



Elmbridge Mencap

(Company Limited by Guarantee)

Company Number 4504051
Registered Charity Number 1094666

Report and Financial Statements

Year Ended: 31 December 2020

Contents	Page
Reference and Administrative Details_____	1
Structure, Governance and Management_____	2
Objectives and Activities_____	2
Achievements and Performance_____	3
Financial Review_____	4
Reserves Policy_____	4
Future Plans_____	5
Public Benefit_____	5
Statement of Trustees' Responsibilities_____	6
Statement as to Disclosure to our Independent Examiner_____	6
Statement of Financial Activities_____	7
Balance Sheet_____	8
Notes to the Accounts_____	9-13
Independent Examiner's Report_____	14

Elmbridge Mencap

Report of the Trustees for the year ended 31 December 2020

The Trustees are pleased to present their annual Trustees' report and the Financial Statements of Elmbridge Mencap ("the charity") for the year ended 31 December 2020, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Charity Name:	Elmbridge Mencap
Charity Number:	1094666
Company Number:	4504051
Registered Office and Operational Address	Burview Hall Queens Road Walton on Thames Surrey KT12 5AB

Directors and Officers

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The following served as Trustees and officers during the year.

Dr P Walsh	Chair
Mr J Reeves	Resigned as Vice Chair 27 July 2020
Mrs C Pease	Co-opted 17 February 2020, Appointed 27 July 2020, Appointed Vice Chair 27 July 2020
Mr S Peckham	Co-opted 17 February 2020, Appointed 27 July 2020
Mrs E Rigden	
Mrs R Jackson	Resigned as Treasurer 27 July 2020, remains as Trustee
Mrs E Hoaen	
Mr J Richardson	
Mr B Skinner	
Mr N Blake	
Mr E Rigden	

Company Secretary

Mr E Rigden

Accountants

Heyburn Bennett Ltd
9 Bridge Street
Walton on Thames Surrey KT12 1AE

Bankers

Barclays Bank PLC
P.O. Box 193 8/12 Church Street
Walton on Thames Surrey KT12 2YW

Solicitors

Nichols Marcy Dawson LLP
Portman House
Colby Road
Walton on Thames, Surrey, KT12 2RN

Structure, Governance and Management

Governing Document

Elmbridge Mencap is a charitable company limited by guarantee, incorporated on 6 August 2002 and registered as a charity on 18 November 2002. The charity was established under its Memorandum and Articles of Association. In the event of the charity being wound up, members may be required to contribute an amount not exceeding £1.

Elmbridge Mencap is an independent charity affiliated to the Royal Mencap Society.

Appointment of Trustees

The Articles of Association allow for a maximum of 16 Trustees. Honorary officers are elected from the membership at the AGM until the next AGM, when they are eligible for re-appointment. Trustees serve for a period of three years with one third standing down each year. The Trustees have the power to co-opt a member at any time to fill a vacancy, provided that not more than one-third of the Trustees would be co-opted members.

All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM.

Trustee induction and training

New Trustees are given copies of the Memorandum and Articles of Association, latest accounts and details of current financial standing, and Charity Commission literature regarding their legal obligations under charity and company law, and informed of any changes as and when they become known. They are also given copies of all current policies agreed by the Charity. All Trustees are kept informed about, and vote for, the adoption or otherwise of the annual budget, and are encouraged to attend external training events which could improve their role as Trustees.

Organisation

The Board of Trustees, which normally meets ten times a year, administer the charity and are responsible for all major decisions of the charity regarding activities, pricing, staff salaries, capital expenditure and investment of funds as well as the strategic direction and policy of the charity. Job specifications give clear detail of roles and responsibilities.

Risk Management

The Trustees have a risk management process which comprises:

- An annual review of the risks the charity may face, both financial and non-financial:
- Procedures to minimise the impact should those risks occur.

At the present time the Trustees believe that there are no risks connected with the internal management of the charity beyond those of staff dishonesty, which are managed by supervision of income and accounting functions and internal control processes and are insured. Because the charity operates its activities from Burview Hall it is exposed to risk should their landlord not extend or renew their lease.

