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# Report and Financial Statements

For the year ended 31<sup>st</sup> March 2025

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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<sup>st</sup> March 2025**

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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 Resigned 20<sup>th</sup> November 2024

Mike Wiffen Honorary Treasurer

Prithma Athwal-Shah

Meg Kirk

Papiya Chatterjee

Haider Al-Eiden Elected 20<sup>th</sup> November  
2024

Sharanya Nagendran Co-opted 26<sup>th</sup> March  
2025

Kemi Akinsanya Co-opted 26<sup>th</sup> March  
2025

**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

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## Chair's Report

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I am very proud to have been the Chair of Barnet Mencap for another year. There have been many challenges – particularly financial, but it has been a pleasure to lead our Board, Managers, staff and volunteers through another successful year.

We know that People with Learning Disabilities, Autistic people, and their families and carers very much value our services, and we are proud to genuinely improve their lives.

Through sound financial reporting and monitoring, we have ended the year in a good financial position, but this has been more challenging than ever with £50,000 being deducted from our Bright Futures Contract shortly after it was awarded, and many items of expenditure increasing in cost. But we will continue to monitor our finances carefully and look for alternative sources of funding for the future.

To highlight just a few of Barnet Mencap's achievements over the last year:

For another year, the number of children and their families helped by our Information Advice and Guidance Service has increased, meaning the economic circumstances and access to services have improved significantly for them all.

Our Community Opportunities Project helped 165 people to improve their Health and Wellbeing through many different physical and social activities.

Our Employment Service has had amazing success – as well as securing 18 jobs (the target was 12), it has supported 112 people who were referred to the project with weekly Jobs Clubs and greatly increased our network of paid and volunteering opportunities.

The new Autism Hub launched in April 2024 continues to provide opportunities and support for Autistic people with yet another annual increase in the number supported.

And there are many more examples of how Barnet Mencap has enhanced the lives of those who use our services, as this Annual Report shows.

Barnet Mencap is proud to have worked closely with its partners in the Charity Sector and the Local Authority and Health Authority. The CEO chairs the Learning Disabilities Strategic Partnership Board, and Barnet Mencap is represented on many other multi-agency groups.

Over the years, the Board has also worked closely with our Chief Executive to develop our Business Plan for the next 3 years - linking what we aim to achieve with the resources predicted to be available. The Board will monitor the Plan closely and continue to consider opportunities to diversify our funding streams and widen our services. We know challenges will arise due to increased National Insurance costs, the increased demands put on our statutory funders, and the costs of supporting and retaining good staff.

In our 60<sup>th</sup> Anniversary Year we look forward not only to continue to provide services which improve lives but also to all the opportunities the future will bring – to diversify and extend our services, to use Social Media to communicate with our users and stakeholders and to explore the appropriate use of Artificial Intelligence in our service delivery and back office functions.

**Sheila Oliver**

**Board of Trustees**

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## 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 2025.

The trustees confirm that the financial statements comply with current statutory requirements, the 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, 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 increases public awareness and understanding of the problems and abilities of people with a learning disability and their families. Barnet Mencap has a project to help families plan for the future. There is support for autistic people at the Autism Hub, and a peer engagement project to help improve forensic services for people with learning disabilities.
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 and autistic people 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, autistic people, and their carers, as the starting point for recognizing 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 and community service) 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, recognize 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 well-being and independence. These are monitored by the Board.

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**OBJECTIVES AND ACTIVITIES (continued)**

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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 2024-25. 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 2024-25, Barnet Mencap provided its core services:

- (a) support for disabled children and parent carers;
- (b) leisure and learning projects; advice, information, and guidance; employment support;
- (c) housing and support;
- (d) support for carers.
- (e) support for autistic adults

Please see the table overleaf.



**BARNET MENCAP**  
(A Company Limited by Guarantee)  
Trustees' Annual Report for year ended 31<sup>st</sup> March 2025

**ACHIEVEMENTS AND PERFORMANCE (continued)**

Inputs	Activities	Outputs	Outcomes	Impacts
£45,000	Information, Advice and Guidance for Parent Carers	Barnet Mencap continued to provide information, advice, and guidance for the parent carers of disabled children. The service is commissioned by Barnet Council. In 2024-25, the Children's Team worked with 368 parent carers and 402 children. Most of the children were aged 16 and under, a wide range of ethnicities, and 289 male children and 113 female children. The figures are higher again after a fall last year, with benefits continuing to be the main reason for referrals. Barnet Mencap re-established a separate Manager post for the Children's Team and was pleased to appoint Valerie Lam to it.	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 is healthy, and knows how to access the support they need.	Parents have improved economic circumstances, are supported with appeals and disputes, and are signposted to other services.
£40,000	Open Door	Open Door has again been funded by John Lyons. In 2024-25, 72 children under 5 took part in activities, with support and advice provided for their parent carers.	Disabled children and their siblings have taken part in activities.	
£26,500	Parenting Support	Over the year, staff ran the Family Links course for 107 parent carers, 17 more than in 2023-24, with high rates of satisfaction. Staff also provide dedicated slots where they can discuss issues with parent carers over the phone, through the Helpline.  The Children's Team also runs E-PATS (Early Positive Approaches to Support) as part of the national random controlled trials. This has been extended until October 2026.  Staff are also involved in forums to develop the Local Offer, the Special Educational Needs Partnership Board, and the Leading-Edge groups. The council has extended the contract for parenting support until March 2027, following a tender, but with a reduction of £10,000 p.a.	Parent carers learn skills that help them in their role and increase their knowledge. They are able to reflect on approaches to parenting	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.

