At 31 Mar 2023
	£	£	£	£
Cash at bank and in hand	532,400	26,739		559,139
Deposits (less than three months)				-
Total cash and cash equivalents	532,400	26,739	-	559,139

18 Operating lease commitments

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

	Property 2023	2022
	£	£
Less than 1 year	65,000	65,000
1 - 5 years	260,000	260,000
	325,000	325,000

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

Gary Bishop (Husband of Samantha Bishop) provided gardening and clearance work to the charity in the amount of £380 (2022: £630)

(Steve Clare (Stepfather of Samantha Bishop) provided building and house clearance work to the charity in the amount of £697 in 2022)

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