Fundraising

The charity does not utilise professional fundraisers or commercial participators in our fundraising activities. The charity carries out limited scale fundraising events that contribute consistently to the reserves. Due to Covid-19 the two annual Jumble Sales & the Xmas Fair were not held during 2020. A planned "Elephant Race Night" was also cancelled. The charity received various support grants as a consequence of Covid-19 to support ongoing expenses and start up again in 2021.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term (under 5 years) so there are few funds for long term investment. Having considered the options available, the Trustees have decided to continue to invest the small amount that it has available in investment funds. However, following receipt of a large legacy at the end of last year, plans are in hand to invest this legacy with a view to securing the long-term future of the charity.

Objectives and Activities

The objectives of the charity are to provide support for people with a learning disability, in particular by the provision of practical help for them and for their families, dependants and carers, and to provide or assist in the provision of facilities

for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their quality of life.

To achieve its objectives the charity leases Burview Hall in Walton-on-Thames from Walton Charity. The hall is equipped and used by the charity as the main venue for its activities. When not required by the charity the hall is hired to other organisations and individuals who support people with learning disabilities. It is the charity's policy to keep this hire charge as low as possible to ensure full use of the hall. We encourage employment and integration with the general public of people with learning disabilities.

The main activities for the year continued to be the upkeep and hiring out of Burview Hall and the running of the charity's own programme of events, which comprised the following:

- Nova Club: An evening social club for adults held fortnightly throughout the year;
- Youth Club: An evening club for the 16-25 year olds, which are held fortnightly throughout the year;
- Cinema Night: A monthly showing of DVD's on a large screen;
- Get up & Go: A weekly daytime session for those with profound and multiple learning disabilities;
- Family Fun: A monthly afternoon session for the under 18's and their families. This activity has now ceased, at least until 2022, when subject to Covid-19 restrictions & funding it is hoped to restart .

The policies used to achieve the objectives have continued to be:

- To keep the hiring of Burview Hall affordable;
- To keep the structure and decoration of the building well maintained;
- To work and cooperate with other similar minded learning disability organisations.
- To increase our volunteer base.

Achievements and performance

Like most charities Elmbridge Mencap was severely impacted by the COVID-19 pandemic and the government lockdown and tier restrictions. At all times the Trustees have sought to safeguard our vulnerable clients and comply with government restrictions. As such our services were suspended during lockdown and applicable tier restrictions. Any exceptions to that for other users (mainly children's activities) were granted where clients could provide us with a clear and comprehensive risk assessment. To the extent that we were able to offer our services, the mainstays of our own activities are our staff and volunteers.

Back in January 2020 we hired out the Walton Playhouse for a performance by the Desborough Players. This was attended by nearly 160 people. Unfortunately, the 2021 performance was cancelled

During the year we were advised that due to the disruption caused by the pandemic we would remain as the Mayor of Elmbridge's sponsored charity for 2020/21. We would like to sincerely thank Mayor Mary Sheldon for her considerable and generous support.

Elmbridge Mencap Activities

As stated above all of the activities of the charity have been severely impacted by the COVID-19 pandemic. However, a description of our activities is set out below.

Nova Club

Our evening club for adults has 40 members, many of whom regularly attend the fortnightly sessions held throughout the year. However, when we were allowed to reopen after the first lockdown, we restricted the number of members allowed to attend to keep to social distancing rules. Some of the younger members of Nova Club joined with the regular youth club members and by careful planning we managed to give all Nova & Youth Club members the chance to attend an evening activity on a fortnightly basis. Due to Covid restrictions, the regular disco parties and summer BBQ were cancelled. When Nova Club is able to operate again, a diary of future events is planned, allowing club members to know what activities will be run each evening.

Unfortunately, Covid-19 meant we could not join up with Elmbridge Community Link for our joint sessions during the year.

Youth Club

This activity has a small but increasing number of attendees, but we continue to believe in the benefit of this event.

Family Fun Afternoon

On one Sunday each month we invite families who have a disabled child or children to attend as a family, with any siblings, to have a two hour get together. This year has seen the same increased level of take up that we first experienced

last year, which is very encouraging as we believe that it is an extremely worthwhile event allowing shared experiences between families and siblings.