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**ACHIEVEMENTS AND PERFORMANCE (continued)**

Inputs	Activities	Outputs	Outcomes	Impacts
£175,000	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 supported 165 people during the year, 35 more than in 2023-24, and close to the numbers using the service before the COVID Pandemic. Swimming, Body fit, Pilates, and Dance are popular physical activities, but people can try martial arts, cycling, and heritage walks as well. There are Men's groups and Women's groups, while gardening, daysout, the cultural evenings, and weigh-less are very popular. Members are involved in planning the COPS Programme. There were 20 peer sessions – 7 last year – attended by 131 people, compared with 57 last year.</p> <p>COPS completed a project in partnership with the University of Hertfordshire. We hope to work with them again. The project has focused on creative ways to engage people with Learning Disabilities to get their views. The cost of living continues to be a concern. The Warm Centres is a project that has helped people with Learning Disabilities and their families, and is a local partnership led by CB Plus and funded by NAVCA.</p> <p>Barnet Mencap runs many of the activities at Station Road in Hendon, a base we share successfully with Age UK Barnet, and we have met to develop the working relationships between the teams.</p>	<p>People have had fun and learned skills. They report the benefits of meeting new people, feeling fitter and less isolated.</p>	<p>People have developed skills and relationships which have helped them to remain as independent as possible. People will have improved physical and mental health.</p>

**ACHIEVEMENTS AND PERFORMANCE (continued)**

Inputs	Activities	Outputs	Outcomes	Impacts
		Raising awareness of the needs of people with learning disabilities 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 and Grief Encounter. 48 people have been involved in the Engagement initiatives.	Staff in mainstream services will have made reasonable adjustments	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 or who are autistic directly deliver this message.
£689,000	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 the outreach service.</p> <p>There has been a slight increase in the number of clients supported, 79 this year compared to 76 last year. Staff also provide a housing management service for the three houses and collect rent. The team used the workbook to secure a slight increase in the contract value.</p> <p>The team has a new Deputy Manager and a Senior. The team has worked hard to attract new tenants. A lot has been done to improve recruitment and retention. The team is developing its model, offering more care, working earlier and later shifts, and at weekends. Equality Housing has confirmed its registration status with the CQC that staff do provide personal care. It has also been able to increase support hours for a lot of tenants who need more.</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.

**BARNET MENCAP**  
(A Company Limited by Guarantee)  
Trustees' Annual Report for year ended 31<sup>st</sup> March 2025

**ACHIEVEMENTS AND PERFORMANCE (continued)**

Inputs	Activities	Outputs	Outcomes	Impacts
£103,700	Autism Service	<p>In April 2024, Barnet Mencap launched the Adults Autism Hub, and will work with Resources for Autism, which runs a Hub for children and their families. The number of people has remained high. A huge number were supported by the team. There was another increase in 2024-25, 320, compared with 310 the previous year.</p> <p>The team has worked hard to manage this high number of people. The team agreed with the commissioners to provide services, taking a co-production approach. The team works hard to facilitate mental health services and Talking Therapies. The Hub encourages the creativity of autistic people and means that they can co-produce future services. The contract with the ICB continues now until 2027.</p> <p>Barnet Mencap has continued to work with the council's Autism lead to implement the all-age Strategy. This includes more opportunities in housing, employment, and improving the Criminal Justice System for autistic people. Staff attended a workshop and met ICB Commissioners to explore how support could be offered to people with ADHD.</p> <p>The counselling service provided by Mind in Barnet, developed in partnership with Resources for Autism and Barnet Mencap, has been extended for another year.</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.	All autistic people have a place that they can go to and have a chance to contribute to the success of the Hub.
£30,000	Hate Crime	<p>The Safe Places scheme has 44 sites, new display stickers, funded by a new grant, and information for participants. The training programme helps to make links between combating hate crime and the violence against women and girls (VAWG) Strategy and the team has also delivered seven workshops to 128 people on scams and financial abuse. This work has now concluded.</p> <p>There was a long gap when the Co-Ordinator left and was not replaced until July 2024. Despite the hard work of the new Co-Ordinator, the Council stopped funding the project, and it has ended. Staff were busy during Hate Crime Week and have been active in the campaign to promote community cohesion in Barnet.</p>	<p>More residents understand how to report Hate Crimes and are confident to do so.</p> <p>Recognizing and responding to hate crime helps Barnet to have a safe and more coherent community</p>	

**BARNET MENCAP**  
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**ACHIEVEMENTS AND PERFORMANCE (continued)**

Inputs	Activities	Outputs	Outcomes	Impacts
£141,500	Working For You	<p>Working for you saw 320 referrals, a significant increase from 231 in 2023-24. The team continues to advise people with learning disabilities and autistic people on their rights to benefits, to apply for a Freedom Pass or Blue Badge, and to signpost people to other appropriate services.</p> <p>The team has continued to staff a drop-in for people with learning disabilities in Primary Care Network (PCN) 3. It means people are offered advice and information while having their Annual Health check. The project has undoubtedly helped people who would not have otherwise known about Working for You.</p>	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	<p>The Project 300 Team continues to make regular phone calls and some visits to 249 people. Staff have attended Coffee Mornings in Station Road, where families come to listen to speakers and to share their experiences.</p> <p>Staff have undertaken pre-review work with people, identifying what is and is not working in their care package, and what needs to be in place to achieve their well-being outcomes. They have sent 61 reports to the Barnet Learning Disability Team, which completed the review process.</p>	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 from increasing.
£55,000	Employment Service	The Employment Service secured 18 jobs for people with learning disabilities or who are autistic. This is another strong performance, with a target of 12 jobs. The coordinator has done a lot to promote Bright Futures, engage with employers and partners, and support 112 people referred to the project through the weekly Job Clubs. The coordinator has secured additional funding, for example, helping people find paid opportunities in the music industry. He has developed a working relationship with Boost and new partners like Arts Depot and Employability.	People have the support to apply for jobs and training.	More disabled people are economically active and inspire other people to work.

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ACHIEVEMENTS AND PERFORMANCE (continued)

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Barnet Mencap's Business Plan (2025-28) 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 develop new projects. Barnet Mencap sets out its objectives for the year in the development plans.