This activity is the most difficult for the charity to operate in a socially distanced environment and accordingly, it is unlikely that this activity will be able to take place until COVID-19 measures are able to be substantially relaxed.

Get Up & Go

This runs during the day time for the more profoundly disabled who attend with their carers. It is attended by up to 12 persons with carers each session, which is about the practical maximum that can be accommodated. This activity now runs for one two hour session.

Cinema Night

Once a month, on a Saturday, we hold the cinema night. This is regularly attended by up to 25 people, some with their carers.

One to One

During 2020 a local charity (One to One - North West Surrey. Charity No.1061508) decided to cease operation. The volunteers who used to run this weekly evening session at Burview Hall asked if Elmbridge Mencap could take over the activity, which after consideration we agreed to. However, Covid-19 restrictions has meant we have not yet been able to reopen it so far, but it is planned to reopen in 2021. One to One provide a weekly evening leisure activity.

Other Organisations' Open Activities

There follows a list of activities arranged by others at Burview Hall on a regular basis open to anyone with a learning disability. Charges vary.

Saturday Club for children
Music workshops for adults once a month
Wednesday Arts/Craft Workshop
Friday Music Night – once a fortnight
One to One evening leisure activities (Adults)

Run by Surrey Crossroads - Elmbridge
Run by Elmbridge Community Link
Run by Elmbridge Community Link
Run by Elmbridge Community Link
Run by One to One - North West Surrey

All of the above activities were affected by the Covid-19 pandemic.

Play Schemes

Due to Covid-19 we were unable to open the building for the 2020 Summer Play Scheme which is normally run by the White Lodge Centre for three weeks.

Financial Review

The charity had a satisfactory year despite showing a deficit of £15,584 (2019: deficit £10,084 when the large legacy that was received is removed). Clearly the charity was severely impacted by the impact of the COVID-19 pandemic as described above. The necessary suspension of services resulted in hall letting income being £24,301 lower than the previous year. In addition, many of our regular fundraising events were cancelled. This notwithstanding, our fundraising activities and the generosity of our friends and supporters has resulted in grant and donation income of £32,198. Furthermore, as reported last year we were informed of a legacy in the region of £270,000, of which £230,000 was received during the year. We spend time reviewing our annual budget and reserve policy to enable us to meet our financial challenges as a viable charity. This had particular rigour and focus during 2020. All means of making savings plus extra fundraising will still need to continue to be thoroughly investigated in 2021.

The Trustees believe that the performance of the charity during 2020 leaves us well placed survive the impact of the COVID-19 pandemic to provide and hopefully continue the majority of its services in 2021.

Reserves Policy

At the end of 2020 the charity's reserves stood at £328,228 of which £328,000 represents designated reserves. This leaves the general funds in a surplus position of £228.

Our Reserves policy is based on Designated and any Restricted Funds, which are reviewed annually. The review is carried out together with our annual budget and strategic plan review towards the end of our financial year. The charity had no Permanent or Expendable endowments during 2020.

	Fund Policy
Long Term Hall Maintenance	Under the terms of our lease we are obliged to redecorate internally. The fund now also covers the five yearly fixed wiring testing and emergency lighting testing; and any future major repairs and replacement.
Operating Contingence	This fund is intended to enable us to carry out our basic services, such as running the adult and youth evening clubs, pay for insurances, etc, if Burview Hall was unable to be used for up to a year and we had no access to or income from the hall hire. This fund is reviewed annually.
Sensory Garden Development	This fund is intended to support a plan to improve the facilities offered to our customers in the woodland area. Plans have been produced and can be completed in incremental stages. The final scope of the redevelopment will depend on the ability to raise external funding.
Equipment & Activities Reserve Fund	This is money raised by our Jumble Sales & Xmas Fair. It was felt that due to an increasing age group of both our trustees & volunteers that these activities may not continue in the long term, thus it would not be good practice to rely on this money to cover running costs. It was agreed that this money should be spent on major equipment or "treats" for our activities. It was agreed to start with a fund of £4K & increase that fund by the CPI inflation Rate.
The H Freeman Legacy Fund	During December 2019 the trustees were informed that they had been left a legacy by a past member. This legacy will be invested in accordance with our investment policy with the aim of securing the future of the charity for the long-term.

Current Designated & Restricted Funds

		Fund Level 01/01/20	Expenditure & Additions During 2020		Transfers between Funds During 2020	Transfers (to) / from General Fund 2020	Fund Level 31/12/20
Designated Funds			Additions	Expenditure			
1	Long Term Hall Maintenance	50,000	0	(4,352)	0	4,352	50,000
2	Operating Contingence	34,000	0	0	0	(4,000)	30,000
3	Sensory Garden development	25,000	5,000	(8,593)	0	0	21,407
4	Equipment & Activities Reserve Fund	4,000	0	(4,000)	0	0	0
5	The H Freeman Legacy Fund	230,000	0	0	0	(3,407)	226,593
Totals		343,000	5,000	(16,945)	0	(3,055)	328,000

Plans

The Trustees' policy of working with other groups will continue. We will continue to review approaches from organisations that meet the objectives of the charity.

Public Benefit

The Trustees are satisfied that the activities undertaken by the charity as outlined under Objectives and Activities and Achievements and Performance constitute a significant public benefit to members of the local community with learning disabilities and that they have therefore complied with the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Statement of Trustees' Responsibilities

Company law requires the Trustees, who as stated above are the Directors of the charity for the purposes of the Companies Act 2006, to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these Financial Statements, the Trustees are required to:

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

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included in the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our Independent Examiner

In so far as the Trustees are aware at the time of approving our annual report:

- there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware, and
- the Trustees, having made enquires of fellow Trustees and the Independent Examiner that they ought to have independently taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

For and on behalf of the Trustees

.....
Dr Paula Walsh, Chair

Dated.....

ELMBRIDGE MENCAP
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating the income and expenditure account)

		2020	2020	2020	2019
		Unrestricted	Restricted	Total	Total
	<u>Notes</u>	£	£	£	£
Income from:					
Donations and legacies	2	22,876		22,876	236,981
Charitable Activities	2	18,813	-	18,813	42,551
Other trading activities	2	5,321	-	5,321	6,110
Investments	2	2,850	-	2,850	3,534
Other Income	2	3,534		3,534	-
TOTAL		53,394	-	53,394	289,176
Expenditure on:					
Raising funds	3	12	-	12	1,374
Charitable activities	3	68,966		68,966	67,886
TOTAL		68,978	-	68,978	69,260
Net (expenditure) / income		(15,584)	-	(15,584)	219,916
Net movement in funds		(15,584)	-	(15,584)	219,916
Reconciliation of funds:					
Total funds brought forward		343,812	-	343,812	123,896
Total funds carried forward		328,228	-	328,228	343,812

The notes on pages 9 to 13 form part of these accounts.

**ELMBRIDGE MENCAP
BALANCE SHEET**

AS AT 31ST DECEMBER 2020

	<u>Notes</u>	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	7		3,545		6,490
CURRENT ASSETS					
Investments	8	30,231		29,110	
Debtors	9	3,914		235,331	
Cash at bank & in hand		295,927		85,403	
		<u>330,072</u>		<u>349,844</u>	
CREDITORS: Amounts falling due within one year	10	<u>5,389</u>		<u>12,522</u>	
NET CURRENT ASSETS			324,683		337,322
NET ASSETS			<u>328,228</u>		<u>343,812</u>
THE FUNDS OF THE CHARITY					
Unrestricted funds	11, 12				
Designated funds			328,000		343,000
General fund			228		812
TOTAL CHARITY FUNDS			<u>328,228</u>		<u>343,812</u>

The trustees/directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on
and signed on their behalf by :

.....
Dr P Walsh
Chair

.....
Mr Stephen Peckham
Trustee

Registered Charity Number 1094666
Company Number 4504051

The notes on pages 9 to 13 form part of these accounts.