- a) At the end of March, Barnet Mencap agreed to a new three-year Business Plan. This sets out what the organisation wants to achieve, how it will manage the risks which might affect progress, and the resources required. This point was addressed in more detail in the Funding Strategy, how Barnet Mencap hopes to re-secure contracts and grants, and where funding is needed for new areas of work. The plans are underpinned by a three-year Equalities, Diversity, and Inclusion (EDI) Action Plan.

Barnet Mencap was very pleased to be awarded the Bright Futures contract, which started in September 2024, but is disappointed to see that there is a £50,000 reduction in the annual funding each year. In addition, there is less money in the new Parenting Support contract. This is a worry. Local authorities do face huge financial pressures, but charities like Barnet Mencap cannot really absorb cuts on this scale, and they are keen to find new, additional sources of funding.

Barnet Mencap this year celebrates its 60<sup>th</sup> anniversary and has a programme of events to mark this milestone.

- b) The Project Support team carries out Barnet Mencap's business functions, including finance, training, communication, health and safety, and HR. In 2024-25, the team implemented the new Communications Strategy and appointed a new Communications Officer. There were other changes, with a new Finance Officer and a Project Support Officer.
- c) The whole of Barnet Mencap was deeply affected when Bhavini Ghaghda died in February after working many years for Barnet Mencap.
- d) There has been a Chief Operating Officer since March 2024, to replace the Deputy Chief Executive. The office at Hendon Lane was refurbished, painted, and had new carpets fitted.

The Project Support Team organized a Staff Away Day and facilitated a meeting for all staff four times per year. They conducted another Staff Wellbeing survey. One of the suggestions was for Barnet Mencap to have a Staff Forum. This has been set up and has continued, helping staff to raise any concerns, make proposals, and provide a good channel of communication for Barnet Mencap's staff and the leadership team.

Artificial Intelligence (AI) is having an enormous impact on all our lives. The Project Support Team has drafted a new policy for Barnet Mencap, so that the charity can make the most of the new opportunities and manage the risks.

Training has been provided to help staff better understand Charity Log and introduced Log My Care for the Equality Housing Team, electronic care management systems that will help staff work more effectively.

- e) The Fundraising Coordinator helped to bring in, or secure through long term grants, over £50,000 in 2024-25. This comes from grant applications or community activities. The Fundraising Coordinator applied successfully for grants to extend the Safe Places project and obtained a grant from Sport England to fund COPS' work. She organized a sponsored walk, and people with learning disabilities raised money for us. She has developed business partnerships and put out a press release to encourage new fundraising initiatives. There was a successful summertime ball held at Old Finchleians Club. Volunteers ran the Big Half Marathon for Barnet Mencap and secured a place in the London Marathon.

- f) Children and young people often have a long wait to get a diagnosis of autism. This can be a very stressful time for them, and their families. In 2024-25, NHS England funded Barnet Mencap to deliver a small but valuable project. Staff worked with twelve families and provided them with a Personal Health Budget. They used the money to pay for activities that would help them while they waited for a diagnosis
- g) Barnet Mencap chairs the Learning Disability Strategic Partnership group, which brings together people from the Voluntary and Community (VCS) and statutory sectors. Barnet Together continues to be an important forum that facilitates strong working relationships between all partners, and Barnet Mencap is an active member of the group.
- h) 44 Carers have had support from Rula, April 2024 – March 2025. At least 10 of the 44 carers have been triaged on to the other services after 'screening' for future planning. She helps families to understand the options and explains how people with learning disabilities and their carers can access the support they need. Working with the Barnet Learning Disability Service, the Carers Centre, Age UK Barnet, and others, the Caseworker supports individual families but also identifies what else carers need so that they feel well-supported in their role.
- i) In 2024-25, Barnet Mencap recruited and supported a Peer Engagement Worker. He work with people in forensic services to get their views about the services and how they can be improved. Staff support him to undertake work and travel to locations. It is an original model, and Barnet Mencap has enjoyed working with PSC, the Ideas Alliance, and the Mental Health Trust to learn lessons from the project and share them more widely.
- j) Partnerships are important to Barnet Mencap; working with other charities that have expertise in another field helps Barnet Mencap improve services and the lives of people with learning disabilities and their families. It has continued to strengthen its working relationship with PCN3 and Access, to improve the Bright Futures Service, CB Plus and partners to promote Warm Centres, and Brent Cross Shopping Centre.

As well as its work with other Voluntary and Community Sector (VCS) colleagues, Barnet Mencap works closely with the Barnet Learning Disability Service. The two organisations again hosted the My Health Matters event

- k) More formally, Barnet Mencap attends several Board meetings. It continues to use this 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 Barnet Safeguarding Adults Board, the Safer Communities Board, the LeDer group, Barnet Together, and the SEND Board.
- l) Barnet Mencap has worked for a number of years to increase the take-up by people with learning disabilities of national cancer screening programmes. In 2024-25, staff worked with the Breast Screening Service at the Royal Free London NHS Foundation Trust on a new project. Staff developed an Easy Read booklet that helps women with learning disabilities, their friends and family to understand what happens if they need to be seen at the Assessment Clinic. It explains clearly what happens, and why, the role of staff in the clinic, the results, and how to access the clinic.
- m) Barnet Mencap has introduced Access Ava for families and staff to use in Barnet. The model has been developed by Access, and it will generate replies to questions about social care and health services, people's rights to services, templates to help them, and ways to get accurate and up-to-date information.
- n) COPs have developed their holiday programme. Over the years, staff have supported people to go to a range of destinations, for example, Bournemouth, Spain, and Edinburgh. The Team has learnt a lot and will be offering another programme in 2025-26, responding to the demand for holidays at a reasonable price.
- o) Barnet Mencap has developed its carbon reduction plan for 2025-26. The action taken included installing LED lighting and a VOIP telephone system in the office. Training has been provided for staff and clients to encourage recycling and reduce equipment running unnecessarily. More will be done in 2025-26 to understand how staff travel to work.

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## FINANCIAL REVIEW

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Barnet Mencap had a reasonable year financially in 2024/25, finishing with a net in-year deficit of £7,721, although our unrestricted reserves reduced by £57,226 to £566,929. Of these unrestricted reserves, the Board has designated £166,176 for specific purposes leaving our usable reserves at a healthy £400,753.

Our total income in 2024/25 was £1,613,158, some £170,041 more than in 2023/24, while total expenditure was £1,624,990, some £185,118 more than in the previous year. Our major source of funding remains the London Borough of Barnet, mainly through contracts which accounted for 40.5% of our income, compared to 46.5% in 2023/24. We were pleased to retain our major contracts through tender awards in 2024/25 and during the new financial year, although as mentioned elsewhere in this Report, we were disappointed that the value of some contracts was reduced. The reduction in the percentage reflects increasing our income through other sources, particularly grants and a number of new partnership arrangements. The Charity maintains a close watch on opportunities to bid for further contracts and grants and continues to attract additional funding. Other than contracts and grants we have been seeking to increase our resources through fundraising, donations and/or sponsorship for specific projects, although donations were lower in 2024/25, presumably reflecting the higher cost of living.

Most of our expenditure relates to staffing costs. Including our National Insurance and pension contributions these totalled £1,152,095, some 73.4% of the total, an increase from 2024/25 in percentage terms from 72.8%. All staff received at least the London Living Wage in 2024/25, although the impact of the increase in the national insurance contributions we have to make has meant that we could no longer manage this in the new financial year. The market value of our investments increased by £4,111, and our in-year income from investment and interest increased by £3,902.

Barnet Mencap is in a reasonable financial position, but we remain concerned at the economic situation, which impacts our service users and staff directly as well as the organisation itself. Inflation has risen back to around 4%, double the Bank of England target of 2%, and energy prices look set to rise again. The Government will present its budget in November 2025 and once again it looks as though the public sector will face some reductions, and there has been little encouragement that there will be any much needed boost in expenditure on social care.

### **Reserves Policy**

The Board determined last year that its level of unrestricted usable reserves should be set at six months' worth of annual unrestricted expenditure. As stated above our usable reserves stood at £400,753 at 31st March 2025 which falls above the policy requirement by around £20,000. The Board will continue to monitor this closely, including the further use of its reserves.



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## PRINCIPAL RISKS AND UNCERTAINTIES

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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. Funding and Budget Pressures**

Barnet Mencap has faced significant budget pressures this year. Much of this comes from the financial strains affecting Barnet Council. It has led them to cut £50,000 per year from the new Bright Futures contract, and £10,000 from the Parenting Support contract.

The government has increased the National Insurance Contributions for employers, and this will cost Barnet Mencap an additional £30-40,000 per year.

In addition, it has been very difficult to fund the office space used by the Autism Hub, which had been rented to Royal Mencap. This is costing Barnet Mencap approximately £25,000 per year.

**2. Managing the demand for support**

Each of Barnet Mencap's teams has worked with more people this year. There has also been an increase in the complexity of people's needs and circumstances. When this is combined with reductions in funding, it risks putting more pressure on staff.

Barnet Mencap is looking at how it can best manage the demand for support, and the caseloads in the teams.

**3. Care Quality Commission**

In 2024-25, Barnet Mencap's registration with the Care Quality Commission (CQC) was at risk. There was a misunderstanding over whether the Equality Housing Team delivered personal care as part of the service. Once it was clarified that this was the case, the CQC fully restored Barnet Mencap's registration.

**4. Hate Crime Project**

Barnet Mencap has provided the Hate Crime Reporting Service since 2017. In that time, the coordinator has trained staff and residents, encouraging them to report hate crimes, supported the Hate Crime Centres, and led the programme for Hate Crime Week.

But despite the efforts of the new Coordinator Barnet Council decided to discontinue funding for the project, and it ended in April 2025.

**5. Office**

The landlords have decided to sell the offices at 35 Hendon Lane, but this is unlikely to affect Barnet Mencap's lease.

Barnet Mencap's lease at Station Road continues until January 2027. It hopes to extend the lease and has begun to discuss this with the Council.

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## **PLANS FOR THE FUTURE**

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In March 2025, Barnet Mencap agreed to a new Business Plan, which sets out what the organisation wants to achieve over the next three years. There is a three-year Funding Strategy, which details how this work will be funded with a focus on addressing gaps, identifying new sources of money, and responding to the risks and funding challenges.

Barnet Mencap would like to undertake work around people with ADHD, alongside services at the Autism Hub. Staff would like to do more work in schools and help to support effective communication between staff in schools and family carers.

In 2025, Barnet Mencap is celebrating its 60<sup>th</sup> anniversary. This is an opportunity to reflect on what it has done to support children and adults with learning disabilities or who are autistic, and their families. It is important to recognize the achievement of the carers who set up the charity and provided the service for many years. Looking ahead, Barnet Mencap is keen to recruit more members, to enlist people who support its aims to join and play an active role in the future of the charity.

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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 Articles of Association and uses a Membership model.
2. There are six Trustees on the Board, who are also the Directors and two people were co-opted onto the Board in June 2025. 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 2025, the following roles were voted by the Board:
  - Chair of Trustees role was appointed to Sheila Oliver.
  - The Vice Chair role was appointed to Meg Kirk.
  - Treasurer role was appointed to Mike Wiffen.
  - Deputy Treasurer role was appointed to Haider Al-Eiden.
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.
  - An HR report, with an update on policies and staffing issues, the Key Performance Indicators (KPIs), and improvements.
7. Barnet Mencap's two sub-committees (Human Resources and Finance) have the Board represented by a Quorum of two Directors, 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 reviews how well it complies with the Charity Governance Code and, based on this, sets 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.

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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" 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 was reviewed in 2024/25, and the new arrangements were in place for April 2025, 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 2025/26.

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 residents. Barnet Together has continued to meet over the years and has been a key driver to develop work with statutory services and across the Voluntary and Community Sector.

Locally, Barnet Mencap is part of 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 the 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.

Trustees 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<sup>st</sup> March 2025 was six (2024: 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 14<sup>th</sup> October 2025 and signed on their behalf by:



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**Sheila Oliver, Chair of Trustees**

**Opinion**

We have audited the financial statements of Barnet Mencap (the 'Charity') for the year ended 31 March 2025 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 2025 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.

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.

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

20 October 2025



**Barnet Mencap Limited**  
**Statement of Financial Activities**  
(incorporating an income and expenditure account)  
**For the year ended 31 March 2025**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations, subscriptions and legacies	3	19,384	-	19,384	42,246
Charitable activities:	4				
Equality Housing		489,107	189,584	678,691	649,221
Community Services (Children)		1,260	152,735	153,995	157,148
Community Services (Adults)		141,337	260,998	402,335	297,388
Information & Advice Services		31,919	250,382	282,301	253,936
Employment Opportunities		2,736	58,636	61,372	32,000
Investment Income	5	15,080	-	15,080	11,178
<b>Total income</b>		<b>700,823</b>	<b>912,335</b>	<b>1,613,158</b>	<b>1,443,117</b>
<b>Expenditure on:</b>					
Raising funds	6	22,186	-	22,186	21,161
Charitable activities:	6				
Equality Housing		499,562	189,584	689,146	620,365
Community Services (Children)		9,103	152,735	161,838	199,488
Community Services (Adults)		73,810	260,998	334,808	343,840
Information & Advice Services		151,286	215,828	367,114	223,018
Employment Opportunities		6,213	43,685	49,898	32,000
<b>Total expenditure</b>		<b>762,160</b>	<b>862,830</b>	<b>1,624,990</b>	<b>1,439,872</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>(61,337)</b>	<b>49,505</b>	<b>(11,832)</b>	<b>3,245</b>
<b>Net gains / (losses) on investments</b>		<b>4,111</b>		<b>4,111</b>	<b>(3,666)</b>
<b>Net income / (expenditure) for the year</b>		<b>(57,226)</b>	<b>49,505</b>	<b>(7,721)</b>	<b>(421)</b>
Transfers between funds		-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>(57,226)</b>	<b>49,505</b>	<b>(7,721)</b>	<b>(421)</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>(57,226)</b>	<b>49,505</b>	<b>(7,721)</b>	<b>(421)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		624,155	112,916	737,071	737,492
<b>Total funds carried forward</b>		<b>566,929</b>	<b>162,421</b>	<b>729,350</b>	<b>737,071</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 Limited**  
**Balance Sheet**  
**As at 31 March 2025**

	Note	2025 £	2025 £	2024 £	2024 £
<b>Fixed assets:</b>					
Tangible assets	10		1,181		2,144
Investments	11		<u>166,957</u>		<u>162,846</u>
			168,138		164,990
<b>Current assets:</b>					
Debtors	12	132,977		81,591	
Cash at bank and in hand		<u>507,735</u>		<u>593,995</u>	
		640,712		675,586	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	<u>79,500</u>		<u>103,505</u>	
<b>Net current assets / (liabilities)</b>			<u>561,212</u>		<u>572,081</u>
<b>Total assets less current liabilities</b>			<b>729,350</b>		<b>737,071</b>
<b>Total net assets / (liabilities)</b>			<u><b>729,350</b></u>		<u><b>737,071</b></u>
<b>Funds</b>	15				
Restricted funds			162,421		112,916
Unrestricted funds:					
Designated funds		166,176		164,110	
General funds		<u>400,753</u>		<u>460,045</u>	
Total unrestricted funds			<u>566,929</u>		<u>624,155</u>
<b>Total funds</b>			<u><b>729,350</b></u>		<u><b>737,071</b></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 14 October 2025  
and signed on their behalf by:

SR Oliver  
Sheila Oliver  
Chairman

M Wiffen  
Mike Wiffen, BA(Hon) CPFA  
Treasurer

Company Registration No. 4274621

The attached notes form part of the financial statements.

**Barnet Mencap Limited**  
**Statement of Cash Flows**  
**For the year ended 31 March 2025**

	Note	2025 £	2025 £	2024 £	2024 £
<b>Net cash provided by / (used in) operating activities</b>	<b>16</b>		<b>(101,340)</b>		<b>23,678</b>
<b>Cash flows from investing activities:</b>					
Interest/ rent/ dividends from investments		15,080		11,178	
Sale/ (purchase) of fixed assets					
Sale/ (purchase) of investments		-		-	
<b>Cash provided by / (used in) investing activities</b>			<b>15,080</b>		<b>11,178</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>-</b>	<b>( 86,260 )</b>		<b>34,856</b>
Cash and cash equivalents at the beginning of the year			593,995		559,139
Change in cash and cash equivalents due to exchange rate movements			-		-
<b>Cash and cash equivalents at the end of the year</b>	<b>17</b>		<b>507,735</b>		<b>593,995</b>

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

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**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.

**1 Accounting policies (continued)**

**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, exhibitions and other educational 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 Trusts artistic programmes and 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 7.

**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) Investment properties**

Investment properties are included in the balance sheet at fair value and are not depreciated. Any change in fair value is recognised in the statement of financial activities. The valuation method used to determine fair value will be stated in the notes to the accounts.

**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.

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

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

	2024 Unrestricted £	2024 Restricted £	2024 Total £
<b>Income from:</b>			
Donations, subscriptions and legacies	31,246	11,000	42,246
Charitable activities:			
Equality Housing	399,179	250,042	649,221
Community Services (Children)	5,524	151,624	157,148
Community Services (Adults)	82,640	214,748	297,388
Hub Services	79,489	174,447	253,936
Employment Opportunities		32,000	32,000
Investments	11,178		11,178
<b>Total income</b>	<b>609,256</b>	<b>833,861</b>	<b>1,443,117</b>
<b>Expenditure on:</b>			
Raising funds	21,161		21,161
Charitable activities:			
Equality Housing	376,606	243,759	620,365
Community Services (Children)	64,296	135,192	199,488
Community Services (Adults)	127,269	216,571	343,840
Hub Services	37,874	185,144	223,018
Employment Opportunities		32,000	32,000
<b>Total expenditure</b>	<b>627,206</b>	<b>812,666</b>	<b>1,439,872</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>(17,950)</b>	<b>21,195</b>	<b>3,245</b>
Net gains / (losses) on investments	(3,666)		(3,666)
<b>Net income / expenditure</b>	<b>(21,616)</b>	<b>21,195</b>	<b>(421)</b>
Transfers between funds			-
<b>Net income / (expenditure) before other recognised gains and losses</b>	<b>(21,616)</b>	<b>21,195</b>	<b>(421)</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>(21,616)</b>	<b>21,195</b>	<b>(421)</b>
Total funds brought forward	645,771	91,721	737,492
<b>Total funds carried forward</b>	<b>624,155</b>	<b>112,916</b>	<b>737,071</b>

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**3 Income from donations and legacies**

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Gifts	8,029		8,029	29,463
Subscriptions	11,355		11,355	12,783
Legacies	-	-	-	-
	<u>19,384</u>	<u>-</u>	<u>19,384</u>	<u>42,246</u>

**4 Income from charitable activities**

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
<b>Equality Housing</b>				
London Borough of Barnet (LBB) Contracts		189,584	189,584	250,042
LBB Grant		-	-	-
Other Grants		-	-	-
Other income	489,107		489,107	399,179
<b>Total for Equality Housing</b>	<u>489,107</u>	<u>189,584</u>	<u>678,691</u>	<u>649,221</u>
<b>Community Services (Children)</b>				
LBB Contract		86,350	86,350	80,000
Other Contracts		26,385	26,385	-
LBB Grant		-	-	14,419
Other Grants		40,000	40,000	57,205
Other income	1,260		1,260	5,524
<b>Total for Community Services (Children)</b>	<u>1,260</u>	<u>152,735</u>	<u>153,995</u>	<u>157,148</u>
<b>Community Services (Adults)</b>				
LBB Contract		244,726	244,726	167,923
Other Contracts		-	-	4,949
LBB Grant		16,272	16,272	41,876
Other Grants		-	-	-
Other income	141,337		141,337	82,640
<b>Total for Community Services (Adults)</b>	<u>141,337</u>	<u>260,998</u>	<u>402,335</u>	<u>297,388</u>
<b>Information &amp; Advice Services</b>				
LBB Contract		87,000	87,000	64,500
Other Contracts		116,400	116,400	115,000
LBB Grant		7,500	7,500	-
Other Grants	3,600	39,482	43,082	35,036
Other Income	28,319		28,319	39,400
<b>Total for Hub Services</b>	<u>31,919</u>	<u>250,382</u>	<u>282,301</u>	<u>253,936</u>
<b>Employment Opportunities</b>				
LBB Contract	-	38,636	38,636	32,000
Other Grants		20,000	20,000	-
Other Income	2,736		2,736	-
<b>Total for Employment Opportunities</b>	<u>2,736</u>	<u>58,636</u>	<u>61,372</u>	<u>32,000</u>
<b>Total income from charitable activities</b>	<u>666,359</u>	<u>912,335</u>	<u>1,578,694</u>	<u>1,389,693</u>

**5 Income from investments**

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Bank interest	5,421	-	5,421	1,316
Investment income	9,659	-	9,659	9,862
	<u>15,080</u>	<u>-</u>	<u>15,080</u>	<u>11,178</u>

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**6 Analysis of expenditure**

	Basis of allocation	Cost of raising funds £	Charitable activities					Empl'ment Opps £	Support & Governance costs £	2025 Total £	2024 Total £
			Equality Housing £	Community Services (Children) £	Community Services (Adults) £	Information and Advice Services £					
Staffing	Direct	11,425	414,718	96,494	188,524	262,720	26,313		1,000,194	886,995	
Premises	Direct		47,607	536	3,998	402	3,686		56,229	62,681	
Supplies & Services	Direct	51	85,735	463	12,453	3,931	13,334		115,967	126,752	
Activities	Direct	192	1,550	3,887	44,905	-	-		50,534	33,888	
Sundries	Direct		734	1,120	302	1,013			3,169	6,080	
Support costs											
Management/Strategy	Time		37,594	15,933	28,062	21,694	1,772	105,055	105,055	85,390	
Finance	Time	2,319	9,576	7,333	12,472	13,546	1,281	46,527	46,527	39,369	
Human Resources	Staff Nos	2,321	6,166	4,835	7,435	8,631	500	29,888	29,888	20,807	
General Administration	Time/Staff	3,877	9,483	9,720	11,747	17,079	1,781	53,687	53,687	48,613	
Premises	Space	1,549	56,678	16,105	15,019	27,771	1,231	118,353	118,353	80,916	
Postage/Print/Stationery	Usage	38	4,150	1,106	2,585	2,901		10,780	10,780	10,327	
IT	Staff Nos	414	15,155	4,306	7,306	7,426		34,607	34,607	38,054	
			22,186	689,146	161,838	334,808	367,114	49,898	398,897	1,624,990	1,439,872
Support costs			-	-	-	-	-	(398,897)			
Total expenditure 2025			22,186	689,146	161,838	334,808	367,114	49,898	-	1,624,990	
Total expenditure 2024			21,161	620,365	199,488	343,840	223,018	32,000	-	1,439,872	

Of the total expenditure, £762,160 was unrestricted (2024: £627,206) and £862,830 was restricted (2024: £812,666).



**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

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

This is stated after charging / (crediting):	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Operating lease rentals:		
Property	<b>65,000</b>	65,000
Other equipment	-	-
Depreciation	<b>963</b>	2,651
Auditor's remuneration - Audit Fees	<b>3,600</b>	3,600

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

Staff costs were as follows:	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>1,043,746</b>	953,112
Social security costs	<b>87,981</b>	73,946
Employer's contribution to defined contribution pension schemes	<b>20,368</b>	20,568
Redundancy and Termination costs	-	-
	<b>1,152,095</b>	<b>1,047,626</b>

No employees received employee benefits (excluding employer pension) totalling £60,000 or above during the year.  
(2024 Nil)

The total employee benefits including pension contributions of the key management personnel were £251,826  
(2024: £195,189).

The charity trustees were not paid nor received any other benefits from employment with the Trust in the year (2024: £nil). No trustees were reimbursed expenses during the year (2024: £Nil ). No charity trustee received payment for professional or other services supplied to the charity (2024: £Nil).

**Staff numbers**

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

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Charitable activities:-		
Equality Housing	<b>26</b>	20
Community Services (Children)	<b>8</b>	14
Community Services (Adults)	<b>9</b>	8
Information and Advice Services	<b>11</b>	13
Employment Opportunities	<b>2</b>	1
Support	<b>7</b>	8
	<b>63</b>	<b>64</b>

**9 Taxation**

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

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

10	Tangible fixed assets			2025	2024
		Office Equipment	Other Furn & Equipment	Total	Total
		£	£	£	£
	<b>Cost</b>				
	At the start of the year	50,551	28,849	79,400	79,400
	Additions in year			-	-
	Disposals in year			-	-
	At the end of the year	<u>50,551</u>	<u>28,849</u>	<u>79,400</u>	<u>79,400</u>
				-	-
	<b>Depreciation</b>				
	At the start of the year	50,506	26,750	77,256	74,605
	Charge for the year		963	963	2,651
	Eliminated on disposal			-	-
	At the end of the year	<u>50,506</u>	<u>27,713</u>	<u>78,219</u>	<u>77,256</u>
	<b>Net book value</b>				
	At the end of the year	<u>45</u>	<u>1,136</u>	<u>1,181</u>	<u>2,144</u>
	At the start of the year	<u>45</u>	<u>2,099</u>	<u>2,144</u>	<u>4,795</u>

All of the above assets are used for charitable purposes.

11	Investments	2025	2024
		£	£
	<b>Investments at fair value:</b>		
	Investment funds	<u>166,957</u>	<u>162,846</u>
		<u>166,957</u>	<u>162,846</u>
	<b>Movements</b>		
	Market value at the start of the year	162,846	166,512
	Additions at cost		-
	Disposals at carrying value		-
	Net gain / (loss) on revaluation	4,111	(3,666)
	Market value at the end of the year	<u>166,957</u>	<u>162,846</u>
	 The following holdings constituted 5% or more of the total portfolio:		
	6,556.308 units in Charifund	59.62%	58.62%
	28,310.388 units in Charibond	18.27%	19.20%
	30,640.000 units in Charities Properties Fund	22.11%	22.18%

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

12	Debtors	2025 £	2024 £
	Trade and other debtors	104,592	57,792
	Prepayments	28,385	23,799
		<u>132,977</u>	<u>81,591</u>

13	Creditors: amounts falling due within one year	2025 £	2024 £
	Trade and other creditors		12,353
	Taxation and social security	20,713	23,441
	Accruals	58,787	54,154
	Deferred income		13,557
		<u>79,500</u>	<u>103,505</u>

Deferred income	2025 £	2024 £
Balance at the beginning of the year	13,557	35,070
Amount released to income in the year	(13,557)	(35,070)
Amount deferred in the year		13,557
Balance at the end of the year		<u>13,557</u>

14	Analysis of net assets between funds (as at 31 March 2025)	General unrestricted £	Designated £	Restricted £	Total funds £
	Tangible fixed assets	1,183			1,183
	Investments	166,957			166,957
	Net current assets	232,613	166,176	162,421	561,210
	Net assets at the end of the year	<u>400,753</u>	<u>166,176</u>	<u>162,421</u>	<u>729,350</u>

Analysis of net assets between funds (previous year for comparison)	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,144			2,144
Investments	162,846			162,846
Net current assets	295,055	164,110	112,916	572,081
Net assets at the end of the year	<u>460,045</u>	<u>164,110</u>	<u>112,916</u>	<u>737,071</u>

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**15 Movements in funds**

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	2025 £
<b>Restricted funds:</b>					
LBB COPS/Ronak	139				139
LDDF Carers Sub-Group	1,796		1,796		-
MOPAC - Hate Crime	25,600	30,000	28,683		26,918
Royal Mencap Society EPATS	18,174	26,385	11,831		32,728
LBB - Covid-19	44,476		3,388		41,088
John Lyons Charity - Open Door	6,285	40,000	22,164		24,121
Young Barnet Foundation - Warm Spaces	403	7,500	6,843		1,061
National Lottery - Carers and core costs	6,043	58,846	54,897		9,992
Baily Thomas - core costs -	5,000		5,000		-
Screwfix Foundation shared houses	5,000		5,000		-
DWP - Access to Work		15,886	13,023		2,863
University of Hertfordshire - CLAPS		8,772	8,772		-
Peer Engagement		9,999	7,869		2,130
Clothworkers Grant		3,600	1,535		2,065
Public Health - Cancer Awareness		7,000	2,634		4,366
Actionfunder Employment Project		10,000	3,799		6,201
Sound Hub Project		10,000	1,250		8,750
Other Restricted Funds	-	684,347	684,347		-
<b>Total Restricted funds</b>	<b>112,916</b>	<b>912,335</b>	<b>862,830</b>	<b>-</b>	<b>162,421</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
Office Rent/Dilapidations Reserve	110,000			10,000	120,000
Community Service Fund (Welfare)	522		144		378
Equality Housing - Shared Houses					
Maintenance & Refurbishment	17,403				17,403
Voids	17,035				17,035
NNLS - Autism Project	4,525				4,525
Hendon Lane - Improvements Fund	3,625				3,625
Recruitment & Retention initiatives	11,000		7,790		3,210
<b>Total Designated funds</b>	<b>164,110</b>	<b>-</b>	<b>7,934</b>	<b>10,000</b>	<b>166,176</b>
<b>General funds</b>	<b>460,045</b>	<b>704,934</b>	<b>754,226</b>	<b>(10,000)</b>	<b>400,753</b>
<b>Total unrestricted funds</b>	<b>624,155</b>	<b>704,934</b>	<b>762,160</b>	<b>-</b>	<b>566,929</b>
<b>Total funds</b>	<b>737,071</b>	<b>1,617,269</b>	<b>1,624,990</b>	<b>-</b>	<b>729,350</b>

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**Movements in funds**  
**(previous year for comparison)**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<b>Restricted funds:</b>					
LBB COPS/Ronak	139		-		139
LDDF Carers Sub-Group	1,796				1,796
MOPAC - Hate Crime	20,097	30,000	24,497		25,600
Royal Mencap Society EPATS	11,984	18,205	12,015		18,174
LBB - Covid 19	44,542		66		44,476
John Lyons Charity - Open Door	6,541	35,000	35,256		6,285
Young Barnet Foundation - Warm Spaces	5,461	1,000	6,058		403
Univ Coll Hosp - Cancer Screening	1,161	-	1,161		-
National Lottery - Carers and Core Costs		59,690	53,647		6,043
University of Hertfordshire - CLAPS		996	996		-
DWP - Access to Work		4,156	4,156		-
Baily Thomas - core costs		5,000			5,000
BKL Foundation - Holidays		5,000	5,000		-
Screwfix Foundation - Shared Houses		5,000			5,000
Percy Bilton - Station Road		6,336	6,336		-
Other Restricted Funds	-	663,478	663,478		-
<b>Total Restricted funds</b>	<b>91,721</b>	<b>833,861</b>	<b>812,666</b>	<b>-</b>	<b>112,916</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
Office Rent/Dilapidations Reserve	100,000	-	-	10,000	110,000
Community Service Fund (Welfare)	522	-	-	-	522
Equality Housing - Shared Houses					
Maintenance & Refurbishment	17,403	-	-		17,403
Voids	17,035	-	-		17,035
NNLS - Autism Project	4,525				4,525
Hendon Lane Office - improvement fund	10,000		6,375		3,625
Recruitment & Retention Initiatives	20,000		9,000		11,000
<b>Total Designated funds</b>	<b>169,485</b>	<b>-</b>	<b>15,375</b>	<b>10,000</b>	<b>164,110</b>
<b>General funds</b>	<b>476,286</b>	<b>609,256</b>	<b>615,497</b>	<b>(10,000)</b>	<b>460,045</b>
<b>Total unrestricted funds</b>	<b>645,771</b>	<b>609,256</b>	<b>630,872</b>	<b>-</b>	<b>624,155</b>
<b>Total funds</b>	<b>737,492</b>	<b>1,443,117</b>	<b>1,443,538</b>	<b>-</b>	<b>737,071</b>

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**Purposes of restricted funds**

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

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 is for costs arising from the pandemic

Baily Thomas grant was towards core costs

John Lyons Charity Open Door is to support parents and carers of young children

Young Barnet Foundation Warm Spaces was to protect the vulnerable in cold weather

National Lottery is a grant towards Carers Support and Office Support

DWP - Access to Work is to support employees with special needs

Screwfix Foundation is for improved facilities in the shared houses

Peer Engagement is a project to improve the forensic services for people with a learning disability

Clothworkers Grant will be used for furniture and equipment in the Autism Hub

Public Health Cancer Awareness support for people with learning disabilities

Actionfunder Employment Grant is increasing employment opportunities for people with learning disabilities or are autistic

Soundhub Project is increasing opportunities in the creative industries for people with learning disabilities or who are autistic

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

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

Hendon Lane improvement fund is to enhance the office environment

Recruitment and Retention for initiatives to improve and encourage respectively

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

	2025	2024
	£	£
<b>Net income / (expenditure) for the reporting period</b>	<b>(7,721)</b>	<b>(421)</b>
<b>(as per the statement of financial activities)</b>		
Depreciation	963	2,651
Interest, rent and dividends from investments	(15,080)	(11,178)
(Gains)/ losses on investments	(4,111)	3,666
(Increase)/ decrease in debtors	(51,386)	27,732
Increase/ (decrease) in creditors	(24,005)	1,228
<b>Net cash provided by / (used in) operating activities</b>	<b>(101,340)</b>	<b>23,678</b>

**Barnet Mencap Limited**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**17 Analysis of cash and cash equivalents**

	At 1 April 2024	Cash flows	Other changes	At 31 Mar 2025
	£	£	£	£
Cash at bank and in hand	593,995	(86,260)		507,735
Deposits (less than three months)				-
<b>Total cash and cash equivalents</b>	<b>593,995</b>	<b>(86,260)</b>	<b>-</b>	<b>507,735</b>

**18 Operating lease commitments**

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

	Property 2025	2024
	£	£
Less than 1 year	65,000	65,000
1 - 5 years	260,000	260,000
	<b>325,000</b>	<b>325,000</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

Gary Bishop (Husband of Samantha Bishop) provided gardening and clearance work to the charity in the amount of £1,350 (2024 £280).

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