**ELMBRIDGE MENCAP
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31st DECEMBER 2020

1 ACCOUNTING POLICIES

a) Identification

Elmbridge Mencap Ltd is a Private Limited Company by guarantee incorporated in England. The principal place of business is Burview Hall, Queens Road, Walton On Thames, Surrey, KT12 5AB. The charity is a public benefit entity.

b) Accounting conventions

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 FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006.

c) Incoming resources

Income in respect of hall hire is included in the period to which the invoice relates.
All other income is included when received.

d) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

e) Fixed assets

Tangible fixed assets are capitalised at cost, with depreciation provided at a rate calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Equipment, including office fittings	25% per annum straight line
Computer equipment	25% per annum straight line
Improvements to premises	10% per annum straight line
Interactive floor	20% per annum straight line

f) Donated goods and services

Income from donated goods is included when received. Volunteer time is not recognised.

g) Investments

Investments are valued at fair value through The Statement of Financial Activities. Pooled investment vehicles are valued at bid price. The objective for the managed funds is to provide a higher investment return than could be achieved by a high quality bond investment over the medium to long-term. Short-term highly liquid investments are included as cash at bank.

h) Debtors

Short-term debtors are measured at transaction price, less any impairment losses for bad and doubtful debts.

i) Creditors

Short-term creditors are measured at transaction price.

j) Going concern

At the date of signing the accounts there were no material uncertainties about the charity's ability to continue.

**ELMBRIDGE MENCAP
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31st DECEMBER 2020

2 INCOME

	2020 £	2019 £
<u>Donations and legacies</u>		
Subscriptions and donations	22,876	6,981
Legacies	-	230,000
<u>Charitable activities</u>		
Hire fees - Burview Hall	12,068	36,369
Clubs, activities and other events	2,745	5,094
Grants received	4,000	1,088
<u>Other trading activities</u>		
Fund raising events and sale of donated goods	5,321	6,110
<u>Investment income:</u>		
Bank interest received	1,729	931
Unrealised gains on investments	1,121	2,603
<u>Other Income</u>		
JRCS Grant	3,534	-
	<u>53,394</u>	<u>289,176</u>

Two grants totalling £4,000 were received from Elmbridge Borough Council in response to the Covid-19 pandemic. These have been used to fund general operating costs of the charity.

A donation of £5,000 was made towards the development of the sensory garden.

3 EXPENDITURE

	2020 £	2019 £
On raising funds	<u>12</u>	<u>1,374</u>
On charitable activities		
Cost of activities & events	480	1,318
Rent, light, heat & water	5,281	5,557
Staff costs (see note 4)	15,836	13,007
Cleaning	6,465	9,527
Refuse disposal	2,299	2,716
Repairs, maintenance & gardening	22,335	21,755
Sensory garden project	515	-
Equipment - small items & repairs	1,231	120
Depreciation of equipment	5,487	6,489
Insurances	2,036	1,996
Administration: phone, stationery & office costs	1,536	1,400
Software, support & training	3,036	1,100
Bank and credit card charges	1	-
Bad Debts	(93)	574
Accountants preparation and independent examination, including VAT	1,849	1,789
Companies House filing fee & data protection	217	201
Unrealised loss on investments	-	-
Other expenses	455	337
	<u>68,966</u>	<u>67,886</u>

4 STAFF COSTS

	2020 £	2019 £
Wages and salaries	15,836	13,007
	<u>15,836</u>	<u>13,007</u>

There are an average of 7 part-time staff on a monthly basis.

Average number of employees - full time equivalent	<u>1</u>	<u>1</u>
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No employees received employer benefits exceeding £60,000.

**ELMBRIDGE MENCAP
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31st DECEMBER 2020

5 TRUSTEES' REMUNERATION

None of the trustees received remuneration in the period and no expenses were reimbursed during the year.

6 NET INCOME/EXPENDITURE

	2020	2019
	£	£
This is stated after charging:		
Depreciation	5,487	6,489
Accountants preparation and independent examination, including VAT	1,849	1,789

7 TANGIBLE FIXED ASSETS

	Equipment £	Total £
<u>COST</u>		
At 1st January 2020	133,413	133,413
Additions	2,542	2,542
At 31st December 2020	<u>135,955</u>	<u>135,955</u>
<u>DEPRECIATION</u>		
At 1st January 2020	126,923	126,923
Charge for the year	5,487	5,487
At 31st December 2020	<u>132,410</u>	<u>132,410</u>
<u>NET BOOK VALUE</u>		
At 31st December 2020	<u>3,545</u>	<u>3,545</u>
At 31st December 2019	<u>6,490</u>	<u>6,490</u>

8 INVESTMENTS

	2020	2019
	£	£
Unlisted investments	<u>30,231</u>	<u>29,110</u>

9 DEBTORS

	2020	2019
	£	£
Trade debtors	1,528	3,053
Prepayments	2,307	2,199
Other Debtors	79	79
Accrued income	-	230,000
	<u>3,914</u>	<u>235,331</u>

**ELMBRIDGE MENCAP
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31st DECEMBER 2020

10 CREDITORS: amounts falling due within one year	2020	2019
	£	£
Trade creditors	795	8,055
Accruals	4,023	3,968
Other taxes and social security	316	299
Other creditors	255	200
	<u>5,389</u>	<u>12,522</u>

11 RESERVES	2020	2019
	£	£
Designated funds	328,000	343,000
General fund	228	812
	<u>328,228</u>	<u>343,812</u>

Designated funds are held for long term hall maintenance, woodland redevelopment, equipment & activities and operating contingency, as well as in relation to a large legacy received.

12 ANALYSIS OF MOVEMENT ON FUNDS

	Balance at 1 January 2020	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Restricted funds	-				-
Designated funds					
Long Tern Hall Maintenance	50,000		(4,352)	4,352	50,000
Operating Contingency	34,000			(4,000)	30,000
Sensory Garden Development	25,000	5,000	(8,593)		21,407
Equipment & Activities Reserve Fund	4,000		(4,000)		-
T H Freeman Legacy Fund	230,000			(3,407)	226,593
Total Designated Funds	<u>343,000</u>	<u>5,000</u>	<u>(16,945)</u>	<u>(3,055)</u>	<u>328,000</u>
General fund	812	48,394	(52,033)	3,055	228
	<u>343,812</u>	<u>53,394</u>	<u>(68,978)</u>	<u>-</u>	<u>328,228</u>

13 RELATED PARTY TRANSACTIONS

Aggregate donations received from trustees without conditions were £1,282 (£2019 : £1,360)
There are no other related party transactions in the operating period which require disclosure.

ELMBRIDGE MENCAP
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2020

14 CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2020 or 31 December 2019.

15 OPERATING LEASE COMMITMENTS

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2020 £	2019 £
(i) not later than one year;	1,514	1,514
	<u>1,514</u>	<u>1,514</u>

Lease payments recognised as an expense total £1,514 (2019: £1,514).

16 CONTINGENT ASSETS

During the year the Trustees received an interim payment of £230,000 in relation to the £270,000 legacy that they had been previously informed of, with the remaining amount of approximately £40,000 being withheld until any potential inheritance tax bill can be established and paid. At present no further funds have been confirmed or released in respect of this legacy.

17 POST BALANCE SHEET EVENTS

Since the financial year end of Elmbridge Mencap, Covid-19 has been an ongoing worldwide pandemic. In January in line with Government Guidance, Elmbridge Mencap closed down activities, and use of the hall in order to maintain social distancing guidelines. The financial implication of this closedown on the charity is currently unascertainable.

In light of the information available as at the 2020 year end, the Covid-19 outbreak is considered to be a non-adjusting event in the 31 December 2020 financial statements.

ELMBRIDGE MENCAP

Independent Examiner's Report to the Trustees/Directors of ELMBRIDGE MENCAP

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The trustees also consider that an audit is not required under Part 16 of the Companies Act 2006.

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

- examine the accounts (under section 145 of the Charities Act 2011);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

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

Independent examiners' statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements (a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and section 130 of the Charities Act and (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and the Statement of Recommended Practice 2015 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Alan Bennett FCCA, CTA, TEP
Heyburn Bennett Ltd
Chartered Certified Accountants
9 Bridge Street
Walton on Thames
Surrey
KT12 1AE

Date: