

HAMMERSMITH AND FULHAM MENCAP

England & Wales · Charity number 1150840

Details

Status	Registered
Legal form	Charitable company
Company number	08155114
Registered	2013-02-15
Register	View on the Charity Commission register

Contact

Address	99 Addison Gardens London W14 0DT
Phone	02087485168
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Website	www.hfmencap.org

Activities

Objects: 1. THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO CHALLENGE DISCRIMINATION AGAINST PEOPLE WITH A LEARNING DISABILITY("OBJECT 1");AND 2.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 CONDITIONS OF LIFE("OBJECT 2").

Activities: (a) to support people with learning disabilities and autism to have a voice; (b) to support people with learning disabilities and autism to make more choices and have more control over their lives; and (c) to create more opportunities for people with learning disabilities and autism.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Hammersmith And Fulham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£164,684	£1,164,589	£544,986	32
2024-03-31	£1,298,670	£1,231,980	£544,891	34
2023-03-31	£1,218,980	£976,434	£478,201	26
2022-03-31	£969,923	£814,147	£235,655	24
2021-03-31	£806,519	£908,672	£79,879	22

Trustees

Name	Role	Appointed
John Savage	Chair	2020-11-30
Faisal Rahman Yusuf		2024-06-25
Laura Douglas		2019-11-14
Marina Logacheva		2024-06-25
Muriel Sophie Daniele Holder		2024-06-25
Patrice Letitia Blackstock		2024-06-25
RICHARD MACDONALD SHAW		2013-01-23
Robert Peter Tarlton		2024-06-25
SAMANTHA JOHNSON		2013-01-23
Victoria Lila Krakue		2024-06-25

HAMMERSMITH AND FULHAM MENCAP

England & Wales - Charity number 1150840

Accounts

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

31st March 2025

Charity Number: 1150840

Company Number: 8155114

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COMPANIES HOUSE

Report of the Trustees for the Year Ending 31st March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025 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 applicable in the UK and Republic of Ireland (FRS 102) (update bulletin 2).

Our Purposes and Activities

The principal activity of the charity as set out in its memorandum and articles of association is "The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to challenge discrimination against people with a learning disability; 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 conditions of life."

In delivering their objects, Hammersmith and Fulham Mencap supports people with learning disabilities to have equal access to housing, employment, health services, day opportunities, education and leisure facilities.

The organisation provides a range of person-centred services and activities to adults with learning disabilities, disabled children and parents/carers of disabled children living in Hammersmith and Fulham and the surrounding area of west London.

Through our activities, we strive to support people to have equal access to all services and opportunities to be included in the community, ensuring that their rights are respected and that user involvement is central.

The Need for HF Mencap

We design our services using national and local data to demonstrate need and guide our objectives. Sources such as the Office for National Statistics and Hammersmith & Fulham's Borough of Opportunity strategy highlight trends like rising rates of learning disabilities, improved life expectancy for children with complex needs, and a growing number of young people transitioning to adult services.

Nationally, government strategies such as Valuing People (2001) and Valuing People Now (2008) have shaped services by promoting rights, choice, and independence, moving away from traditional, building-based

Locally, a 2011 survey by LBHF's Clinical Psychology Service revealed strong demand for more diverse, community-based opportunities for people with complex needs. Educational psychologists play a key role in meeting these needs through their expertise in education and SEN frameworks. Our approach is shaped by LBHF's Early Intervention Strategy 2022–2027 and extensive consultation with service users and carers. This ensures services remain responsive and impactful. We aim to offer innovative, co-designed services that complement existing provision and maximise use of local spaces such as The Masbro Community Centre, Sands End Arts Centre, and partner venues like Action on Disability.

Through questionnaires and consultation, we identified a shortage of day opportunities, especially for those with complex needs and autism; during evenings and weekends. Evidence shows a clear demand for targeted, creative programmes that support active, fulfilling lives, reinforcing the importance of our work.

Coproduction

HF Mencap is deeply committed to genuine coproduction. Our understanding of local needs, trusted relationships, and long experience in person-centred support position us to co-design inclusive, responsive, and sustainable services.

We share LBHF's ambition to improve outcomes for residents and will identify gaps, build on what works, and deliver high-quality support in partnership. This commitment is embedded in our practice: regular meetings and feedback loops inform our Board of Trustees, and members co-design activities, events, and campaigns so lived experience shapes both delivery and strategy.

Looking ahead, HF Mencap will strengthen core services, including expanding our long-running Youth Development Programme; responding to consultation that highlighted the need for better support through the transition to adulthood.

We will develop progressive, independence-building programmes that promote wellbeing for people of all ages with learning disabilities, guided by clear evidence of unmet need, including strong demand for creative and enterprise pathways, and are committed to reinforcing our partnerships through transparent governance and meaningful coproduction.

We also aim to contribute to focused local coproduction forums, supporting resident-led ways of working through structures like our Youth Alliance, where young people are decision-makers with a direct voice into governance.

Key areas of work delivered include:

My Life:

My Life is a vibrant, six-day-a-week service designed to put adults with learning disabilities at the centre of their own journey. Through personalised support and real community connection, we empower individuals to shape their day-to-day experiences around what truly matters to them. Whether it's art, fitness, volunteering, music, or exploring the local area; every activity is chosen by the person, reflecting their passions, goals, and sense of purpose.

Funded through personal budgets or Local Authorities, participants have the freedom to design a service, timetabled to fit their life - not the other way around.

As our flagship initiative, My Life plays a vital role not just in the lives of those we support, but in sustaining our mission across the wider community. Its success fuels our continued commitment to inclusive, creative, and impactful support for all.

Offering a broad range of timetabled, focused, and bespoke activities, My Life is more than just a service, it's a vital part of daily life for the individuals we support. From creative arts and physical wellbeing sessions to life skills, social engagement, and community-based experiences, My Life empowers each person to shape their own routine around their individual needs.

It promotes independence, confidence, and personal growth, creating a meaningful structure that enhances wellbeing and strengthens connections.

For many, it's not only a source of support, but a space where they feel truly valued, included, and inspired to thrive.

Case Study

The parent of one of our longstanding clients recently expressed concern about no longer being able to meet their child's needs at home. This situation required sensitive, compassionate support from the My Life team. Through our involvement, a fantastic outcome was achieved: the client has successfully transitioned into supported living, where they are now thriving.

We continue to serve as a key anchor in their life, providing daily social support. Their parent is deeply grateful, recognising that our support has helped promote greater independence and wellbeing for their son.

Community Advocacy:

The Community Advocacy service is a vibrant, person-centred support initiative for adults in Hammersmith and Fulham who need their voices heard but don't meet the legal criteria for statutory advocacy. At the heart of this service is the Community Advocate: a passionate champion for inclusion and empowerment.

Advocates work one-on-one with individuals to help them express their views, make informed decisions, and navigate health and social care systems with confidence and clarity. Whether it's understanding care plans, accessing services, or asserting rights, our advocates stand beside people to ensure they are seen, heard, and

This service is open to adults who face barriers due to learning disabilities, mental health challenges, physical or sensory impairments, brain injuries, dementia, long-term conditions, or complex health needs.

We believe that every voice matters and with the right support, individuals can shape their own path to better health, wellbeing, and independence.

Case Study

PR, an adult with mental health needs, was referred to Community Advocacy for support with wrongful rent arrears and signs of self-neglect. She had no formal support and was living in unsuitable conditions.

A Care Act assessment was initiated, a social worker allocated, and an MDT established. PR was temporarily rehoused with support from SHP. She is now awaiting a dementia assessment, and extra care housing is being explored.

Youth Development Project:

The Youth Development Project is all about unlocking potential, building confidence, and ensuring young disabled people (aged 13–25) make a positive, empowered journey into adulthood.

At the core of this project is a dedicated Youth Development Co-ordinator, who acts as a connector, champion, and guide; working alongside young people, their families, and a network of professionals to create personalised, ambitious transition plans.

From education and employment to housing and adult services, we make sure every voice is heard and every step forward is meaningful.

This isn't just about services, it's about opportunity.

The project also creates vibrant social spaces and inclusive activities where young people can explore their interests, build lasting friendships, and thrive beyond school and college.

We believe that growing up should be exciting, not overwhelming. Through this project, young disabled people are supported to dream big, take charge, and shape their own future with confidence.

Case Study

This young woman joined HF Mencap at age 14, initially facing significant challenges including self-harm. Over more than a decade, she built confidence, self-esteem, and strong peer relationships through consistent engagement in youth development activities.

As she transitioned into adulthood, she became active in both the Youth Service and My Life programme. Now in a stable relationship and pursuing further education, she no longer requires formal support but continues to contribute by volunteering weekly at the Dance Club.

DBS checks (Disclosure Barring Service)

All staff, trustees and volunteers are expected to undergo Enhanced Disclosure with the Criminal Records Bureau on appointment to their post within the service and every three years thereafter.

Achievements and Performance

Throughout 2024/25, HF Mencap has continued to go from strength to strength, supporting around 600 individuals through a wide range of services that promote inclusion, independence, and wellbeing. We are proud to reflect on a year of real progress — not only sustaining our support, but expanding, innovating, and deepening our impact across the local community.

Now fully established in our new premises at Addison School in Shepherds Bush, we have spent over a year transforming the space into a vibrant and welcoming hub. The bright indoor areas, well-equipped gym, and spacious garden have become central to our My Life and Youth Development programmes, offering opportunities for movement, creativity, connection with nature, and social interaction.

Clients have expressed how much they enjoy the new environment, and their growing confidence, friendships, and enthusiasm to take part speak volumes.

From their very first day, our Chief Executive - bringing decades of leadership experience in the third sector, recognised the strength of our dedicated, skilled, and passionate team: a team that always puts the needs of our clients first.

Now fully embedded in the organisation, our Chief Executive has reinforced a belief that has always been at the heart of HF Mencap; that we are more than a service - we are like a family.

This ethos underpins everything we do and provides a strong foundation for continued growth and success.

With a focus on community-led innovation, our new leadership has introduced an inclusive, forward-thinking approach that is already gaining strong support from stakeholders across the board.

As part of this new direction, HF Mencap has placed greater emphasis on strategic fundraising. We have welcomed a talented freelance bid writer to help shape successful, targeted proposals, while the team actively identifies emerging needs across the borough. Co-production is now firmly embedded in how we work, with staff attending community coffee mornings and key strategic meetings to ensure our services respond directly to lived experience.

We have also made meaningful progress in diversifying our trustee board, welcoming individuals with both professional expertise and lived experience. This has strengthened our governance and broadened our outlook.

Another milestone has been the continued development of our Community Advocacy service, delivered in partnership with Hammersmith and Fulham Council. This non-statutory support has proven invaluable to residents, addressing long-standing gaps with care, professionalism, and real results.

Over the course of the year, we reached close to full capacity — a clear sign of the growing demand for our services. For many, we are a lifeline and a vital pathway to greater inclusion. This represents a major achievement for us as a charity.

Our support workers are at the heart of everything we do. Without their dedication, none of this would be possible. As a reflection of our commitment to valuing their work, we are working towards paying the London Living Wage — a milestone we expect to celebrate in next year's annual review.

All of these achievements are the result of vision, dedication, and collaboration with our clients, families, staff, trustees, funders, and community partners.

London Borough of Hammersmith and Fulham funded:

- My Life Activity Co-ordinator £21,840
- Community advocacy post: £22,000

Other projects:

- Henry Smith Post 3 year funding for sessional posts running activities for young people (Jul 2021 – 2024) £8,558
- Will Charitable Trust – support for Youth Development costs £10,000
- Let Me Play Ltd - Youth Development Project activities funding £18,976

MyLife remains a cornerstone of our organisation's financial sustainability, generating a substantial share of our overall income.

The service has grown steadily, consistently attracting demand and providing a reliable, expanding revenue stream that helps fund and strengthen our broader mission.

Fundraising

Hammersmith and Fulham Mencap charity organises events and activities to raise money for the charity. Additionally, they apply to trust funds, grantmakers or government tenders to secure money for the organisation.

There have been no complaints relating to fundraising.

The charity is registered with the Fundraising Regulator and follows the rules for fundraising in the UK. They must follow these rules:

- They must meet the law.
- They must tell people how they raise money and be ready to give more information if needed.
- They must be honest and not trick people about what the money is for.
- They must show respect to everyone they talk to.

The charity handles its marketing directly to ensure that it does not send too many messages. It always provides a way for people to stop receiving its messages if required.

Financial Review

2024/25 was a year of strategic transformation for HF Mencap. Our move to purpose-designed premises at the Addison Road Primary School site created new opportunities to grow our services and welcome more clients into a vibrant, accessible environment.

We also undertook a full review of our cost and pricing structure for the MyLife service, ensuring it remains both sustainable and responsive to demand. These adjustments strengthened our financial footing and enabled us to move into the next year with improved resilience.

Thanks to strong support for MyLife and prudent management of premises costs, we achieved a modest surplus. This outcome has allowed us to protect our reserves while continuing to invest in key improvements across the organisation.

Investment Powers and Policy

In accordance with the Charity's Articles the Trustees may invest the money of the Charity not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit. The Charity does not currently hold any investments, however, it is reviewing this and also working to open an additional bank account to diversify risk.

Reserves Policy and Going Concern

In accordance with Charity Commission guidelines, the trustees have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue to meet its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income.

The unrestricted reserves requirement was made up of wind down costs of £186k to cover wages and redundancy costs, plus a £58k office move contingency. As at 31st March 2025 available unrestricted reserves were £491k (Unrestricted funds £514k less Fixed Assets £23k) exceeding the requirement by £305k.

We believe the target level of reserves relative to the size of our activity is consistent with comparable best practice based on peer review.

Plans for Future Periods

HF Mencap remains fully committed to ensuring the long-term delivery of high-quality learning disability services in Hammersmith and Fulham.

Following the departure of our previous CEO in April 2024, our Trustees and Senior Management Team collaboratively took on leadership responsibilities during the interim period. In August 2024, we welcomed our Chief Executive Officer, who brings a wealth of experience and a strong, ambitious vision for the future

Since joining, the CEO has been actively engaging with clients and their families, including regular coffee mornings with parents and carers, to listen, learn, and ensure lived experience continues to inform our direction. They have also taken a hands-on role in strategic meetings, working closely with partners, funders, and stakeholders to build strong support for HF Mencap's work and mission.

Under their experienced leadership, HF Mencap is now poised to launch an ambitious new strategy centred around sustainable growth, innovation, and community-led support.

The strategy will aim to:

1. Diversify income streams:

We will actively pursue a broader range of fundraising opportunities, including corporate sponsorships, legacy giving, community events, and donations from wills. This strategy aims to strengthen our medium- and long-term financial resilience, reducing our reliance on fluctuating attendance levels within the MyLife programme.

2. Secure and sustain key services:

Our priority is to secure continued funding for our Youth Development and Community Advocacy services, while also strengthening and growing the MyLife programme through increased engagement, referrals, and visibility.

3. Grow and innovate our offer:

We are committed to co-creating new, responsive services with our beneficiaries; developing projects that reflect their evolving needs and empower them to lead more independent, fulfilling lives.

4. Enhance digital systems and communication:

We will digitise our care records and review how we engage with stakeholders to improve accessibility, efficiency, and the overall user experience.

5. Uphold safety and safeguarding excellence:

We remain firmly committed to the health, safety, and wellbeing of both clients and staff through rigorous safeguarding practices and effective risk management.

Priority Actions for the future development and sustainability of the organisation

HF Mencap continues to be guided by leadership with a strong track record in management, income generation, and fundraising. Our Chief Executive brings strategic vision, sound financial acumen, and a deep commitment to expanding the charity's reach and impact. Crucially, they also have the ability to engage meaningfully with our community of service users, carers, and families.

With a firm belief in HF Mencap's mission to support people with learning disabilities and autism to live as independently as possible, the leadership team is driving forward plans to secure additional grant funding. This will enable the charity to develop its own independent advocacy provision to complement the existing Community Advocacy service.

HF Mencap also welcomes the establishment of the People's Directorate at LBHF, recognising it as a key opportunity to support transformational change across Children's Services, Adult Social Care, and Public Health. We are committed to strengthening our partnership with LBHF through clear, transparent governance and meaningful coproduction. We will help shape inclusive engagement frameworks that draw on existing insight while promoting new, resident-led approaches.

Our knowledge of local needs, trusted relationships, and experience in person-centred support place us in a strong position to co-design services that are inclusive, responsive, and sustainable. We share LBHF's ambition to improve outcomes for residents and are committed to identifying gaps, building on what works, and delivering high-quality services in collaboration.

Looking ahead, HF Mencap will continue to strengthen its core services, including the expansion of our long-running Youth Development programme. Consultation has highlighted a clear need for support during the transition from adolescence to adulthood. We aim to develop progressive, independence-building programmes that support the wellbeing of young people with learning disabilities.

We will also continue delivering MyLife: Out and About, a six-day-a-week service that supports individuals in accessing training, community facilities, and activities of their choosing. In addition, we plan to reinstate respite holidays that were suspended during the pandemic, recognising their importance to both individuals and families.

To ensure long-term sustainability, HF Mencap will pursue a more diverse range of income streams, including collaborative opportunities with partner organisations. A key focus will be growing unrestricted funding through innovative, targeted programmes.

We will also harness our growing social media presence to broaden our fundraising reach and engage new supporters.

Alongside this, we will continue our campaigning efforts; amplifying the voices of people with profound and multiple learning disabilities and advocating for the issues that matter most to them and their families.

Finally, we will work closely with other North West London Mencap groups and the Young Hammersmith & Fulham Foundation to identify funding opportunities and extend the delivery of impactful services across the West London boroughs.

Reference and Administrative Details

Charity Number: 1150840

Company Number: 8155114

Registered Office: 99 Addison Gardens, London, England, W14 0DT.

Our advisers

Auditors: Wenn Townsend, 5 Gosditch St, Cirencester GL7 2AG

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving during the year and since the year end were as follows:

Annabel Naylor * (resigned 30 September 2024)

Faisal Yusuf (appointed 25 June 2024)

John Savage (Chair)*

Laura Douglas

Marina Logacheva (appointed 25 June 2024)

Muriel Holder (appointed 25 June 2024)

Patrice Blackstock (appointed 25 June 2024)

Richard Shaw *

Robert Tarlton (appointed 25 June 2024)

Samantha Johnson

Victoria Krakue * (Treasurer, appointed 25 June 2024)

(* Members of the Finance Committee)

Key management personnel

Teresa McGinn - Chief Executive (resigned 31st March 2024)

Tim Balogun - Chief Executive (appointed 27th August 2024)

Structure, Governance and Management

Governing Document

Hammersmith and Fulham Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th May 2022. It is registered as a charity with the Charity Commission.

Appointment of trustees

80% of the trustee board is made up of people with lived experience.

Trustee induction and training

Successful new candidates for board membership are inducted into the organisation by the Chair who informs them of their roles, responsibilities and the governance of the organisation with adapted information available for Trustees who have learning disabilities or other requirements. Training is available to individual trustees through national organisations such as the National Council for Voluntary Organisations (NCVO) or local, e.g. SOBUS - the local community and voluntary sector association which assists voluntary organisations within the London Borough of Hammersmith and Fulham to be effective organisations.

Organisation

The day-to-day management and strategic development of the Charity is undertaken by the Chief Executive who is accountable to the trustee board. The Chief Executive reports regularly to the trustee board on all aspects and activities of the organisation. The trustee board meets a minimum of four times per year. The annual budget is approved by the trustee board and monitored through the Finance Committee which reports to the trustee board.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Hammersmith and Fulham Mencap is affiliated with Royal Mencap to which it pays an annual subscription.

Pay policy for senior staff

The Charity's trustees are also directors of the Charity Company. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

HF Mencap has recently reviewed its risk management framework, which is modelled closely on the Charity Commission's guidance (Charities and Risk Management – CC26).

Risk Management Committee meetings, made up of Trustees and senior staff members, are held quarterly in advance of the Board Meeting, but they may be held more frequently in exceptional circumstances. Staff and Trustees are provided with training appropriate to their role and responsibilities.

Potential risks can be raised by anybody working for HF Mencap, Trustees, and external stakeholders such as beneficiaries or customers. The entire HF Mencap workforce is encouraged to identify risks (and issues) by the Risk Champion, who is a senior member of staff. Before initiating any new activities and projects they are risk-assessed to ensure they align with the charity's objectives, mission, and risk appetite.

Any risks or opportunities identified are logged in a risk register, which given the small size of the organisation covers both strategic risks and operational risks. It is updated monthly by the Risk Champion and reviewed by the CEO (in the absence of a CEO, a Trustee is to support this process).

A report is made by the Risk Committee to the Board Meeting of continuing and emerging high-concern risks and those where priority action is needed to effect better control.

Key risks during the report period include:

- not generating enough income through fundraising to allow delivery of service plans
- the potential to lose staff at a higher rate than they could be replaced at
- inflation outstripping ability to secure appropriate payment rates for MyLife service provision

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Hammersmith and Fulham Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

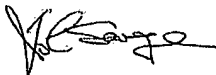
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

By order of the board of trustees



John Savage (Chair)

15th December 2025

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Opinion

We have audited the financial statements of Hammersmith and Fulham Mencap (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025 and of its incoming resources and application of reserves, including its income and expenditure, for the period 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also 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 the trustees 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

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 it 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

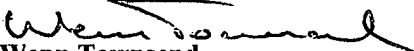
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with part 14 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Wenn Townsend
Chartered Accountants
Statutory Auditor

Date: 16th December 2025

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs
(including Income and Expenditure Account)
for the year ending 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and legacies	4	1,840	0	1,840	1,676
Charitable activities	5	1,102,363	59,533	1,161,896	1,295,960
Investments	6	948	0	948	1,034
Total income		1,105,151	59,533	1,164,684	1,298,670
Expenditure					
Charitable activities	7	(1,091,550)	(73,039)	(1,164,589)	(1,231,980)
Total expenditure		(1,091,550)	(73,039)	(1,164,589)	(1,231,980)
Transfers		0	0	0	0
Net movement in funds		13,601	(13,506)	95	66,690
Reconciliation of funds					
Total funds brought forward		500,351	44,540	544,891	478,201
Total funds carried forward		513,952	31,034	544,986	544,891

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs (Prior Year)
(including Income and Expenditure Account)
for the year ending 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £
Income				
Donations and legacies	4	1,676	0	1,676
Charitable activities	5	1,023,860	272,100	1,295,960
Investments	6	1,034	0	1,034
Total income		1,026,570	272,100	1,298,670
Expenditure				
Charitable activities	7	(954,999)	(276,981)	(1,231,980)
Total expenditure		(954,999)	(276,981)	(1,231,980)
Transfers		0	0	0
Net movement in funds		71,571	(4,881)	66,690
Reconciliation of funds				
Total funds brought forward		428,780	49,421	478,201
Total funds carried forward		500,351	44,540	544,891

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee. No.8155114)
Balance Sheet
as at 31st March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	23,350	202
Total fixed assets		<u>23,350</u>	<u>202</u>
Current assets			
Debtors	16	230,104	181,817
Cash at bank and in hand		423,281	530,699
Total current assets		<u>653,385</u>	<u>712,516</u>
Liabilities			
Creditors falling due within one year	17	131,749	167,827
Net current assets		<u>521,636</u>	<u>544,689</u>
Net assets		<u>544,986</u>	<u>544,891</u>
The funds of the charity:	19		
Restricted income funds		31,034	44,540
Unrestricted funds		513,952	500,351
Total charity funds		<u>544,986</u>	<u>544,891</u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

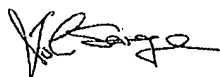
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements were approved and authorised for issue by the Trustees on

15th December 2025 and signed on their behalf by:



JOHN SAVAGE, CHAIR

The notes on pages 21 to 33 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	(i)	(78,871)	157,472
		<u>(78,871)</u>	<u>157,472</u>
Cash flows from investing activities:			
Interest received		948	1,034
Purchase of premises / plant and equipment		(29,495)	0
Net cash provided by (used in) investing activities		<u>(28,547)</u>	<u>1,034</u>
Change in cash & cash equivalents in the reporting period		<u>(107,418)</u>	<u>158,506</u>
Cash and cash equivalents at start of the reporting period		530,699	372,193
Cash and cash equivalents at end of the reporting period		<u>423,281</u>	<u>530,699</u>
(i) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		95	66,690
Depreciation		6,347	3,022
Loss on disposal of premises / plant and equipment		0	0
Interest received		(948)	(1,034)
Decrease /(increase) in debtors		(48,287)	16,910
Increase / (decrease) in creditors		(36,078)	71,884
Net cash provided by/(used in) operating activities		<u>(78,871)</u>	<u>157,472</u>

The notes on pages 21 to 33 form an integral part of these financial statements.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hammersmith and Fulham Mencap 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 note(s).

Income

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

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.

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.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025**

1. Accounting Policies (continued)

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:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of telephone, printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- Premises (specialist facilities with an ongoing value in business)
 - 2014/15 & prior: 25% of cost per annum
 - 2015/16 onwards: 10% of cost per annum
- Equipment: 25% of cost per annum
- Motor vehicles: 25% of cost per annum

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.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025**

1. Accounting Policies (continued)

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.

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.

Financial instruments

The trust 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.

Pensions

Since October 2016 employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% (2024: 3%) of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £15,279 (2024: £15,453).

Termination Payments

Employees leaving the Charity will receive salary/wages, pension contribution and accrued holiday pay due on the next available payroll run following cessation of their employment. These payments are taxable and subject to PAYE deductions. An employee entitled to statutory redundancy pay will receive this without deductions. Where an employment ceases subject to a legal agreement or other agreed settlement between the Charity and the employee and where any additional severance payments are due these shall be paid without deduction up to a total limit to include any statutory redundancy payment of £30,000 per employee with any excess being subject to PAYE. In all cases the Charity will seek to minimise the level of such payments through an externally run arbitration process and more generally through ensuring internal Human Resource procedures are as effective as possible.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is registered and incorporated in England and Wales and its registered address is: 99 Addison Gardens, London. W14 0DT.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2025	2024
	£	£
Donations and fundraising (restricted)	0	0
Donations and fundraising (unrestricted)	1,840	1,676
	<u>1,840</u>	<u>1,676</u>

5. Income from charitable activities

	2025	2024
	£	£
Grants receivable		
- Restricted	59,533	272,100
- Unrestricted	21,840	61,000
	<u>81,373</u>	<u>333,100</u>
Individual budgets and direct payments (restricted)	0	0
Individual budgets and direct payments (unrestricted)	1,080,523	962,860
	<u>1,161,896</u>	<u>1,295,960</u>

6. Investment income

	2025	2024
	£	£
Interest received	948	1,034
	<u>948</u>	<u>1,034</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025**

7. Analysis of expenditure on charitable activities

		Adult & Children's services	Restricted grant funded projects	Total 2025	Total 2024
		£	£	£	£
Staffing and related costs		659,266	52,765	712,031	718,203
Direct project costs		166,691	15,514	182,205	200,082
Support & governance costs	9	265,593	4,760	270,353	313,695
		<u>1,091,550</u>	<u>73,039</u>	<u>1,164,589</u>	<u>1,231,980</u>

Analysis between restricted and unrestricted expenditure:

Restricted	0	73,039	73,039	276,981
Unrestricted	1,091,550	0	1,091,550	954,999
	<u>1,091,550</u>	<u>73,039</u>	<u>1,164,589</u>	<u>1,231,980</u>

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Adult & Children's services	Restricted grant funded projects	Total 2025	Total 2024
	£	£	£	£
Costs	(1,091,550)	(73,039)	(1,164,589)	(1,231,980)
Personal budgets and direct payments	1,080,523	0	1,080,523	962,860
Direct grant support	21,840	59,533	81,373	333,100
Net income	<u>10,813</u>	<u>(13,506)</u>	<u>(2,693)</u>	<u>63,980</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 8) in the year.

Support and governance costs are apportioned to charitable activities in proportion to their income for the year up to a maximum of 17% for restricted funds with the balance to unrestricted funds.

	General Support	Governance	Total 2025	Total 2024
	£	£	£	£
Salary, wages & related costs	146,282		146,282	146,703
Ex-gratia payments	0		0	30,000
Grant to Parentsactive CIC	1,129		1,129	30,000
Insurance	3,195		3,195	2,928
Training	13,124		13,124	16,995
IT costs	16,818		16,818	14,284
General office costs	37,025		37,025	16,875
Audit		6,860	6,860	6,000
Finance & HR costs	45,430		45,430	45,856
Legal	288		288	2,718
Depreciation	202		202	1,336
Loss on disposal of fixed assets	0		0	0
	<u>263,493</u>	<u>6,860</u>	<u>270,353</u>	<u>313,695</u>

10. Net income/(expenditure) for the year

This is stated after charging:	2025	2024
	£	£
Operating leases	66,996	68,589
Depreciation	6,347	1,336
Audit fees	6,860	6,000
	<u>80,203</u>	<u>75,925</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025**

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

	2025	2024
	£	£
Salaries and wages	777,031	787,020
Social security costs	66,003	61,424
Pension costs	15,279	15,453
Agency staff costs	0	1,009
	<u>858,313</u>	<u>864,906</u>

No employees had employee benefits in excess of £60,000 (2024: 1). The charity established an occupational pension scheme with B&CE People's Pension on 1st October 2016 in order to meet its obligations under the auto-enrolment regulations. Employer contributions are at a rate of 3% (2024: 3%) on the qualifying earnings of eligible employees.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the Trust were £39,687 (2024: £61,321).

12. Staff numbers

The average monthly head count was 32 staff (2024: 34 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025	2024
	Number	Number
Staff employed in direct charitable activities	25	23
Management and administration	3	3
	<u>28</u>	<u>26</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

13. Government grants

The following grants income was receivable from government bodies during the year:

	2025	2024
	£	£
London Borough of Hammersmith & Fulham	43,840	99,000
NHS/CCGHF	0	81,000
	<u>43,840</u>	<u>180,000</u>

14. Corporate taxation

As a charity Hammersmith And Fulham Mencap is exempt from tax on income and gains falling within the Income Taxes Act 2007 Section 524 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

15. Tangible fixed assets

	Equipment £	Motors £	Total £
Cost			
Balance as at 1.4.24	26,702	8,995	35,697
Additions	0	29,495	29,495
Disposals	0	0	0
Balance as at 31.3.25	<u>26,702</u>	<u>38,490</u>	<u>65,192</u>
Depreciation			
Balance as at 1.4.24	(26,500)	(8,995)	(35,495)
Charged for year	(202)	(6,145)	(6,347)
Disposals	0	0	0
Balance as at 31.3.25	<u>(26,702)</u>	<u>(15,140)</u>	<u>(41,842)</u>
Net book value 31.3.25	<u>0</u>	<u>23,350</u>	<u>23,350</u>
Net book value 31.3.24	<u>202</u>	<u>0</u>	<u>202</u>

16. Debtors

Amounts falling due within one year

	2025 £	2024 £
Trade debtors	221,876	174,740
Other debtors	0	0
Accrued income	0	0
Prepayments	8,228	7,077
	<u>230,104</u>	<u>181,817</u>

17. Creditors

Amounts falling due within one year

	2025 £	2024 £
Tax and social security	16,875	16,227
Accruals and deferred income	94,410	130,647
Trade and other creditors	20,464	20,952
	<u>131,749</u>	<u>167,826</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

18. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	£
Balance at 1.4.24	(24,874)
Amount released to income earned from charitable activities	24,874
Amount deferred in year	(26,445)
	<u>(26,445)</u>

19. Analysis of charitable funds

Analysis of movements in unrestricted funds:

	Balance 1.4.24	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.25
	£	£	£	£	£
General fund	500,351	1,105,151	(1,091,550)	0	513,952
	<u>500,351</u>	<u>1,105,151</u>	<u>(1,091,550)</u>	<u>0</u>	<u>513,952</u>

Analysis of movements in restricted funds:

	Balance 1.4.24	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.25
	£	£	£	£	£
Community Advocacy	1,814	22,000	(22,739)	0	1,075
DigitALL	4,494	0	(3,701)	0	793
Hammersmith United Charities	10,315	0	(10,315)	0	0
Henry Smith (Fy21-23)	494	18,558	(19,052)	0	0
Let Me Play Grants	1,438	18,975	(17,232)	0	3,181
NW London CCG Transition Posts	24,542	0	0	0	24,542
Royal Mencap & Sports England (Tackling Inequalities)	371	0	0	0	371
Royal Mencap (Lets Get Digital)	550	0	0	0	550
Royal Mencap (Treat Me Well)	522	0	0	0	522
	<u>44,540</u>	<u>59,533</u>	<u>(73,039)</u>	<u>0</u>	<u>31,034</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025**

19. Analysis of charitable funds (continued)

Name of restricted fund description, nature and purposes of the fund:

Community Advocacy	Community Advocacy Post funded by the London Borough of Hammersmith and Fulham
DigitALL	A project to develop IT skills and usage.
Henry Smith / Henry Smith FY21-23	Funding of a part-time assistant and part-time sessional workers providing activities for young people with learning disabilities in transition to adulthood
Hammersmith United Charities	Funding for the Youth Development Programme
Let Me Play Grants	Grant funding from Let Me Play Ltd for activities during school holidays
NW London CCG Transition Posts	Provision of three Transition Practitioner posts working in collaboration with CAMHS and other local services with young people in transition across Hammersmith and Fulham, Kensington & Chelsea and Westminster.
Royal Mencap & Sports England (Tackling Inequalities)	Funding for gym and sports equipment
Royal Mencap (Lets Get Digital)	Funding for IT equipment to support people with learning disabilities
Royal Mencap (Treat Me Well)	Funding for projects delivering to specific themes

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	23,350		23,350
Cash at bank and in hand	392,247	31,034	423,281
Other net current assets/(liabilities)	98,355		98,355
	<u>513,952</u>	<u>31,034</u>	<u>544,986</u>
	Unrestricted funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	202		202
Cash at bank and in hand	486,159	44,540	530,699
Other net current assets/(liabilities)	13,990		13,990
	<u>500,351</u>	<u>44,540</u>	<u>544,891</u>

21. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of preparation of the 2025 financial statements and accordingly there are no related provisions.

22. Operating leases

	2025 £	2024 £
Office equipment which expire:		
Within one year	0	0
Between one and five years	0	0
More than five years	0	0
Motor vehicles which expire:		
Within one year	0	1,688
Between one and five years	0	0
More than five years	0	0
Premises Lease - Addison School		
Within one year	66,996	66,996
Between one and five years	0	0
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2025**

	2025	2024
	£	£
23. Capital Commitments		
Capital expenditure that has been contracted for but has not been provided for in the financial statements	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for	0	0

24. Related Party Transactions

There were no related party transactions during the year.

HAMMERSMITH AND FULHAM MENCAP

England & Wales - Charity number 1150840

Accounts

HammerSmith and Fulham Mencap
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31st March 2024

Charity Number: 1150840

Company Number: 8155114

Report of the Trustees for the Year Ending 31st March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 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 applicable in the UK and Republic of Ireland (FRS 102) (update bulletin 2).

Our Purposes and Activities

The principal activity of the charity as set out in its memorandum and articles of association is "The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to challenge discrimination against people with a learning disability; 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 conditions of life."

In delivering their objects, Hammersmith and Fulham Mencap supports people with learning disabilities to have equal access to housing, employment, health services, day opportunities, education and leisure facilities. The organisation provides a range of person-centred services and activities to adults with learning disabilities, disabled children and parents/carers of disabled children living in Hammersmith and Fulham and the surrounding area of west London.

Through our activities, we strive to support people to have equal access to all services and opportunities to be included in the community, ensuring that their rights are respected and that user involvement is central.

The details of key areas of work delivered are as follows:

Community Advocate

The Community Advocacy service (non-statutory advocacy) provides one-to-one advocacy support for adults who need advocacy but do not meet the threshold for statutory advocacy. The advocate empowers service users to express their wishes and choices regarding their health and well-being, ensures their rights are supported, and helps them understand their rights and expectations in health and social care. The service is available for adults living in the borough of Hammersmith and Fulham who meet specific criteria, such as having learning disabilities, mental health problems, brain injuries, physical disabilities, sensory impairments, dementia, long-term illnesses, or complex health needs.

Parent/Carer Advocacy Worker

The Parent/Carer Advocate program in Hammersmith and Fulham offers personalised advocacy support to parents and carers of disabled children. The dedicated advocacy worker provides essential information and guidance on housing, health, and education. They work tirelessly to help parents and carers access the best services for their disabled children. Moreover, the advocacy worker serves as a vocal representative, ensuring that the voices of parents and carers are heard within commissioning and planning groups.

Parentsactive Co-ordinator runs a support group for parents and carers of disabled children. They help parents have a say in the services provided in the area. The coordinator also helps Parentsactive members create and share a newsletter for all parents of disabled children in the area. This newsletter gives parents information about upcoming events and important laws related to disabled children. They also made a website with information for over 400 parents and carers of disabled children in the area. In addition, the Parentsactive Post-19 Coproduction Coordinator works with parents of young people who are transitioning to adult services. They hold monthly sessions for parents of young people and adults.

From April 1st, Parentsactive and Parent Carer Advocacy transitioned to the new Parentsactive CIC, an independent organization. This marks an exciting milestone, demonstrating HF Mencap's adeptness in developing successful services. HF Mencap and Parentsactive CIC will continue to work closely together to ensure the needs of our joint beneficiaries are met. Where appropriate, we will work together as partners, sharing important information with our networks and striving to complement each other's work in relation to fundraising opportunities.

The Youth Development Project Co-ordinator supports young disabled people (aged between 13 and 25 years) to be involved in a positive transition from children to adult services. The coordinator works with children's services, schools, colleges, employment, housing and adult learning disability services to ensure that the young person and their family/carers are fully involved in this process and have a say in their future life plans. This Project also offers social activities for young disabled people to develop friendship networks outside of school and college.

Young People's Transition Practitioner Team provided support to over 100 individuals aged 14-25 with autism spectrum disorder and/or a learning disability in Hammersmith and Fulham, Kensington, Chelsea, and Westminster. These individuals also encountered mental health challenges during their transition into adult services.

Before the project concluded, the team devised and implemented a successful work preparation trial for employment services. This initiative offered three months of paid work experience for individuals with dual diagnoses.

My Life: Out and About is a service open 6 days per week, designed to cater to the needs of adults with learning disabilities, ensuring they have the opportunity to engage in a wide variety of community activities based on their individual preferences. This initiative is made possible using personal budgets allocated by their Local Authority, which allows participants to select and fund the services that best suit their needs and interests. The success of this program is paramount to our organization, as it serves as the primary source of our income, enabling us to continue providing valuable support to the community.

DBS checks (Disclosure Barring Service)

All staff, trustees and volunteers are expected to undergo Enhanced Disclosure with the Criminal Records Bureau on appointment to their post within the service and every three years thereafter.

Achievements and Performance

In light of the challenges presented by the COVID-19 pandemic, HF Mencap has achieved remarkable progress in shifting from a focus on survival to a path of growth and success and working with approximately 600 individuals over 23/24.

In the summer of 2023, the organisation moved to a more spacious location at Addison School in Shepherds Bush. Thanks to the dedication of the staff and service users, they have created a safe and inviting environment. The new facility, including the expansive garden area and gym, has quickly become popular among our MyLife and Youth Development clients for physical activities and the opportunity to connect with nature. Being at the heart of the local community, we have maximized the use of nearby amenities.

The charity has placed meticulous attention on recruiting and retaining staff, forming a strong team of passionate individuals and reducing employee turnover despite challenges faced in the Care Sector. To counteract the impact of inflation and the cost-of-living crisis, our non-profit organisation ensures that our staff are compensated at sustainable, competitive rates.

Furthermore, the charity is proud to be working to diversify its trustee board, emphasising the recruitment of individuals with professional expertise and lived experience. The introduction of the Community Advocacy role, funded by the LBHF council, has been met with great acclaim. It addresses crucial non-statutory advocacy needs within the local area in response to sustained feedback on the urgency for such a service.

Our continued commitment to the National Mencap Treat Me Well campaign has led to enhancements in local healthcare provision, ensuring that individuals with learning disabilities receive equitable, quality healthcare. The collaboration with the Politics Project has empowered our service users, their families, and carers by enhancing their awareness of voting rights in the upcoming local elections.

These advancements reflect our dedication to creating a supportive and inclusive environment, and we are excited to continue this journey of growth and positive impact within the community with the support of our funders.

London Borough of Hammersmith and Fulham funded:

- Parent/Carer Advocacy posts £42,000
- My Life Activity Co-ordinator £21,000
- Community advocacy posts: £10,000

Other projects:

- Henry Smith Post 3 year funding for sessional posts running activities for young people (Jul 2021 – 2024) £40,200
- National Lottery - support for MyLife costs (2023) £40,000
- Parent/active Co-ordinator posts support (to Mar 2024) £58,617
- NHS ICB NW London Transition Practitioner Posts x3 (to Oct 2024) £81,000
- Digital Charity supporting IT skills and usage £9,880
- Let Me Play Ltd - Youth Development Project activities funding £10,192
- Hammersmith United Charities - £8,750
- Screwfix (changing facilities) - £5,000
- Percy Bilton (new premises funding) - £4,661
- Track Academy (sports activities) - £1,801

MyLife provides much of our income; the service has continued to develop and grow, bringing a steady

Fundraising

HammerSmith and Fulham Mencap charity organises events and activities to raise money for the charity. Additionally, they apply to trust funds, grantmakers or government tenders to secure money for the organisation.

There have been no complaints relating to fundraising.

The charity is registered with the Fundraising Regulator and follows the rules for fundraising in the UK. They

must follow these rules:

- They must meet the law.
- They must tell people how they raise money and be ready to give more information if needed.
- They must be honest and not trick people about what the money is for.
- They must show respect to everyone they talk to.

The charity handles its marketing directly to ensure that it does not send too many messages. It always provides a way for people to stop receiving its messages if required.

Financial Review

Significant changes took place in 2023/24, including relocating to the new premises at the Addison Road Primary School site, which opened further client spaces.

The service's cost and pricing structure were reevaluated, leading to changes that improved its financial standing for the following financial year. Due to these changes and the level of support for the MyLife service and premises costs, the overall result for the year was a surplus of £67k (2023 £243k). This surplus has allowed the charity to continue building its reserves and make improvements to the non-profit organisation.

Investment Powers and Policy

In accordance with the Charity's Articles the Trustees may invest the money of the Charity not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit. The Charity does not currently hold any investments, however, it is reviewing this and also working to open an additional bank account to diversify risk.

Reserves Policy and Going Concern

In accordance with Charity Commission guidelines, the trustees have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue to meet its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income.

The unrestricted reserves requirement was made up of wind down costs of £320k to cover wages and redundancy costs, plus a £58k office move contingency. As at 31st March 2024 available unrestricted reserves were £500k (Unrestricted funds £500k less Fixed Assets £0k) exceeding the requirement by £180k.

We believe the target level of reserves relative to the size of our activity is consistent with comparable best practice based on peer review.

Plans for Future Periods

HF Mencap is committed to ensuring the long-term provision of essential learning disability services in Hammersmith and Fulham. Our CEO stepped down on 1st April with our new CEO joining in August 2024. During the interim our Trustees and Senior Management Team worked together to fulfil the CEO's responsibilities. With the new Chief Executive Officer's appointment, the charity will embark on an ambitious new strategy with these key focuses:

1. Diversifying income: We will explore diverse fundraising opportunities, including corporate sponsorships and income from events, wills, and legacies. This approach will strengthen our financial position in the medium and long term, reducing vulnerability to income fluctuations related to MyLife programme attendance variations.
2. Continuing to fund and deliver existing projects: Securing ongoing funding for Youth Development and Community Advocacy services is our priority, alongside our commitment to promoting and expanding the MyLife Service through increased participation and referrals.
3. Expanding our services: We are passionate about developing innovative projects in collaboration with our beneficiaries to address their evolving needs.
4. Digitizing our Care records and reviewing our communication methods with our stakeholders.
5. Maintaining health and safety and safeguarding standards by upholding robust precautions through effective risk governance. Our steadfast commitment is to ensure the welfare of our clients and staff.

Priority Actions for the future development and sustainability of the organisation

HF Mencap has recruited a new CEO with a proven track record of leadership, fundraising, income generation and with the vision to expand HF Mencap's reach and impact, possessing strong financial acumen, and able to connect with our community of service users, carers, and families.

Moreover, the new CEO has a deep commitment to and understanding of HF Mencap's mission and values, which involve providing individuals with learning disabilities and autism the opportunity to achieve their full potential and live as independently as possible.

As part of our strategic development, the charity plans to secure additional grants to enable HF Mencap to offer its own independent advocacy services alongside the existing Community Advocacy service.

The Charity will also continue in its campaigning role, addressing the concerns and issues as highlighted by our service users especially people with profound and multiple learning disabilities and their families. We have an ongoing Campaign (together with National Mencap) to improve the quality of health care provision in hospital for people with learning disabilities accessing NHS provision (Treat Me Well campaign).

HF Mencap will further strengthen its core services, such as expanding the youth development program that has been ongoing since 2014. The organization will also continue to provide support through 'My Life: Out and About' - a service that helps individuals with learning disabilities access community facilities, training, and other opportunities of their choice six days a week. Additionally, efforts will be made to reintroduce holidays (respite breaks) that were paused due to the pandemic.

The Chief Executive sits on a number of steering and planning groups to evaluate and monitor local health, housing and social care provision across the borough and to ensure that the voice of children and adults with learning disabilities is represented in the delivery and development of local health services.

The charity intends to explore diverse income generation opportunities and, where applicable, pursue them in collaboration with other organizations.

Emphasizing the commitment to developing and diversifying the fundraising strategy, the charity will continue to focus on generating unrestricted funding sources, particularly through the development of community fundraising. The organization also aims to leverage its increased social media presence to promote fundraising activities to its expanding digital audience.

Furthermore, HF Mencap will collaborate with other Northwest London Mencap's and the Young Hammersmith & Fulham Foundation to identify funding opportunities for delivering a variety of services and activities across the West London boroughs.

Moreover, the organization will continue its campaigning efforts, addressing the concerns and issues highlighted by its service users, particularly those with profound and multiple learning disabilities and their families. Ongoing campaigns include advocating for improved healthcare provision for people with learning disabilities accessing NHS services (Treat Me Well campaign), as well as campaigning for affordable housing and working with the Council toward this goal.

The Senior Management team actively participated in various steering and planning groups, such as the Autism Partnership Board, the Climate Alliance and the Cost of Living Alliance, to assess and monitor local health, housing, and social care provision across the borough and to ensure that the voices of children and adults with learning disabilities are represented in the delivery and development of local health services.

Reference and Administrative Details

Charity Number: 1150840
Company Number: 8155114

Registered Office: 99 Addison Gardens, London, England, W14 0DT.

Our advisers

Auditors: Wern Townsend, 5 Gosditch St, Cirencester GL7 2AG
Bankers: CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Annabel Naylor * (resigned 30 September 2024)
Faisal Yusuf (appointed 25 June 2024)
John Savage (Chair)*
Laura Douglas

Martina Logacheva (appointed 25 June 2024)
Muriel Holder (appointed 25 June 2024)
Patrice Blackstock (appointed 25 June 2024)

Richard Shaw *

Robert Tarlton (appointed 25 June 2024)

Samantha Johnson

Victoria Krakue * (Treasurer, appointed 25 June 2024)

(* Members of the Finance Committee)

Key management personnel

Teresa McGinn - Chief Executive (resigned 31st March 2024)
Tim Balogun - Chief Executive (appointed 27th August 2024)

Structure, Governance and Management

Governing Document

Hammersmith and Fulham Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th May 2022. It is registered as a charity with the Charity Commission.

Appointment of trustees

80% of the trustee board is made up of people with lived experience.

Trustee induction and training

Successful new candidates for board membership are inducted into the organisation by the Chair who informs them of their roles, responsibilities and the governance of the organisation with adapted information available for Trustees who have learning disabilities or other requirements. Training is available to individual trustees through national organisations such as the National Council for Voluntary Organisations (NCVO) or local, e.g. SOBUS - the local community and voluntary sector association which assists voluntary organisations within the London Borough of Hammersmith and Fulham to be effective organisations.

Organisation

The day-to-day management and strategic development of the Charity is undertaken by the Chief Executive who is accountable to the trustee board. The Chief Executive reports regularly to the trustee board on all aspects and activities of the organisation. The trustee board meets a minimum of four times per year. The annual budget is approved by the trustee board and monitored through the Finance Committee which reports to the trustee board.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Hammersmith and Fulham Mencap is affiliated with Royal Mencap to which it pays an annual subscription.

Pay policy for senior staff

The Charity's trustees are also directors of the Charity Company. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

HF Mencap has recently reviewed its risk management framework, which is modelled closely on the Charity Commission's guidance (Charities and Risk Management – CC26).

Risk Management Committee meetings, made up of Trustees and senior staff members, are held quarterly in advance of the Board Meeting, but they may be held more frequently in exceptional circumstances. Staff and Trustees are provided with training appropriate to their role and responsibilities.

Potential risks can be raised by anybody working for HF Mencap, Trustees, and external stakeholders such as beneficiaries or customers. The entire HF Mencap workforce is encouraged to identify risks (and issues) by the Risk Champion, who is a senior member of staff. Before initiating any new activities and projects they are risk-assessed to ensure they align with the charity's objectives, mission, and risk appetite.

Any risks or opportunities identified are logged in a risk register, which given the small size of the organisation covers both strategic risks and operational risks. It is updated monthly by the Risk Champion and reviewed by the CEO (in the absence of a CEO, a Trustee is to support this process).

A report is made by the Risk Committee to the Board Meeting of continuing and emerging high-concern risks and those where priority action is needed to effect better control.

Key risks during the report period include:

- not generating enough income through fundraising to allow delivery of service plans
- the potential to lose staff at a higher rate than they could be replaced at
- inflation outstripping ability to secure appropriate payment rates for MyLife service provision

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Hammersmith and Fulham Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

By order of the board of trustees



John Savage (Chair)

3rd October 2024

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HammerSmith and

Fulham Mencap

Opinion

We have audited the financial statements of HammerSmith and Fulham Mencap (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of reserves, including its income and expenditure, for the period 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HammerSmith and Fulham Mencap

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also 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 the trustees 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and

Fulham Mencap

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 it 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

HammerSmith and Fulham Mencap
(A Company Limited by Guarantee)

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HammerSmith and
Fulham Mencap**

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with part 14 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wenn Townsend

Chartered Accountants

Statutory Auditor

Date: 4/11/2024

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

HammerSmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs
(Including Income and Expenditure Account)
for the year ending 31st March 2024

	Note	Funds			
		Unrestricted	Restricted	Total funds	Total funds
		2024	2024	2024	2023
		£	£	£	£
Income					
Donations and legacies	4	1,676	0	1,676	4,346
Charitable activities	5	1,023,860	272,100	1,295,960	1,214,095
Investments	6	1,034	0	1,034	539
Total income		1,026,570	272,100	1,298,670	1,218,980
Expenditure					
Charitable activities	7	(954,999)	(276,981)	(1,231,980)	(976,434)
Total expenditure		(954,999)	(276,981)	(1,231,980)	(976,434)
Transfers		0	0	0	0
Net movement in funds		71,571	(4,881)	66,690	242,546
Reconciliation of funds					
Total funds brought forward		428,780	49,421	478,201	235,655
Total funds carried forward		500,351	44,540	544,891	478,201

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 31 form an integral part of these financial statements.

**HammerSmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs - Previous Year
(Including Income and Expenditure Account)
for the year ending 31st March 2023**

	Note	Unrestricted Funds	Restricted Funds	Total funds 2023
Income				
Donations and legacies	4	4,346	0	4,346
Charitable activities	5	901,744	312,351	1,214,095
Investments	6	539	0	539
Total income		906,629	312,351	1,218,980
Expenditure				
Charitable activities	7	(679,066)	(297,368)	(976,434)
Total expenditure		(679,066)	(297,368)	(976,434)
Transfers		0	0	0
Net movement in funds		227,563	14,983	242,546
Reconciliation of funds				
Total funds brought forward		201,217	34,438	235,655
Total funds carried forward		428,780	49,421	478,201

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 31 form an integral part of these financial statements.

HammerSmith and Fulham Mencap
(A Company Limited by Guarantee, No.8155114)
Balance Sheet
as at 31st March 2024

	Note	2024	2023
Fixed assets			
Tangible assets	15	202	3,224
Total fixed assets		<u>202</u>	<u>3,224</u>
Current assets			
Debtors	16	181,817	198,727
Cash at bank and in hand		530,699	372,193
Total current assets		<u>712,516</u>	<u>570,920</u>
Liabilities			
Creditors falling due within one year	17	167,827	95,943
Net current assets		<u>544,689</u>	<u>474,977</u>
Net assets		<u>544,891</u>	<u>478,201</u>
The funds of the charity:			
Restricted income funds	19	44,540	49,421
Unrestricted funds		500,351	428,780
Total charity funds		<u>544,891</u>	<u>478,201</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements were approved and authorised for issue by the Trustees on

3rd October 2024 and signed on their behalf by:

JOHN SAVAGE, CHAIR



The notes on pages 19 to 31 form an integral part of these financial statements.

HammerSmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2024

	Note	2024	2023
		£	£
Cash flows from operating activities		157,472	145,332
Net cash provided by (used in) operating activities	(i)	157,472	145,332
Cash flows from investing activities:			
Interest received		1,034	539
Purchase of premises / plant and equipment		0	0
Net cash provided by (used in) investing activities		1,034	539
Change in cash & cash equivalents in the reporting period		158,506	145,871
Cash and cash equivalents at start of the reporting period		372,193	226,322
Cash and cash equivalents at end of the reporting period		530,699	372,193
(i) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		66,690	242,546
Depreciation		3,022	6,919
Loss on disposal of premises / plant and equipment		0	0
Interest received		(1,034)	(539)
Decrease / (increase) in debtors		16,910	(9,184)
Increase / (decrease) in creditors		71,884	(94,410)
Net cash provided by (used in) operating activities		157,472	145,332

The notes on pages 19 to 31 form an integral part of these financial statements.

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Hammersmith and Fulham Mencap 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 note(s).

Income

Grants receivable are credited to the Statement of Financial Activities (SOFAs) in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

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.

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.

1. Accounting Policies (continued)

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:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of telephone, printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- Premises (specialist facilities with an ongoing value in business)
 - 2014/15 & prior: 25% of cost per annum
 - 2015/16 onwards: 10% of cost per annum
- Equipment: 25% of cost per annum
- Motor vehicles: 25% of cost per annum

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.

1. Accounting Policies (continued)

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.

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.

Financial instruments

The trust 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.

Pensions

Since October 2016 employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% (2023: 3%) of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £15,453 (2023: £12,764).

Termination Payments

Employees leaving the Charity will receive salary/wages, pension contribution and accrued holiday pay due on the next available payroll run following cessation of their employment. These payments are taxable and subject to PAYE deductions. An employee entitled to statutory redundancy pay will receive this without deductions. Where an employment ceases subject to a legal agreement or other agreed settlement between the Charity and the employee and where any additional severance payments are due these shall be paid without deduction up to a total limit to include any statutory redundancy payment of £30,000 per employee with any excess being subject to PAYE. In all cases the Charity will seek to minimise the level of such payments through an externally run arbitration process and more generally through internal Human Resource procedures are as effective as possible.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is registered and incorporated in England and Wales and its registered address is: 99 Addison Gardens, London, W14 0DT.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2024	2023
£	£	£
Donations and fundraising (restricted)	0	0
Donations and fundraising (unrestricted)	1,676	4,346
	<u>1,676</u>	<u>4,346</u>

5. Income from charitable activities

	2024	2023
£	£	£
Grants receivable	272,100	309,522
- Restricted	61,000	60,000
- Unrestricted	333,100	369,522
Individual budgets and direct payments (restricted)	0	2,829
Individual budgets and direct payments (unrestricted)	962,860	841,744
	<u>1,295,960</u>	<u>1,214,095</u>

6. Investment income

	2024	2023
£	£	£
Interest received	1,034	539
	<u>1,034</u>	<u>539</u>

Analysis between restricted and unrestricted expenditure:

8. Summary analysis of expenditure and related income for charitable activities

	Adult & Restricted	Children's grant funded	projects			
	Total	2024	Total	2023		
Costs	(954,999)	(276,981)	(1,231,980)	(976,434)		
Personal budgets and direct payments	962,860	0	962,860	844,573		
Direct grant support	61,000	272,100	333,100	369,522		
Net income	68,861	(4,881)	63,980	237,660		

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 8) in the year.

Support and governance costs are apportioned to charitable activities in proportion to their income for the year up to a maximum of 17% for restricted funds with the balance to unrestricted funds.

	General Support	Governance	Total	Total
	£	£	£	£
	2024	2024	2024	2023
Salary, wages & related costs	146,703	146,703	111,726	0
Ex-gratia payments	30,000	30,000	0	0
Grant to Parent/active CIC	30,000	30,000	2,585	8,900
Insurance	2,928	2,928	17,250	16,995
Training	16,995	16,995	14,284	16,875
IT costs	14,284	16,875	15,534	14,284
General office costs	16,875	6,000	15,534	16,875
Audit	45,856	6,000	6,960	45,856
Finance & HR costs	2,718	2,718	40,065	2,718
Legal	1,336	1,336	0	1,336
Depreciation	0	0	4,670	0
Loss on disposal of fixed assets	307,695	6,000	313,695	307,695

10. Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Operating leases	68,589	54,298
Depreciation	1,336	4,670
Audit fees	6,000	6,960
	75,925	60,705

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

	2024	2023
Salaries and wages	787,020	666,562
Social security costs	61,424	49,863
Pension costs	15,453	12,764
Agency staff costs	1,009	7,043
	<u>864,906</u>	<u>736,232</u>

One employee had employee benefits in excess of £60,000 but less than £70,000 (2023: 1). The charity established an occupational pension scheme with B&CE People's Pension on 1st October 2016 in order to meet its obligations under the auto-enrolment regulations. Employer contributions are at a rate of 3% (2023: 3%) on the qualifying earnings of eligible employees.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the Trust were £61,321 (2023: £61,321).

12. Staff numbers

The average monthly head count was 34 staff (2023: 26 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024	2023
Staff employed in direct charitable activities	23	23
Management and administration	3	3
	<u>26</u>	<u>26</u>

13. Government grants

The following grants income was receivable from government bodies during the year:

	2024	2023
	£	£
London Borough of Hammersmith & Fulham	99,000	60,000
NHS/CCG/HF	81,000	162,000
	<u>180,000</u>	<u>222,000</u>

14. Corporate taxation

As a charity Hammersmith And Fulham Mencap is exempt from tax on income and gains falling within the Income Taxes Act 2007 Section 524 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

15. Tangible fixed assets

	Equipment	Motors	Total
Cost	£	£	£
Balance as at 1.4.23	26,702	8,995	35,697
Additions	0	0	0
Disposals	0	0	0
Balance as at 31.3.24	26,702	8,995	35,697
Depreciation			
Balance as at 1.4.23	(25,165)	(7,309)	(32,473)
Charged for year	(1,336)	(1,687)	(3,022)
Disposals	0	0	0
Balance as at 31.3.24	(26,500)	(8,995)	(35,496)
Net book value 31.3.24	202	(0)	202
Net book value 31.3.23	1,538	1,686	3,224

16. Debtors
Amounts falling due within one year

	2024	2023
Trade debtors	174,740	188,426
Other debtors	0	0
Accrued income	0	0
Prepayments	7,077	10,301
	<u>181,817</u>	<u>198,727</u>

17. Creditors
Amounts falling due within one year

	2024	2023
Tax and social security	16,227	15,395
Accruals and deferred income	130,647	64,396
Trade and other creditors	20,952	16,152
	<u>167,826</u>	<u>95,943</u>

HammerSmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

18. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

Balance at 1.4.23	(25,324)
Amount released to income earned from charitable activities	25,324
Amount deferred in year	(24,874)
	<u>(24,874)</u>

19. Analysis of charitable funds

Analysis of movements in unrestricted funds:	Balance	Incoming Resources	Expended Resources	Transfers to/from	Funds
	1.4.23			restricted funds	
General fund	£	£	£	£	£
	428,780	1,026,570	(954,999)	0	500,351
	<u>428,780</u>	<u>1,026,570</u>	<u>(954,999)</u>	<u>0</u>	<u>500,351</u>

Analysis of movements in restricted funds:	Balance	Incoming Resources	Expended Resources	Transfers to/from	Funds
	1.4.23			restricted funds	
Advocacy (Parent Carer)	284	42,000	(42,284)	0	0
Community Advocacy	0	10,000	(8,186)	0	1,814
DigiTALL	4,352	9,880	(9,738)	0	4,494
HammerSmith United Charities	5,687	8,750	(4,122)	0	10,315
Henry Smith (FY21-23)	0	40,200	(39,706)	0	494
LBHF New Premises Grant	4,914	0	(4,914)	0	0
Let Me Play Grants	1,762	10,191	(10,515)	0	1,438
NW London CCG Transition Posts	30,852	81,000	(87,310)	0	24,542
Parentsactive	127	58,617	(58,744)	0	0
Percy Bilton	0	4,661	(4,661)	0	0
Royal Mencap & Sports England	371	0	0	0	371
(Tackling Inequalities)	550	0	0	0	550
Royal Mencap (Lets Get Digital)	522	0	0	0	522
Royal Mencap (Treat Me Well)	0	5,000	(5,000)	0	0
Screwfix Changing Places	0	1,801	(1,801)	0	0
Track Academy	49,421	272,100	(276,981)	0	44,540

19. Analysis of charitable funds (continued)

Name of restricted fund description, nature and purposes of the fund:	
Advocacy (Parent Carer)	Parent Carer Advocacy Posts funded by the London Borough of Hammersmith and Fulham
Community Advocacy	Community Advocacy Post funded by the London Borough of Hammersmith and Fulham
DigitalL	A project to develop IT skills and usage.
Henry Smith / Henry Smith FY21-23	Funding of a part-time assistant and part-time sessional workers providing activities for young people with learning disabilities in transition to adulthood
LBHF New Premises Grant	Support from the London Borough of Hammersmith and Fulham for rent and renovation/fit out costs associated with the move from the Aspenlea Road premises to those located at Addison School
Let Me Play Grants	Grant funding from Let Me Play Ltd for activities during school holidays
NW London CCG Transition Posts	Provision of three Transition Practitioner posts working in collaboration with CAMHS and other local services with young people in transition across Hammersmith and Fulham, Kensington & Chelsea and Westminster.
Parentsactive coordinator	Parentsactive part funds a co-ordinator of the Parentsactive service employed by HF Mencap.
Percy Bilton	Funding for new premises costs
Royal Mencap & Sports England (Tackling Inequalities)	Funding for gym and sports equipment
Royal Mencap (Lets Get Digital)	Funding for IT equipment to support people with learning disabilities
Royal Mencap (Treat Me Well)	Funding for projects delivering to specific themes
Screwfix Changing Places	Funding for new changing facilities
Track Academy	Funding for young people's sports activities

20. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
2024	£	£	£
Tangible fixed assets	202	44,540	530,699
Cash at bank and in hand	486,159		
Other net current assets/(liabilities)	13,990		13,990
	500,351	44,540	544,891
	£	£	£
2023	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	3,224	372,193	3,224
Cash at bank and in hand	322,772	49,421	
Other net current assets/(liabilities)	102,784		102,784
	428,780	49,421	478,201

21. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of preparation of the 2024 financial statements and accordingly there are no related provisions.

22. Operating leases

	2024	2023
£	£	£
Office equipment which expire:		
Within one year	0	0
Between one and five years	0	0
More than five years	0	0
Motor vehicles which expire:		
Within one year	1,688	7,834
Between one and five years	0	1,688
More than five years	0	0
Premises Lease - Addison School		
Within one year	66,996	11,400
Between one and five years	0	0
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

2024	2023	£	£
23. Capital Commitments			
0	0	0	0
Capital expenditure that has been contracted for but has not been provided for in the financial statements			
0	0	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for			

24. Related Party Transactions

There were no related party transactions during the year.

HAMMERSMITH AND FULHAM MENCAP

England & Wales - Charity number 1150840

Accounts

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

31st March 2023

Charity Number: 1150840

Company Number: 8155114

Report of the Trustees for the Year Ending 31st March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 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 applicable in the UK and Republic of Ireland (FRS 102) (update bulletin 2).

Our Purposes and Activities

The principal activity of the charity as set out in its memorandum and articles of association is "The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to challenge discrimination against people with a learning disability; 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 conditions of life."

In delivering their objects, Hammersmith and Fulham Mencap supports people with learning disabilities to have equal access to housing, employment, health services, day opportunities, education and leisure facilities.

The organisation provides a range of person-centred services and activities to adults with learning disabilities, disabled children and parents/carers of disabled children living in Hammersmith and Fulham and the surrounding area of west London.

Through our activities, we strive to support people to have equal access to all services and opportunities to be included in the community, ensuring that peoples' rights are respected and that user involvement is central.

The details of key areas of work delivered are as follows:

Parent/Carer Advocacy Worker (Children) and Parent/Carer Advocacy Worker (Adults) Advocates provide one to one advocacy support to parents/carers of disabled children and adults in Hammersmith and Fulham. The parent/carer advocacy worker provides information on housing, health and education and supports parents/carers to get the best possible services for their disabled child/adult with learning disabilities. The advocacy worker represents parents'/carers' views within commissioning and planning groups.

Parentsactive Co-ordinator facilitates a peer support group for parents/carers of disabled children to ensure that they have a say in service provision and development of services in the borough. The co-ordinator supports Parentsactive members to regularly produce a newsletter distributed to all parents of disabled children in the borough. This newsletter provides a source of information to parents on forthcoming events as well as important legislative information relating to disabled children. They have developed a separate interactive Website providing information to over 400 parents/carers of disabled children living in the borough.

Youth Development Project Co-ordinator supports young disabled people (aged between 13 and 25 years) to be involved in a positive transition from children to adult services. The Co-ordinator works with children's services, schools, colleges, employment, housing and adult learning disability services to ensure that the young person and their family/carers are fully involved in this process and have a say in their future life plans. This Project also offers social activities for young disabled people to develop friendship networks outside of school and college.

Young People's Transition Practitioner Team supports young people aged 14-25, with autism spectrum disorder and/or a learning disability living in Hammersmith and Fulham, Kensington and Chelsea and Westminster who also experience mental health difficulties, to transition into adult services.

My Life: Out and About is our community-based project that offers support for adults with a learning disability to access a wide range of activities of their choice within the community. People using this service pay for it using their personal budget provided by their Local Authority which enables them to choose what service they wish to use. It is a vital service constituting the lion's share of our income.

DBS checks (Disclosure Barring Service)

All staff, trustees and volunteers are expected to undergo Enhanced Disclosure with the Criminal Records Bureau on appointment to their post within the service and every three years thereafter.

Achievements and Performance

This has been a challenging year with many successes. We have all continued to struggle with the resurgence of Covid-19, acute shortages of staff across the sector and increasing inflation and the cost of living crisis. All of these factors have had a massive impact on everyone's daily lives, taking away opportunities and experiences that people were looking forward to and placing enormous pressures on family carers.

These are tough times, but it is quite remarkable how much has been achieved by HF Mencap working together with, as well as on behalf of, people with learning disabilities and autism, and their families and carers.

Over the past year we moved to our new base on the site of Addison School in Shepherds Bush. All staff and people who use our service have worked extremely hard to make this a great place to work and spend time. It is in the heart of the local community, and we have been making full use of all local facilities. We have still continued to deliver many of our projects using a combination of both in-person and on-line.

Our involvement in the National Mencap 'Treat Me Well' campaign to ensure that people with a learning disability receive the same quality of healthcare as other people has resulted in an improvement in the healthcare received locally. As part of the national Mencap campaign it has also resulted in the implementation of the Oliver McGowan mandatory training for NHS and Social Care workers being enshrined in law, requiring the training of all health and social care workers in understanding learning disabilities.

The funds secured were as follows:

London Borough of Hammersmith and Fulham funded:

- Parent/Carer Advocacy £40,000
- My Life Activity Co-ordinator £20,000

Other projects:

- Henry Smith Post 3 year funding (Jul 2021 – 2024) £41,517
- National Lottery - support for MyLife costs (2023) £40,000
- Parentsactive Co-ordinator support (ongoing) £34,905
- NHS ICB NW London Transition Practitioner Posts x3 (ongoing) £162,000
- Digital Charity £17,909
- Let Me Play Ltd - Youth Development Project activities funding £9270
- Hammersmith United Charities - £6750

Much time has gone into securing government and charitable support, without which, like many charities of our size, we would not have survived. MyLife provides the majority of our income. Economically managing staff numbers sufficient to respond to a fluctuating level of service users has been a significant management challenge.

Fundraising

Members of Hammersmith and Fulham Mencap charity's fundraising team organise events and carry out fundraising activities in order to generate funds for the charity. The Charity does not use professional fundraisers or involve commercial participants.

There have been no complaints about fundraising activity this year.

The charity has due regard to the Code of Fundraising Practice in the UK. All the Charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

2022/23 has been a year of significant change with a move to new premises at the Addison Road Primary School site and the recovery of the MyLife service following the significant disruption and challenges faced during the Covid19 pandemic during the previous financial year. By the end of the year the service had returned to near normal activity levels.

The cost and pricing structure of the service was reviewed during the year and the resulting changes have put it on a more favourable financial footing for the following financial year. As a result of these changes and the level of support received for the MyLife service and premises costs, the overall result for the year was a surplus of £243k (2022 £102k deficit). This has enabled the charity to rebuild its reserves following the significant deficit suffered in the previous financial year.

Investment Powers and Policy

In accordance with the Charity's Articles the Trustees may invest the money of the Charity not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit. The Charity does not currently hold any investments.

Reserves Policy and Going Concern

In accordance with Charity Commission guidelines, the trustees have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue to meet its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income.

The unrestricted reserves requirement was made up of wind down costs of £156k to cover wages and redundancy costs, plus a £50k office move contingency. As at 31st March 2023 available unrestricted reserves were £426k (Unrestricted funds £429k less Fixed Assets £3k) exceeding the requirement by £270k and the Reserves Target by £183k.

Reserves requirements were reviewed and the reserves target has been increased to 378k to cover a full 3 months of unrestricted costs. We believe the target level of reserves relative to the size of our activity is consistent with comparable best practice based on peer review.

Plans for Future Periods

The HF Mencap Business Strategy aims to ensure the long term, fully compliant, provision of essential learning disability services in Hammersmith and Fulham by a strong HF Mencap returning to adequate unrestricted reserves following the recent losses caused by the COVID pandemic. The Business strategy includes the following key elements:

1. To diversify income: We will explore multiple fundraising opportunities including Trust funding as well as income from events, wills and legacies to rebuild reserve positions in the medium and long term and to reduce our vulnerability to fluctuations in income related to variance in MyLife attendance
2. To continue to deliver existing projects: We will continue to promote and deliver the MyLife Service – to increase numbers and referrals as the pandemic moves into the next phase whilst maintaining a viable financial model.
3. To develop new projects: We will strive to develop new projects reflecting the changing needs of people with learning disabilities during and post pandemic
4. To continue to maintain appropriate health and safety standards: We will continue to maintain appropriate health and safety precautions and standards, through risk governance, to safeguard our clients and staff. To ensure that we communicate our actions taken to clients and their families to provide reassurance.

Priority Actions for the future development and sustainability of the organisation

Our Business Plan aims to build upon the Charity's core strengths and to continue to maintain our service - 'My Life: Out and About' - offering support to people with learning disabilities to access community facilities, training and other opportunities of their choice six days a week. However, HF Mencap is planning to explore various income diversification opportunities and where suitable, pursue them in synergy and partnership with other organisations.

The Charity is committed to developing and diversifying our fundraising strategy. In 2023/24 our priority will continue to generate sources of unrestricted funding through the development of community fundraising which we have embarked upon this year. We have greatly increased our social media presence in the current financial year and aim to promote our fundraising activities to our growing digital audience.

We will continue to work together with the North West London Mencap's Consortium and the Young Hammersmith & Fulham Foundation to identify funding opportunities to deliver a variety of services and activities across the West London boroughs.

The Charity will also continue in its campaigning role, addressing the concerns and issues as highlighted by our service users especially people with profound and multiple learning disabilities and their families. We have an ongoing Campaign (together with National Mencap) to improve the quality of health care provision in hospital for people with learning disabilities accessing NHS provision (Treat Me Well campaign).

The Charity will continue to campaign for affordable housing for people with learning disabilities, and to work with the Council to this end.

The Chief Executive continues to sit on a number of steering and planning groups to evaluate and monitor local health, housing and social care provision across the borough and to ensure that the voice of children and adults with learning disabilities is represented in the delivery and development of local health services.

We along with other local providers were not given the contract for adult Statutory Advocacy and hope to find alternative funding to continue adult Community Advocacy as this is a significant local need and important part of our work.

Reference and Administrative Details

Charity Number: 1150840

Company Number: 8155114

Registered Office: 99 Addison Gardens, London, England, W14 0TD.

Our advisers

Auditors: Wenn Townsend, 5 Gosditch St, Cirencester GL7 2AG

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving during the year and since the year end were as follows:

John Savage (Chair)*

Christian Redon (resigned 30 November 2023) *

Samantha Johnson

Richard Shaw *

Laura Douglas

Annabel Naylor *

(* Members of the Finance Committee)

Key management personnel

Teresa McGinn - Chief Executive

Structure, Governance and Management

Governing Document

Hammersmith and Fulham Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th May 2022. It is registered as a charity with the Charity Commission.

Appointment of trustees

80% of the trustee board is made up of people with lived experience. Recruitment of new trustees is at an advanced stage.

Trustee induction and training

Successful new candidates for board membership are inducted into the organisation by the Chair who informs them of their roles, responsibilities and the governance of the organisation. Training is available to individual trustees through national providers or local e.g. SOBUS - the local community and voluntary sector association which assists voluntary organisations within the London Borough of Hammersmith and Fulham to be effective organisations.

Organisation

The day-to-day management and strategic development of the Charity is undertaken by the Chief Executive who is accountable to the trustee board. The Chief Executive reports regularly to the trustee board on all aspects and activities of the organisation. The trustee board meets a minimum of four times per year. The annual budget is approved by the trustee board and monitored through the Finance Committee which reports to the trustee board.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Hammersmith and Fulham Mencap is affiliated with Royal Mencap to which it pays an annual subscription.

Pay policy for senior staff

The Charity's trustees are also directors of the Charity Company. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

Due to the pressing impact of COVID and resultant financial pressures, coupled with the difficulty in finding new premises and dealing with necessary redundancies, both Board meetings and Finance Committee meetings were dominated by risk management. These meetings happened much more frequently than usual because of the constant changes of circumstances managing the pandemic threw up. Keeping staff and service users safe, avoiding the spread of Covid and taking advice from Public Health England were always in trustees minds. Now that a sufficient level of stability has been secured, resources are being made available from the operational team and trustees to conduct dedicated quarterly risk assessment reviews feeding into the Board meetings.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Hammersmith and Fulham Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

By order of the board of trustees



John Savage (Chair)

12th December 2023

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Opinion

We have audited the financial statements of Hammersmith and Fulham Mencap (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of reserves, including its income and expenditure, for the period 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also 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 the trustees 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

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 it 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

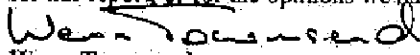
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and
Fulham Mencap**

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with part 14 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wenn Townsend
Chartered Accountants
Statutory Auditor

Date: 19/12/2023

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs
(Including Income and Expenditure Account)
for the year ending 31st March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies	4	4,346	0	4,346	1,571
Charitable activities	5	901,744	312,351	1,214,095	968,352
Investments	6	539	0	539	0
Total income		906,629	312,351	1,218,980	969,923
Expenditure					
Charitable activities	7	(679,066)	(297,368)	(976,434)	(814,147)
Total expenditure		(679,066)	(297,368)	(976,434)	(814,147)
Transfers		0	0	0	0
Net movement in funds		227,563	14,983	242,546	155,776
Reconciliation of funds					
Total funds brought forward		201,217	34,438	235,655	79,879
Total funds carried forward		428,780	49,421	478,201	235,655

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs - Previous Year
(including Income and Expenditure Account)
for the year ending 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Income				
Donations and legacies	4	1,571	0	1,571
Charitable activities	5	749,289	219,063	968,352
Investments	6	0	0	0
Total income		750,860	219,063	969,923
Expenditure				
Charitable activities	7	(609,425)	(204,722)	(814,147)
Total expenditure		(609,425)	(204,722)	(814,147)
Transfers		0	0	0
Net movement in funds		141,435	14,341	155,776
Reconciliation of funds				
Total funds brought forward		59,782	20,097	79,879
Total funds carried forward		201,217	34,438	235,655

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee, No.8155114)
Balance Sheet
as at 31st March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	3,224	10,143
Total fixed assets		<u>3,224</u>	<u>10,143</u>
Current assets			
Debtors	16	198,727	189,543
Cash at bank and in hand		372,193	226,322
Total current assets		<u>570,920</u>	<u>415,865</u>
Liabilities			
Creditors falling due within one year	17	95,943	190,353
Net current assets		<u>474,977</u>	<u>225,512</u>
Net assets		<u>478,201</u>	<u>235,655</u>
The funds of the charity:	19		
Restricted income funds		49,421	34,438
Unrestricted funds		428,780	201,217
Total charity funds		<u>478,201</u>	<u>235,655</u>

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

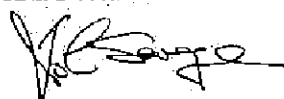
Directors' responsibilities;

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements were approved and authorised for issue by the Trustees on

12th December 2023 and signed on their behalf by:



JOHN SAVAGE, CHAIR

The notes on pages 17 to 29 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	(i)	145,332	138,247
		<u>145,332</u>	<u>138,247</u>
Cash flows from investing activities:			
Interest received		539	0
Purchase of premises / plant and equipment		0	0
Net cash provided by (used in) investing activities		<u>539</u>	<u>0</u>
Change in cash & cash equivalents in the reporting period		<u>145,871</u>	<u>138,247</u>
Cash and cash equivalents at start of the reporting period		226,322	88,075
Cash and cash equivalents at end of the reporting period		<u>372,193</u>	<u>226,322</u>
(i) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		242,546	155,776
Depreciation		6,919	9,086
Loss on disposal of premises / plant and equipment		0	10,311
Interest received		(539)	0
Decrease / (increase) in debtors		(9,184)	(90,161)
Increase / (decrease) in creditors		(94,410)	53,235
Net cash provided by/(used in) operating activities		<u>145,332</u>	<u>138,247</u>

The notes on pages 17 to 29 form an integral part of these financial statements.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hammersmith and Fulham Mencap 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 note(s).

Income

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

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.

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.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

1. Accounting Policies (continued)

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:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of telephone, printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- Premises (specialist facilities with an ongoing value in business)
 - 2014/15 & prior: 25% of cost per annum
 - 2015/16 onwards: 10% of cost per annum
- Equipment: 25% of cost per annum
- Motor vehicles: 25% of cost per annum

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.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

1. Accounting Policies (continued)

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.

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.

Financial instruments

The trust 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.

Pensions

Since October 2016 employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% (2022: 3%) of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £12,764 (2022: £10,900).

Termination Payments

Employees leaving the Charity will receive salary/wages, pension contribution and accrued holiday pay due on the next available payroll run following cessation of their employment. These payments are taxable and and subject to PAYE deductions. An employee entitled to statutory redundancy pay will receive this without deductions. Where an employment ceases subject to a legal agreement or other agreed settlement between the Charity and the employee and where any additional severance payments are due these shall be paid without deduction up to a total limit to include any statutory redundancy payment of £30,000 per employee with any excess being subject to PAYE. In all cases the Charity will seek to minimise the level of such payments through an externally run arbitration process and more generally through ensuring internal Human Resource procedures are as effective as possible.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is registered and incorporated in England and Wales and its registered address is: 99 Addison Gardens, London, W14 0TD.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2023 £	2022 £
Donations and fundraising (restricted)	0	0
Donations and fundraising (unrestricted)	4,346	1,571
	<u>4,346</u>	<u>1,571</u>

5. Income from charitable activities

	2023 £	2022 £
Grants receivable:		
- Restricted	309,522	219,063
- Unrestricted	60,000	93,500
	<u>369,522</u>	<u>312,563</u>
Individual budgets and direct payments (restricted)	2,829	0
Individual budgets and direct payments (unrestricted)	841,744	655,789
Contribution to building costs from serviced office hire & other income	0	0
	<u>1,214,095</u>	<u>968,352</u>

6. Investment income

	2023 £	2022 £
Interest received	539	0
	<u>539</u>	<u>0</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities

		Adult & Children's services	Restricted grant funded projects	Total 2023	Total 2022
		£	£	£	£
Staffing and related costs		419,107	205,400	624,508	527,995
Direct project costs		93,490	50,746	144,236	85,687
Support & governance costs	9	166,468	41,222	207,690	200,466
		679,066	297,368	976,434	814,148

Analysis between restricted and unrestricted expenditure:

Restricted	0	297,368	297,368	204,723
Unrestricted	679,066	0	679,066	609,425
	679,066	297,368	976,434	814,148

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Adult & Children's services	Restricted grant funded projects	Total 2023	Total 2022
	£	£	£	£
Costs	(679,066)	(297,368)	(976,434)	(814,148)
Personal budgets and direct payments	841,744	2,829	844,573	655,789
Direct grant support	60,000	309,522	369,522	312,563
Net income	222,678	14,983	237,660	154,204

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 8) in the year.

Support and governance costs are apportioned to charitable activities in proportion to their income for the year up to a maximum of 17% for restricted funds with the balance to unrestricted funds.

In 2023 the new premises at Addison Gardens were used primarily for delivery of the MyLife day and associated costs have been allocated to that project's direct expenditure.

	General Support £	Governance £	Total 2023 £	Total 2022 £
Salary, wages & related costs	111,726		111,726	68,144
Building service charges & rent	0		0	26,657
Business rates	0		0	7,501
Insurance	2,585		2,585	2,481
Training	8,900		8,900	2,954
IT costs	17,250		17,250	8,220
General office costs	15,534		15,534	22,405
Audit		6,960	6,960	5,760
Finance & HR costs	40,065		40,065	38,715
Legal	0		0	480
Depreciation	4,670		4,670	6,839
Loss on disposal of fixed assets	0		0	10,310
	<u>200,730</u>	<u>6,960</u>	<u>207,690</u>	<u>200,466</u>

10. Net income/(expenditure) for the year

This is stated after charging:	2023 £	2022 £
Operating leases	49,075	30,283
Depreciation	4,670	6,839
Audit fees	6,960	5,760
	<u>60,705</u>	<u>42,882</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

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

	2023 £	2022 £
Salaries and wages	666,562	535,027
Social security costs	49,863	50,212
Pension costs	12,764	10,900
Agency staff costs	7,043	0
	<u>736,232</u>	<u>596,139</u>

One employee had employee benefits in excess of £60,000 but less than £70,000 (2021: 1). The charity established an occupational pension scheme with B&CE People's Pension on 1st October 2016 in order to meet its obligations under the auto-enrolment regulations. Employer contributions are at a rate of 3% (2022: 3%) on the qualifying earnings of eligible employees.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the Trust were £61,321 (2022: £61,321).

12. Staff numbers

The average monthly head count was 26 staff (2022: 26 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Staff employed in direct charitable activities	23	21
Management and administration	3	3
	<u>26</u>	<u>22</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

13. Government grants

The following grants income was receivable from government bodies during the year:

	2023 £	2022 £
London Borough of Hammersmith & Fulham	60,000	110,000
NHS/CCGHE	162,000	40,000
HMRC Job Retention Scheme	0	14,205
	<u>222,000</u>	<u>164,205</u>

14. Corporate taxation

As a charity Hammersmith And Fulham Mencap is exempt from tax on income and gains falling within the Income Taxes Act 2007 Section 524 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

15. Tangible fixed assets

	Equipment £	Motors £	Total £
Cost			
Balance as at 1.4.22	26,702	8,995	35,697
Additions	0	0	0
Disposals	0	0	0
Balance as at 31.3.23	<u>26,702</u>	<u>8,995</u>	<u>35,697</u>
Depreciation			
Balance as at 1.4.22	(20,494)	(5,060)	(25,554)
Charged for year	(4,670)	(2,249)	(6,919)
Disposals	0	0	0
Balance as at 31.3.23	<u>(25,165)</u>	<u>(7,309)</u>	<u>(32,473)</u>
Net book value 31.3.23	<u>1,538</u>	<u>1,686</u>	<u>3,224</u>
Net book value 31.3.22	<u>6,208</u>	<u>3,935</u>	<u>10,143</u>

16. Debtors

Amounts falling due within one year

	2023 £	2022 £
Trade debtors	188,426	176,748
Other debtors	0	0
Accrued income	0	0
Prepayments	10,301	12,795
	<u>198,727</u>	<u>189,543</u>

17. Creditors

Amounts falling due within one year

	2023 £	2022 £
Tax and social security	15,395	9,121
Accruals and deferred income	64,396	162,195
Trade and other creditors	16,152	19,037
	<u>95,943</u>	<u>190,353</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023

18. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year:

	£
Balance at 1.4.22	(131,691)
Amount released to income earned from charitable activities	131,691
Amount deferred in year	(25,324)
	<u>(25,324)</u>

19. Analysis of charitable funds

Analysis of movements in unrestricted funds:

	Balance 1.4.22	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.23
	£	£	£	£	£
General fund	201,217	906,629	(679,066)	0	428,780
	<u>201,217</u>	<u>906,629</u>	<u>(679,066)</u>	<u>0</u>	<u>428,780</u>

Analysis of movements in restricted funds:

	Balance 1.4.22	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.23
	£	£	£	£	£
Advocacy (Parent Carer)	0	40,000	(39,716)	0	284
DigitALL	0	17,909	(13,557)	0	4,352
Hammersmith United Charities	0	6,750	(1,063)	0	5,687
Henry Smith (Fy21-23)	3,097	41,517	(44,614)	0	0
LBHF New Promises Grant	19,397	0	(14,483)	0	4,914
Let Me Play Grants	368	9,270	(7,876)	0	1,762
NW London CCG Transition Posts	8,183	162,000	(139,331)	0	30,852
Parentsactive	0	34,905	(34,778)	0	127
Royal Mencap & Sports England (Tackling Inequalities)	2,271	0	(1,900)	0	371
Royal Mencap (Lets Get Digital)	600	0	(50)	0	550
Royal Mencap (Treat Me Well)	522	0	0	0	522
	<u>34,438</u>	<u>312,351</u>	<u>(297,368)</u>	<u>0</u>	<u>49,421</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

19. Analysis of charitable funds (continued)

Name of restricted fund description, nature and purposes of the fund:

Advocacy (Parent Carer)	Parent Carer Advocacy Posts funded by the London Borough of Hammersmith and Fulham
DigitALL	A project to develop IT skills and usage.
Henry Smith / Henry Smith FY21-23	Funding of a part-time assistant and part-time sessional workers providing activities for young people with learning disabilities in transition to adulthood
LBHF New Premises Grant	Support from the London Borough of Hammersmith and Fulham for rent and renovation/fit out costs associated with the move from the Aspenlea Road premises to those located at Addison School
Let Me Play Grants	Grant funding from Let Me Play Ltd for activities during school holidays
NW London CCG Transition Posts	Provision of three Transition Practitioner posts working in collaboration with CAMHS and other local services with young people in transition across Hammersmith and Fulham, Kensington & Chelsea and Westminster.
Parentsactive coordinator	Part funds a co-ordinator of the Parentsactive service employed by HF Mencap.
Royal Mencap & Sports England (Tackling Inequalities)	Funding for gym and sports equipment
Royal Mencap (Lets Get Digital)	Funding for IT equipment to support people with learning disabilities
Royal Mencap (Treat Me Well)	Funding for projects delivering to specific themes

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	3,224		3,224
Cash at bank and in hand	322,772	49,421	372,193
Other net current assets/(liabilities)	102,784		102,784
	<u>428,780</u>	<u>49,421</u>	<u>478,201</u>
	Unrestricted funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	10,143		10,143
Cash at bank and in hand	191,884	34,438	226,322
Other net current assets/(liabilities)	(810)		(810)
	<u>201,217</u>	<u>34,438</u>	<u>235,655</u>

21. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of preparation of the 2023 financial statements and accordingly there are no related provisions.

22. Operating leases

	2023 £	2022 £
Office equipment which expire:		
Within one year	0	0
Between one and five years	0	0
More than five years	0	0
Motor vehicles which expire:		
Within one year	2,611	2,611
Between one and five years	653	3,264
More than five years	0	0
Premises Lease - Addison School (rolling 3 month notice period)		
Within one year	11,400	11,400
Between one and five years	0	0
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2023**

	2023	2022
	£	£
23. Capital Commitments		
Capital expenditure that has been contracted for but has not been provided for in the financial statements	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for	0	0

24. Related Party Transactions

There were no related party transactions during the year.

HAMMERSMITH AND FULHAM MENCAP

England & Wales - Charity number 1150840

Accounts

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

31st March 2022

Charity Number: 1150840

Company Number: 8155114

Report of the Trustees for the Year Ending 31st March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 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 applicable in the UK and Republic of Ireland (FRS 102) (update bulletin 2).

Our Purposes and Activities

The principal activity of the charity as set out in its memorandum and articles of association is "The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to challenge discrimination against people with a learning disability; 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 conditions of life."

In delivering their objects, Hammersmith and Fulham Mencap supports people with learning disabilities to have equal access to housing, employment, health services, day opportunities, education and leisure facilities.

The organisation provides a range of person-centred services and activities to adults with learning disabilities, disabled children and parents/carers of disabled children living in Hammersmith and Fulham and the surrounding area of west London.

Through our activities, we strive to support people to have equal access to all services and opportunities to be included in the community, ensuring that peoples' rights are respected and that user involvement is central.

The details of key areas of work delivered are as follows:

Parent/Carer Advocacy Worker (Children) provides one to one advocacy support to parents/carers of disabled children in Hammersmith and Fulham. The parent/carer advocacy worker provides information on housing, health and education and supports parents to get the best possible services for their disabled child. The advocacy worker represents parents'/carers' views within commissioning and planning groups.

Parentsactive Co-ordinator facilitates a peer support group for parents/carers of disabled children to ensure that they have a say in service provision and development of services in the borough. The co-ordinator supports Parentsactive members to regularly produce a newsletter distributed to all parents of disabled children in the borough. This newsletter provides a source of information to parents on forthcoming events as well as important legislative information relating to disabled children. They have developed a separate interactive Website providing information to over 400 parents/carers of disabled children living in the borough.

Youth Development Project Co-ordinator supports young disabled people (aged between 13 and 25 years) to be involved in a positive transition from children to adult services. The Co-ordinator works with children's services, schools, colleges, employment, housing and adult learning disability services to ensure that the young person and their family/carers are fully involved in this process and have a say in their future life plans. This Project also offers social activities for young disabled people to develop friendship networks outside of school and college.

Young People's Transition Practitioner supports young people aged 14-25, with autism spectrum disorder and/or a learning disability who also experience mental health difficulties, to transition into adult services.

My Life: Out and About is our community based project that offers support for adults with a learning disability to access a wide range of activities of their choice within the community. People using this service pay for it using their personal budget provided by their Local Authority which enables them to choose what service they wish to use. It is a vital service constituting the lion's share of our income.

DBS checks (Disclosure Barring Service)

All staff, trustees and volunteers are expected to undergo Enhanced Disclosure with the Criminal Records Bureau on appointment to their post within the service and every three years thereafter.

Achievements and Performance

This has been a challenging year with many successes.

London Borough of Hammersmith and Fulham funded:

- Parent/Carer Advocacy £40,000
- My Life Activity Co-ordinator £20,000
- New Premises Grant £50,000

Other projects:

- Children In Need Post 3 year funding (Jul 2018 – 2021 extended to 2022 Q1) £11,004
- Bailey Thomas Trust - 1 year funding (2022) £15,000
- Henry Smith Post 3 year funding (Jul 2018 – 2021) £10,350
- Henry Smith Post 3 year funding (Jul 2021 – 2023) £31,125
- Julia and Hans Rausing Trust - MyLife support (2022) £36,553
- Parentsactive Co-ordinator support (ongoing) £17,811
- NHS Hammersmith & Fulham CGC Transition Practitioner Post (ongoing) £40,000
- Royal Mencap Sports England Tackling Inequalities (2022) £7,999
- Royal Mencap Treat Me Well (2022) £1,300
- Royal Mencap Lets Get Digital (2022) £850

Much time has gone into securing government and charitable support, without which, like many charities of our size, we would not have survived. MyLife provides the majority of our income. Economically managing staff numbers sufficient to respond to a fluctuating level of service users has been a severe management challenge.

Fundraising

Members of Hammersmith and Fulham Mencap charity's fundraising team organise events and carry out fundraising activities in order to generate funds for the charity. The Charity does not use professional fundraisers or involve commercial participants.

There have been no complaints about fundraising activity this year.

The charity has due regard to the Code of Fundraising Practice in the UK. All the Charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

2021/22 has been a year of significant change with a move to new premises at the Addison Road Primary School site and the recovery of the MyLife service following the significant disruption and challenges faced during the Covid19 pandemic during the previous financial year. By the end of the year the service had returned to near normal activity levels.

The cost and pricing structure of the service was reviewed during the year and the resulting changes have put it on a more favourable financial footing for the following financial year. As a result of these changes and the level of support received for the MyLife service and premises costs, the overall result for the year was a surplus of £156k (2021 £102k deficit). This has enabled the charity to rebuild its reserves following the significant deficit suffered in the previous financial year.

Covid19 Impact

Whilst services were able to operate throughout the period without further Covid related closures, customer numbers for the MyLife service remained below pre-Covid levels for much of the year and have only recently returned to more normal levels.

Investment Powers and Policy

In accordance with the Charity's Articles the Trustees may invest the money of the Charity not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit. The Charity does not currently hold any investments.

Reserves Policy and Going Concern

In accordance with Charity Commission guidelines, the trustees have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue to meet its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income.

The unrestricted reserves requirement was made up of wind down costs of £106k to cover wages and redundancy costs, plus a £50k office move contingency. As at 31st March 2022 available unrestricted reserves were £207k (Unrestricted funds £217k less Fixed Assets £10k) exceeding the requirement by £51k and falling short of the £251k target by £44k.

The Trustees and Senior Management are focussed on consolidating unrestricted reserves during 2022/23 through a series of measures including:

- grant funding for MyLife & Core Costs target of £100k (grants of £40k had been secured by May 2022)
- increasing MyLife revenue by fully utilising the capacity of the new Addison Road premises
- maintaining and controlling costs
 - ensuring pay increments are within budget
 - frequently reviewing cost performance against budget and taking any corrective action required
 - completing the premises related spend from the 2021 funding received within budget
- extending the notice and break clause periods for the new premises
 - in progress with the landlord during May 2022
- a new strategic plan is now in place

Through these measures we seek to ensure our reserves exceed the minimum requirement set out in the Reserves Policy and move towards meeting the target levels set during 2022/23.

Plans for Future Periods

The HF Mencap Business Strategy for the period April 2022 – March 2023 aims to ensure the long term, fully compliant, provision of essential learning disability services in Hammersmith and Fulham by a strong HF Mencap returning to adequate unrestricted reserves following the recent losses caused by the COVID pandemic. The Business strategy includes the following key elements:

Our key objectives are:

1. To diversify income: We will explore multiple fundraising opportunities including Trust funding as well as income from events, wills and legacies to rebuild reserve positions in the medium and long term and to reduce our vulnerability to fluctuations in income related to variance in MyLife attendance
2. To continue to deliver existing projects: We will continue to promote and deliver the MyLife Service – to increase numbers and referrals as the pandemic moves into the next phase whilst maintaining a viable financial model.
3. To develop new projects: We will strive to develop new projects reflecting the changing needs of people with learning disabilities during and post pandemic
4. To continue to maintain appropriate health and safety standards: We will continue to maintain appropriate health and safety precautions and standards, through risk governance, to safeguard our clients and staff. To ensure that we communicate our actions taken to clients and their families to provide reassurance.

Priority Actions for the future development and sustainability of the organisation

Our Business Plan aims to build upon the Charity's core strengths and to continue to maintain our service - 'My Life: Out and About' - offering support to people with learning disabilities to access community facilities, training and other opportunities of their choice six days a week. However, HF Mencap is planning to explore various income diversification opportunities and where suitable, pursue them in synergy and partnership with other organisations.

The Charity is committed to developing and diversifying our fundraising strategy. In 2022/23 our priority will continue to be to generate sources of unrestricted funding through development of community fundraising which we have embarked upon this year. We have greatly increased our social media presence in the current financial year and aim to promote our fundraising activities to our growing digital audience.

We will continue to work together with the North West London Mencaps Consortium and the Young Hammersmith & Fulham Sync Consortium to identify funding opportunities to deliver a variety of services and activities across the West London boroughs.

The Charity will also continue in its campaigning role, addressing the concerns and issues as highlighted by our service users especially people with profound and multiple learning disabilities and their families. We have an ongoing Campaign (together with National Mencap) to improve the quality of health care provision in hospital for people with learning disabilities accessing NHS provision (Treat me well campaign).

The Charity will continue to campaign for affordable housing for people with learning disabilities, and to work with the Council to this end.

The Chief Executive continues to sit on a number of steering and planning groups to evaluate and monitor local health, housing and social care provision across the borough and to ensure that the voice of children and adults with learning disabilities is represented in the delivery and development of local health services.

We along with other local providers lost the contract for adult advocacy and hope to find alternative funding to continue this important part of our work.

Reference and Administrative Details

Charity Number: ~~10054060~~ 1150840

Company Number: 8155114

Registered Office: 72 Bolingbroke Road, London, England, W14 0AH.

Our advisers

Auditors: Wenn Townsend, 5 Gosditch St, Cirencester GL7 2AG

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

John Savage (Chair)*

Samantha Johnson

Richard Shaw *

Laura Douglas

Natalia Kalinowska (resigned 20 July 2021)

Annabel Naylor *

Matthew Rabson (resigned 13 June 2022)

Sairma Ramakrishnan

Christian Redon (Treasurer) *

Julian Hillman (Chair - resigned 13 June 2022) *

Hannah Tiernan (resigned 20 July 2021)

(* Members of the Finance Committee)

Key management personnel

Teresa McGinn - Chief Executive

Structure, Governance and Management

Governing Document

HammerSmith and Fulham Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association dated 22nd November 2017. It is registered as a charity with the Charity Commission.

Appointment of trustees

The Executive Committee (EC) is elected at the Annual General Meeting each year. Trustees need to be re-elected after a period of 3 years. The two constitutional officers are the Chair and the Treasurer. No trustee receives any remuneration for his or her services. Fifteen percent of the EC is made up of people with learning disabilities or parent/carers of people with learning disabilities.

Trustee induction and training

Successful new candidates for EC membership are inducted into the organisation by the Chair who informs them of their roles, responsibilities and the governance of the organisation. They serve initially as co-opted members of the EC and are eligible to be formally elected with full voting rights at the AGM. Training is available to individual trustees through national providers or local e.g. SOBUS the local community and voluntary sector association which assists voluntary organisations within the London Borough of Hammersmith and Fulham to be effective organisations.

Organisation

The day-to-day management and strategic development of the Charity is undertaken by the Chief Executive who is accountable to the Executive Committee (EC) made up of trustee/directors and constitutional officers. The Chief Executive reports on a monthly basis to the EC on all aspects and activities of the organisation. The EC meets a minimum of four times per year. The annual budget is approved by the EC and monitored through the Finance Committee which reports to the EC.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Hammersmith and Fulham Mencap is affiliated, as required by its Memorandum and Articles of Association with Royal Mencap to which it pays an annual subscription. Grants of £10,149 were received from Royal Mencap in 2021/22.

Pay policy for senior staff

The Charity's trustees are also directors of the Charity Company. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

Due to the pressing impact of COVID and resultant financial pressures, coupled with the difficulty in finding new premises and dealing with necessary redundancies, both Board meetings and Finance Sub. Committee meetings were dominated by risk management. These meetings happened much more frequently than usual because of the constant changes of circumstances managing the pandemic threw up. Keeping staff and service users safe, avoiding the spread of Covid and taking advice from Public Health England were always in trustees minds. Now that a sufficient level of stability has been secured, resources are being made available from the operational team and trustees to conduct dedicated quarterly risk assessment reviews feeding into the Board.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Hammersmith and Fulham Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

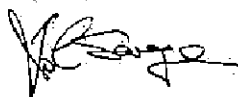
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 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.

By order of the board of trustees



John Savage (Chair)

20 December 2022

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Opinion

We have audited the financial statements of Hammersmith and Fulham Mencap (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of reserves, including its income and expenditure, for the period 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also 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 the trustees 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

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 it 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with part 14 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wenn Townsend
Chartered Accountants
Statutory Auditor

Wenn Townsend

Date: 21 / 12 / 2022

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs
(Including Income and Expenditure Account)
for the year ending 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	4	1,571	0	1,571	6,702
Charitable activities	5	749,289	219,063	968,352	799,817
Investments	6	0	0	0	0
Total income		750,860	219,063	969,923	806,519
Expenditure					
Charitable activities	7	(609,425)	(204,722)	(814,147)	(908,672)
Total expenditure		(609,425)	(204,722)	(814,147)	(908,672)
Transfers		0	0	0	0
Net movement in funds		141,435	14,341	155,776	(102,153)
Reconciliation of funds					
Total funds brought forward		59,782	20,097	79,879	182,032
Total funds carried forward		201,217	34,438	235,655	79,879

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 27 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee No.8155114)
Balance Sheet
as at 31st March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	10,143	29,540
Total fixed assets		<u>10,143</u>	<u>29,540</u>
Current assets			
Debtors	16	189,543	99,382
Cash at bank and in hand		226,322	88,075
Total current assets		<u>415,865</u>	<u>187,457</u>
Liabilities			
Creditors falling due within one year	17	190,353	137,118
Net current assets		<u>225,512</u>	<u>50,339</u>
Net assets		<u>235,655</u>	<u>79,879</u>
The funds of the charity:	19		
Restricted income funds		34,438	20,097
Unrestricted funds		201,217	59,782
Total charity funds		<u>235,655</u>	<u>79,879</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit or independent examination under the Charities Act 2011.

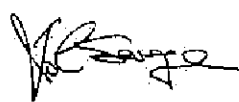
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements were approved and authorised for issue by the Trustees on

20 December 2022 and signed on their behalf by:


JOHN SAVAGE, CHAIR


CHRISTIAN REDON, TREASURER

The notes on pages 16 to 27 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	(i)	<u>138,247</u>	<u>(30,111)</u>
		<u>138,247</u>	<u>(30,111)</u>
Cash flows from investing activities:			
Interest received		0	0
Purchase of premises / plant and equipment		0	(1,672)
Net cash provided by (used in) investing activities		<u>0</u>	<u>(1,672)</u>
Change in cash & cash equivalents in the reporting period		<u>138,247</u>	<u>(31,783)</u>
Cash and cash equivalents at start of the reporting period		88,075	119,858
Cash and cash equivalents at end of the reporting period		<u>226,322</u>	<u>88,075</u>
(i) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		155,776	(102,153)
Depreciation		9,086	10,462
Loss on disposal of premises / plant and equipment		10,311	
Interest received		0	0
Decrease / (increase) in debtors		(90,161)	42,995
Increase / (decrease) in creditors		53,235	18,585
Net cash provided by / (used in) operating activities		<u>138,247</u>	<u>(30,111)</u>

The notes on pages 16 to 27 form an integral part of these financial statements.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022.**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hammersmith and Fulham Mencap 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 note(s).

Income

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

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.

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.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

1. Accounting Policies (continued)

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:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Operating leases

The charity classifies the lease of telephone, printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- Premises (specialist facilities with an ongoing value in business)
 - 2014/15 & prior: 25% of cost per annum
 - 2015/16 onwards: 10% of cost per annum
- Equipment: 25% of cost per annum
- Motor vehicles: 25% of cost per annum

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.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022**

1. Accounting Policies (continued)

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.

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.

Financial instruments

The trust 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.

Pensions

Since October 2016 employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% (2021: 3%) of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £10,900 (2021: £11,313).

Termination Payments

Employees leaving the Charity will receive salary/wages, pension contribution and accrued holiday pay due on the next available payroll run following cessation of their employment. These payments are taxable and subject to PAYE deductions. An employee entitled to statutory redundancy pay will receive this without deductions. Where an employment ceases subject to a legal agreement or other agreed settlement between the Charity and the employee and where any additional severance payments are due these shall be paid without deduction up to a total limit to include any statutory redundancy payment of £30,000 per employee with any excess being subject to PAYE. In all cases the Charity will seek to minimise the level of such payments through an externally run arbitration process and more generally through ensuring internal Human Resource procedures are as effective as possible.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is registered and incorporated in England and Wales and its registered address is: 65 Aspenlea Road, London, W6 8LH.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2022 £	2021 £
Donations and fundraising (restricted)	0	0
Donations and fundraising (unrestricted)	1,571	6,702
	<u>1,571</u>	<u>6,702</u>

5. Income from charitable activities

	2022 £	2021 £
Grants receivable		
- Restricted	219,063	169,813
- Unrestricted	93,500	225,399
	<u>312,563</u>	<u>395,212</u>
Individual budgets and direct payments (restricted)	0	0
Individual budgets and direct payments (unrestricted)	655,789	404,605
Contribution to building costs from serviced office hire & other income	0	0
	<u>968,352</u>	<u>799,817</u>

6. Investment income

	2022 £	2021 £
Interest received	0	0
	<u>0</u>	<u>0</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

7. Analysis of expenditure on charitable activities

		Adult & Children's services	Restricted grant funded projects	Total 2022	Total 2021
		£	£	£	£
Staffing and related costs		398,906	129,089	527,995	630,734
Direct project costs		33,041	52,646	85,687	47,411
Support & governance costs	9	177,478	22,988	200,466	230,527
		<u>609,425</u>	<u>204,723</u>	<u>814,148</u>	<u>908,672</u>

Analysis between restricted and unrestricted expenditure:

Restricted	0	204,723	204,723	156,235
Unrestricted	609,425	0	609,425	752,437
	<u>609,425</u>	<u>204,723</u>	<u>814,148</u>	<u>908,672</u>

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Adult & Children's services	Restricted grant funded projects	Total 2022	Total 2021
	£	£	£	£
Costs	(609,425)	(204,723)	(814,148)	(908,672)
Personal budgets and direct payments	655,789	0	655,789	404,605
Direct grant support	93,500	219,063	312,563	395,212
Net income	<u>139,864</u>	<u>14,340</u>	<u>154,204</u>	<u>(108,855)</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 8) in the year.

Support and governance costs are apportioned to charitable activities in proportion to their income for the year up to a maximum of 17% for restricted funds with the balance to unrestricted funds.

	General Support	Governance	Total 2022	Total 2021
	£	£	£	£
Salary, wages & related costs	68,144		68,144	53,310
Building service charges & rent	26,657		26,657	31,437
Business rates	7,501		7,501	15,002
Insurance	2,481		2,481	2,296
Training	2,954		2,954	4,082
IT costs	8,220		8,220	17,668
General office costs	22,405		22,405	53,988
Audit		5,760	5,760	5,400
Finance & HR costs	38,715		38,715	39,118
Legal	480		480	13
Depreciation	6,839		6,839	8,213
Loss on disposal of fixed assets	10,310		10,310	0
	194,706	5,760	200,466	230,527

10. Net income/(expenditure) for the year

This is stated after charging:	2022	2021
	£	£
Operating leases	30,283	30,246
Depreciation	6,839	8,213
Audit fees	5,760	5,400
	42,882	43,859

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022**

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

	2022	2021
	£	£
Salaries and wages	535,027	619,854
Social security costs	50,212	52,877
Pension costs	10,900	11,313
Termination payments	0	0
	<u>596,139</u>	<u>684,044</u>

One employee had employee benefits in excess of £60,000 but less than £70,000 (2021: 1). The charity established an occupational pension scheme with B&CE People's Pension on 1st October 2016 in order to meet its obligations under the auto-enrolment regulations. Employer contributions are at a rate of 3% (2021: 3%) on the qualifying earnings of eligible employees.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the Trust were £61,321 (2021: £60,874).

12. Staff numbers

The average monthly head count was 26 staff (2021: 36 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
	Number	Number
Staff employed in direct charitable activities	21	20
Management and administration	3	2
	<u>24</u>	<u>22</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022**

13. Government grants

The following grants income was receivable from government bodies during the year:

	2022	2021
	£	£
London Borough of Hammersmith & Fulham	110,000	70,560
NHS/CCG HF	40,000	40,000
HMRC Job Retention Scheme	14,205	130,688
	<u>164,205</u>	<u>241,248</u>

14. Corporate taxation

As a charity Hammersmith And Fulham Mencap is exempt from tax on income and gains falling within the Income Taxes Act 2007 Section 524 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

15. Tangible fixed assets

	Premises £	Equipment £	Motors £	Total £
Cost				
Balance as at 1.4.21	43,486	43,411	8,995	95,892
Additions	0	0	0	0
Disposals	(43,486)	(16,709)	0	(60,195)
Balance as at 31.3.22	0	26,702	8,995	35,697
Depreciation				
Balance as at 1.4.21	(31,931)	(31,610)	(2,811)	(66,352)
Charged for year	(1,244)	(5,593)	(2,249)	(9,086)
Disposals	33,175	16,709	0	49,884
Balance as at 31.3.22	0	(20,494)	(5,060)	(25,554)
Net book value 31.3.22	0	6,208	3,935	10,143
Net book value 31.3.21	11,555	11,801	6,184	29,540

16. Debtors

Amounts falling due within one year

	2022 £	2021 £
Trade debtors	176,748	73,423
Other debtors	0	494
Accrued income	0	10,458
Prepayments	12,795	15,007
	<u>189,543</u>	<u>99,382</u>

17. Creditors

Amounts falling due within one year

	2022 £	2021 £
Tax and social security	9,121	11,398
Accruals and deferred income	162,195	101,626
Trade and other creditors	19,037	24,096
	<u>190,353</u>	<u>137,120</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022**

18. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	£
Balance at 1.4.21	(63,670)
Amount released to income earned from charitable activities	63,670
Amount deferred in year	(131,691)
	<u>(131,691)</u>

19. Analysis of charitable funds

Analysis of movements in unrestricted funds:

	Balance 1.4.21	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.22
	£	£	£	£	£
General fund	59,782	750,860	(609,425)	0	201,217
	<u>59,782</u>	<u>750,860</u>	<u>(609,425)</u>	<u>0</u>	<u>201,217</u>

Analysis of movements in restricted funds:

	Balance 1.4.21	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.22
	£	£	£	£	£
Advocacy (Parent Carer)	0	40,000	(40,000)	0	0
Parentsactive	0	17,811	(17,811)	0	0
Children in Need	0	11,004	(11,004)	0	0
Henry Smith	11,689	10,350	(22,039)	0	0
Henry Smith (Fy21-23)	0	31,125	(28,028)	0	3,097
LBHF New Premises Grant	0	50,000	(30,603)	0	19,397
Let Me Play Grants	0	8,624	(8,256)	0	368
Royal Mencap (Lets Get Digital)	0	850	(250)	0	600
Royal Mencap & Sports England (Tackling Inequalities)	0	7,999	(5,728)	0	2,271
Royal Mencap (Treat Me Well)	0	1,300	(778)	0	522
NW London CCG LBHF Transition Post	8,408	40,000	(40,225)	0	8,183
	<u>20,097</u>	<u>219,063</u>	<u>(204,722)</u>	<u>0</u>	<u>34,438</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022**

19. Analysis of charitable funds (continued)

Name of restricted fund description, nature and purposes of the fund:

Advocacy (Core & Parent Carer)	Core Advocacy & Parent Carer Advocacy Posts funded by the London Borough of Hammersmith and Fulham
Parentsactive coordinator	Part funds a co-ordinator of the Parentsactive service employed by HF Mencap.
Children in Need	Programme of workshops, discussion sessions and activities which will enable choice and control for young people with learning disabilities.
Henry Smith / Henry Smith FY21-23	Funding of a part-time assistant and part-time sessional workers providing activities for young people with learning disabilities in transition to adulthood
LBHF New Premises Grant	Support from the London Borough of Hammersmith and Fulham for rent and renovation/fit out costs associated with the move from the Aspenlea Road premises to those located at Addison School
Let Me Play Grants	Grant funding from Let Me Play Ltd for activities during school holidays
Royal Mencap (Lets Get Digital)	Funding for IT equipment to support people with learning disabilities
Royal Mencap & Sports England (Tackling Inequalities)	Funding for gym and sports equipment
Royal Mencap (Treat Me Well)	Funding for projects delivering to specific themes
NW London CCG LBHF Transition Post	Provision of a Transition Practitioner working in collaboration with CAMHS and other local services with young people in transition

20. Analysis of group net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	10,143		10,143	29,540
Cash at bank and in hand	191,884	34,438	226,322	88,075
Other net current assets/(liabilities)	(810)		(810)	(37,736)
	<u>201,217</u>	<u>34,438</u>	<u>235,655</u>	<u>79,879</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

21. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of preparation of the 2022 financial statements and accordingly there are no related provisions.

22. Operating leases

	2022	2021
	£	£
Office equipment which expire:		
Within one year	0	864
Between one and five years	0	864
More than five years	0	0
Motor vehicles which expire:		
Within one year	2,611	2,611
Between one and five years	3,264	5,875
More than five years	0	0
Premises Lease - Addison School (2021: 65 Aspenlea Rd)		
Within one year	11,400	9,517
Between one and five years	0	0
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

23. Capital Commitments

	2022	2021
	£	£
Capital expenditure that has been contracted for but has not been provided for in the financial statements	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for	0	0

24. Related Party Transactions

There were no related party transactions during the year.

Accounts

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

31st March 2021

Charity Number: 1150840

Company Number: 8155114



Report of the Trustees for the Year Ending 31st March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 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 applicable in the UK and Republic of Ireland (FRS 102) (update bulletin 2).

Our Purposes and Activities

The principal activity of the charity as set out in its memorandum and articles of association is "The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to challenge discrimination against people with a learning disability; 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 conditions of life."

In delivering their objects, Hammersmith and Fulham Mencap supports people with learning disabilities to have equal access to housing, employment, health services, day opportunities, education and leisure facilities.

The organisation provides a range of person-centred services and activities to adults with learning disabilities, disabled children and parents/carers of disabled children living in Hammersmith and Fulham and the surrounding area of west London.

Through our activities, we strive to support people to have equal access to all services and opportunities to be included in the community, ensuring that peoples' rights are respected and that user involvement is central.

The details of key areas of work delivered are as follows:

Parent/Carer Advocacy Worker (Children) provides one to one advocacy support to parents/carers of disabled children in Hammersmith and Fulham. The parent/carers advocacy worker provides information on housing, health and education and supports parents to get the best possible services for their disabled child. The advocacy worker represents parents'/carers' views within commissioning and planning groups.

Parentsactive Co-ordinator facilitates a peer support group for parents/carers of disabled children to ensure that they have a say in service provision and development of services in the borough. The co-ordinator supports Parentsactive members to regularly produce a newsletter distributed to all parents of disabled children in the borough. This newsletter provides a source of information to parents on forthcoming events as well as important legislative information relating to disabled children. They have developed a separate interactive Website providing information to over 400 parents/carers of disabled children living in the borough.

Play Provision Project promotes the development of play inclusion opportunities across the borough. The worker delivers play schemes for disabled children and their siblings aged 5 to 13 years. The play schemes provide fun, exciting and innovative activities to disabled children and their siblings.

Youth Development Project Co-ordinator supports young disabled people (aged between 13 and 25 years) to be involved in a positive transition from children to adult services. The Co-ordinator works with children's services, schools, colleges, employment, housing and adult learning disability services to ensure that the young person and their family/carers are fully involved in this process and have a say in their future life plans. This Project also offers social activities for young disabled people to develop friendship networks outside of school and college.

Young People's Transition Practitioner supports young people aged 14-25, with autism spectrum disorder and/or a learning disability who also experience mental health difficulties, to transition into adult services.

My Life: Out and About is our community based project that offers support for adults with a learning disability to access a wide range of activities of their choice within the community. People using this service pay for it using their personal budget provided by their Local Authority which enables them to choose what service they wish to use. It is a vital service constituting the lion's share of our income.

DBS checks (Disclosure Barring Service)

All staff, trustees and volunteers are expected to undergo Enhanced Disclosure with the Criminal Records Bureau on appointment to their post within the service and every three years thereafter.

Achievements and Performance

This has been a challenging year with many successes.

London Borough of Hammersmith and Fulham funded:

- Parent/Carer Advocacy £40,000
- Play Provision £10,560
- My Life Activity Co-ordinator £20,000

Other projects:

- Children In Need Post 3 year funding (Jul 2018 – 2021) £38,365
- Henry Smith Post 3 year funding (Jul 2018 – 2021) £32,764
- Parentsactive Co-ordinator support £18,684
- NHS Hammersmith & Fulham CGC Transition Practitioner Post £40,000

Much time has gone into securing government and charitable support, without which, like many charities of our size, we would not have survived. MyLife provides the majority of our income. Economically managing staff numbers sufficient to respond to a fluctuating level of service users has been a severe management challenge.

Fundraising

Members of Hammersmith and Fulham Mencap charity's fundraising team organise events and carry out fundraising activities in order to generate funds for the charity. The Charity does not use professional fundraisers or involve commercial participants.

There have been no complaints about fundraising activity this year.

The charity has due regard to the Code of Fundraising Practice in the UK .

All the Charity's marketing activities are undertaken directly to ensure that they are not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

Financial Review

2020/21 has been a year of consolidation for the organisation following the expansion of the services being offered by the charity in prior years, primarily through the further development of our community based day service My Life Out and About.

Operating margins were maintained until February 20 before being impacted by the Covid19 situation. Underlying performance in MyLife remains strong and returning the service to full capacity is a key management priority and will ensure modest growth in unrestricted funds can be achieved as in prior years. The result for the year was a loss of £102k and a decreased turnover of £346k.

Covid19 Impact

The Covid19 pandemic did not impact the results for FY20 significantly but approximately one week of income from MyLife was lost at the end of March 2020 (partially offset by a provision for support received from local authorities covering that period). However, for FY21 performance was affected at different levels during the financial year, reflecting national and local changes caused by Covid. The MyLife service was suspended from 23rd March to 26th May followed by a gradual but limited reopening. The MyLife support workers were all placed on furlough at 80% of their applicable pay and corresponding job retention scheme grants from HMRC of £130k have been received to cover these costs. When the loss of clients had a great impact in Autumn 2020, we had to implement frontline staff redundancies. Other costs were calculated as 32% of usual income and some of these were covered by all the local authority / NHS clients. Self funded clients (through Direct Payments) have not made corresponding payments and this has resulted in a lower than planned gross contribution from MyLife for this period. Following reopening, further support has been received from the local authorities to cover the 32% core running costs for those clients who have not returned and normal payments have resumed for those that have. Staff are being gradually unfurloughed in line with the increasing number of returned clients.

In addition, the Play Saturday and Holiday Scheme had to be suspended from the 25th of March 2020 and has not been able to re-open yet due to space restrictions affected by social distancing measures. The organisation was able to recoup 32% of the usual income as covered by the funding local authority.

Investment Powers and Policy

In accordance with the Charity's Articles the Trustees may invest the money of the Charity not immediately required for its purposes in or upon such investments, securities or properties as may be thought fit. The Charity does not currently hold any investments.

Reserves Policy and Going Concern

In accordance with Charity Commission guidelines, the trustees have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue to meet its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income.

The unrestricted reserves requirement was made up of wind down costs of £66k to cover wages and redundancy costs, plus £37k for a planned office move in September 2021 giving a total unrestricted reserves requirement of £103k. As at 31st March 2021 available unrestricted reserves were £30.3k (Unrestricted funds £59.8k less Fixed Assets £29.5k) falling short of the requirement by £72.7k and the £210k target by £179.7k. The Trustees and Senior Management are focussed on building up unrestricted reserves during 2021/22 through a series of measures including:

- grant funding for MyLife & Core Costs (grants of £68.2k had been secured by December 2021)
- increasing MyLife revenue by encouraging clients to return in a Covid safe environment, the volume of activity has increased throughout 2021 with hours invoiced in H2 2021 now higher than Dec 2019
- reducing costs:
 - following a restructure in mid 2021 a senior post was deleted resulting in ongoing savings of c.£54.5k per annum
 - during 2020/21 the old telephone system and associated contracts were phased out and replaced with a new internet based system from BT saving some £15k per annum going forward
- securing new premises from September 2021 at a lower cost
 - the new premises are inclusive of business rates and service charges will save £3.6k per annum, with additional savings of £8.5k having been secured for September 2021 - March 2022 through rent discounts agreed with the landlord
 - a grant of £50k was awarded by London Borough of Hammersmith and Fulham in September 2021 to fund 3 months full rent, the moving and building alteration costs
- a new strategic plan is under development as of December 2021 that will prioritise the MyLife rate increases:
 - increasing the rates will enable us to build our unrestricted reserves over time and will allow for wage increases for the MyLife staff, negotiations are ongoing as at December 2021
 - increasing the range of grant funded activities and overall contribution to core costs alongside new initiatives seeking legacy and other funding
- we have taken advice from auditors on our financial profile and have by and large applied their recommendations

Through these measures we seek to address the reduction in reserves experienced during 2020/21 and the Covid pandemic and to once again build up unrestricted reserves in with our Reserves Policy.

Plans for Future Periods

The Business Plan for the period April 2018 – March 2021 includes the following key elements:

- To continue to involve people with learning disabilities, carers and staff at the heart of HF Mencap's way of working. To continually review how we involve people to ensure that we are reaching and involving as many people with learning disabilities as possible.
- To continue to provide and develop a range of services that meet the needs of our service users. In an increasingly competitive environment, to tender either alone or in partnership for existing and new services that would benefit people with learning disabilities.

A Business Plan is under development up to 2024. The main priorities are: to identify Trust Funding and sources of income to expand the range of projects delivered and supplement MyLife, to ensure current income provides long-term financial stability and to maintain good quality services across all projects despite external pressures.

Priority Actions for the future development and sustainability of the organisation

Our Business Plan aims to build upon the Charity's core strengths and to continue to maintain our service - 'My Life: Out and About' - offering support to people with learning disabilities to access community facilities, training and other opportunities of their choice six days a week. However, HF Mencap is planning to explore various income diversification opportunities and where suitable, pursue them in synergy and partnership with other organisations.

The Charity is committed to developing and diversifying our fundraising strategy. In 2021/22 our priority will continue to be to generate sources of unrestricted funding through development of community fundraising which we have embarked upon this year. We have greatly increased our social media presence in the current financial year and aim to promote our fundraising activities to our growing digital audience.

We will continue to work together with the North West London Mencaps Consortium and the Young Hamersmith & Fulham Sync Consortium to identify funding opportunities to deliver a variety of services and activities across the West London boroughs.

The Charity will also continue in its campaigning role, addressing the concerns and issues as highlighted by our service users especially people with profound and multiple learning disabilities and their families. We have an ongoing Campaign (together with National Mencap) to improve the quality of health care provision in hospital for people with learning disabilities accessing NHS provision (Treat me well campaign).

The Charity will continue to campaign for affordable housing for people with learning disabilities, and to work with the Council to this end.

The Chief Executive continues to sit on a number of steering and planning groups to evaluate and monitor local health, housing and social care provision across the borough and to ensure that the voice of children and adults with learning disabilities is represented in the delivery and development of local health services.

We are working with the charity Pilotlight to develop our strategic capacity and management impact but this is temporarily on the back burner while we focus on our funding crisis.

We along with other local providers lost the contract for adult advocacy and hope to find alternative funding to continue this important part of our work.

Reference and Administrative Details

Charity Number: 10054061

Company Number: 8155114

Registered Office: Addison School, Addison Gardens, London. W14 0DT.

Our advisers

Auditors: Wenn Townsend, 5 Gosditch St, Cirencester GL7 2AG

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving during the year and since the year end were as follows:

Julian Hillman (Chair)*

Anna Docherty (resigned 1 February 2021)

Samantha Johnson

Elizabeth Ryland * (resigned 30 November 2020)

Richard Shaw *

Laura Douglas

Natalia Kalinowska (appointed 30 November 2020)

Annabel Naylor * (appointed 30 November 2020)

Matthew Rabson (appointed 30 November 2020)

Sairina Ramakrishnan (appointed 30 November 2020)
Christian Redon (Treasurer) * (appointed 30 November 2020)
John Savage (appointed 30 November 2020)
Hannah Tiernan (appointed 30 November 2020)
(* Members of the Finance Committee)

Key management personnel

Teresa McGinn - Chief Executive

Structure, Governance and Management

Governing Document

Hammersmith and Fulham Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association dated 22nd November 2017. It is registered as a charity with the Charity Commission.

Appointment of trustees

The Executive Committee (EC) is elected at the Annual General Meeting each year. Trustees need to be re-elected after a period of 3 years. The two constitutional officers are the Chair and the Treasurer. No trustee receives any remuneration for his or her services. Fifteen percent of the EC is made up of people with learning disabilities or parent/carers of people with learning disabilities.

Trustee induction and training

Successful new candidates for EC membership are inducted into the organisation by the Chair who informs them of their roles, responsibilities and the governance of the organisation. They serve initially as co-opted members of the EC and are eligible to be formally elected with full voting rights at the AGM. Training is available to individual trustees through national providers or local e.g. SOBUS the local community and voluntary sector association which assists voluntary organisations within the London Borough of Hammersmith and Fulham to be effective organisations.

Organisation

The day-to-day management and strategic development of the Charity is undertaken by the Chief Executive who is accountable to the Executive Committee (EC) made up of trustee/directors and constitutional officers. The Chief Executive reports on a monthly basis to the EC on all aspects and activities of the organisation. The EC meets a minimum of four times per year. The annual budget is approved by the EC and monitored through the Finance Committee which reports to the EC.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a supplier or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Hammersmith and Fulham Mencap is affiliated, as required by its Memorandum and Articles of Association with National Mencap to which it pays an annual subscription but receives no funding from National Mencap.

Pay policy for senior staff

The Charity's trustees are also directors of the Charity Company. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually and the directors benchmark against pay levels in charities of a similar size run on a voluntary basis.

Risk management

Due to the pressing impact of COVID and resultant financial pressures, coupled with the difficulty in finding new premises and dealing with necessary redundancies, both Board meetings and Finance Sub. Committee meetings were dominated by risk management. These meetings happened much more frequently than usual because of the constant changes of circumstances managing the pandemic threw up. Keeping staff and service users safe, avoiding the spread of Covid and taking advice from Public Health England were always in trustees minds. Once a sufficient level of stability has been secured through mitigation of those key risks, resources will be made available from the operational team and trustees to conduct dedicated quarterly risk assessment reviews feeding into the Board meetings.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Hammersmith and Fulham Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 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.

By order of the board of trustees



Julian Hillman (Chair)



2021

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Opinion

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of reserves, including its income and expenditure, for the period 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept appropriate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also 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 the trustees 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

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 it 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)**

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF Hammersmith and Fulham Mencap

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with part 14 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Wenn Townsend
Chartered Accountants
Statutory Auditor**

Wenn Townsend

Date: *20 December 2021*

Wenn Townsend is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Financial Affairs
(including Income and Expenditure Account)
for the year ending 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations and legacies	4	6,702	0	6,702	1,643
Charitable activities	5	630,004	169,813	799,817	1,151,279
Investments	6	0	0	0	0
Total income		636,706	169,813	806,519	1,152,922
Expenditure					
Charitable activities	7	(752,437)	(156,235)	(908,672)	(1,248,703)
Total expenditure		(752,437)	(156,235)	(908,672)	(1,248,703)
Transfers		12,454	(12,454)	0	0
Net movement in funds		(103,277)	1,124	(102,153)	(95,781)
Reconciliation of funds					
Total funds brought forward		163,059	18,973	182,032	277,813
Total funds carried forward		59,782	20,097	79,879	182,032

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 27 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee. No.8155114)
Balance Sheet
as at 31st March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	29,540	38,330
Total fixed assets		<u>29,540</u>	<u>38,330</u>
Current assets			
Debtors	16	99,382	142,377
Cash at bank and in hand		88,075	119,858
Total current assets		<u>187,457</u>	<u>262,235</u>
Liabilities			
Creditors falling due within one year	17	137,118	118,533
Net current assets		<u>50,339</u>	<u>143,702</u>
Net assets		<u>79,879</u>	<u>182,032</u>
The funds of the charity:	19		
Restricted income funds		20,097	18,973
Unrestricted funds		59,782	163,059
Total charity funds		<u>79,879</u>	<u>182,032</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit or independent examination under the Charities Act 2011.

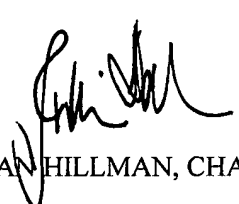
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

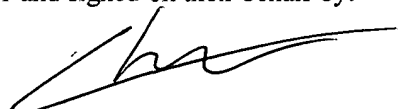
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102).

These financial statements were approved and authorised for issue by the Trustees on

15th Dec 2021


JULIAN HILLMAN, CHAIR

2021 and signed on their behalf by:


CHRISTIAN REDON, TREASURER

The notes on pages 16 to 27 form an integral part of these financial statements.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	(i)	<u>(30,111)</u>	<u>(66,525)</u>
		<u>(30,111)</u>	<u>(66,525)</u>
Cash flows from investing activities:			
Interest received		0	0
Purchase of premises / plant and equipment		<u>(1,672)</u>	<u>(26,004)</u>
Net cash provided by (used in) investing activities		<u>(1,672)</u>	<u>(26,004)</u>
Change in cash & cash equivalents in the reporting period		<u>(31,783)</u>	<u>(92,529)</u>
Cash and cash equivalents at start of the reporting period		119,858	212,387
Cash and cash equivalents at end of the reporting period		<u>88,075</u>	<u>119,858</u>
(i) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		(102,153)	(95,781)
Depreciation		10,462	8,660
Interest received		0	0
Decrease /(increase) in debtors		42,995	44,497
Increase / (decrease) in creditors		<u>18,585</u>	<u>(23,901)</u>
Net cash provided by/(used in) operating activities		<u>(30,111)</u>	<u>(66,525)</u>

The notes on pages 16 to 27 form an integral part of these financial statements.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hammersmith and Fulham Mencap 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 note(s).

Income

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Other income is accounted for on an accruals basis as far as is prudent to do so. Income included any income tax recoverable thereon. It is the charity's policy to show income before deduction of expenses except where otherwise stated.

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.

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.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

1. Accounting Policies (continued)

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:

- Expenditure on charitable activities includes the costs of delivering services & other activities together with their associated support costs

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

Operating leases

The charity classifies the lease of telephone, printing and other equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced before the end of its economic life. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- Premises (specialist facilities with an ongoing value in business)
 - 2014/15 & prior: 25% of cost per annum
 - 2015/16 onwards: 10% of cost per annum
- Equipment: 25% of cost per annum
- Motor vehicles: 25% of cost per annum

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.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

1. Accounting Policies (continued)

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.

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.

Financial instruments

The trust 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.

Pensions

Since October 2016 employees are automatically enrolled into a defined contributions pensions scheme operated by B&CE Peoples Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity makes a matching contribution of 3% (2020: 3%) of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £11,313 (2020: £13,293).

Termination Payments

Employees leaving the Charity will receive salary/wages, pension contribution and accrued holiday pay due on the next available payroll run following cessation of their employment. These payments are taxable and subject to PAYE deductions. An employee entitled to statutory redundancy pay will receive this without deductions. Where an employment ceases subject to a legal agreement or other agreed settlement between the Charity and the employee and where any additional severance payments are due these shall be paid without deduction up to a total limit to include any statutory redundancy payment of £30,000 per employee (2021) with any excess being subject to PAYE. In all cases the Charity will seek to minimise the level of such payments through an externally run arbitration process and more generally through ensuring internal Human Resource procedures are as effective as possible.

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is registered and incorporated in England and Wales and its registered address is: 65 Aspenlea Road, London. W6 8LH.

3. Financial Performance of the charity

The Statement of Financial Activities states the financial performance of the charity.

4. Income from donations and legacies

	2021 £	2020 £
Donations and fundraising (restricted)	0	0
Donations and fundraising (unrestricted)	6,702	1,643
	<u>6,702</u>	<u>1,643</u>

5. Income from charitable activities

	2021 £	2020 £
Grants receivable		
- Restricted	169,813	232,552
- Unrestricted	225,399	20,000
	<u>395,212</u>	<u>252,552</u>
Individual budgets and direct payments (restricted)	0	4,666
Individual budgets and direct payments (unrestricted)	404,605	894,061
Contribution to building costs from serviced office hire & other income	0	0
	<u>799,817</u>	<u>1,151,279</u>

6. Investment income

	2021 £	2020 £
Interest received	0	0
	<u>0</u>	<u>0</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

7. Analysis of expenditure on charitable activities

		Adult & Children's services	Restricted grant funded projects	Total 2021	Total 2020
		£	£	£	£
Staffing and related costs		509,758	120,976	630,734	826,230
Direct project costs		34,830	12,581	47,411	199,679
Support & governance costs	9	207,849	22,678	230,527	222,794
		752,437	156,235	908,672	1,248,703

Analysis between restricted and unrestricted expenditure:

Restricted	0	156,235	156,235	223,211
Unrestricted	752,437	0	752,437	1,025,492
	752,437	156,235	908,672	1,248,703

8. Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Adult & Children's services	Restricted grant funded projects	Total 2021	Total 2020
	£	£	£	£
Costs	(752,437)	(156,235)	(908,672)	(1,248,703)
Personal budgets and direct payments	404,605	0	404,605	898,727
Direct grant support	225,399	169,813	395,212	252,552
Net income	(122,433)	13,578	(108,855)	(97,424)

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 8) in the year.

Support and governance costs are apportioned to charitable activities in proportion to their income for the year up to a maximum of 13.5% for restricted funds with the balance to unrestricted funds.

	General Support	Governance	Total 2021	Total 2020
	£	£	£	£
Salary, wages & related costs	53,310		53,310	48,949
Building service charges & rent	31,437		31,437	31,626
Business rates	15,002		15,002	14,777
Insurance	2,296		2,296	2,241
Training	4,082		4,082	8,717
IT costs	17,668		17,668	9,999
General office costs	53,988		53,988	53,820
Audit		5,400	5,400	5,400
Finance & HR costs	39,118		39,118	38,714
Legal	13		13	454
Depreciation	8,213		8,213	8,097
	<u>225,127</u>	<u>5,400</u>	<u>230,527</u>	<u>222,794</u>

10. Net income/(expenditure) for the year

This is stated after charging:	2021	2020
	£	£
Operating leases	30,246	34,137
Depreciation	8,213	8,097
Audit fees	5,400	5,400
	<u>43,859</u>	<u>47,634</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

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

	2021 £	2020 £
Salaries and wages	619,854	759,443
Social security costs	52,877	64,942
Pension costs	11,313	13,293
Termination payments	0	37,500
	<u>684,044</u>	<u>875,178</u>

One employee had employee benefits in excess of £60,000 but less than £70,000 (2020: 1). The charity established an occupational pension scheme with B&CE People's Pension on 1st October 2016 in order to meet its obligations under the auto-enrolment regulations. Employer contributions are at a rate of 3% (2020: 3%) on the qualifying earnings of eligible employees.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the Trust were £60,874 (2020: £61,315).

12. Staff numbers

The average monthly head count was 36 staff (2020: 36 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021 Number	2020 Number
Staff employed in direct charitable activities	20	36
Management and administration	2	2
	<u>22</u>	<u>38</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

13. Government grants

	2021	2020
	£	£

The following grants income was receivable from government bodies during the year:

	£	£
London Borough of Hammersmith & Fulham	70,560	132,099
NHS/CCGHF	40,000	36,666
HMRC Job Retention Scheme	130,688	0
	<u>241,248</u>	<u>168,765</u>

14. Corporate taxation

As a charity Hammersmith And Fulham Mencap is exempt from tax on income and gains falling within the Income Taxes Act 2007 Section 524 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

15. Tangible fixed assets

	Premises	Equipment	Motors	Total
	£	£	£	£
Cost				
Balance as at 1.4.20	43,486	41,739	8,995	94,220
Additions	0	1,672	0	1,672
Balance as at 31.3.21	<u>43,486</u>	<u>43,411</u>	<u>8,995</u>	<u>95,892</u>
Depreciation				
Balance as at 1.4.20	(29,440)	(25,888)	(562)	(55,890)
Charged for year	(2,491)	(5,722)	(2,249)	(10,462)
Balance as at 31.3.21	<u>(31,931)</u>	<u>(31,610)</u>	<u>(2,811)</u>	<u>(66,352)</u>
Net book value 31.3.21	<u>11,555</u>	<u>11,801</u>	<u>6,184</u>	<u>29,540</u>
Net book value 31.3.20	<u>14,046</u>	<u>15,851</u>	<u>8,433</u>	<u>38,330</u>

16. Debtors

Amounts falling due within one year

	2021	2020
	£	£
Trade debtors	73,423	125,621
Other debtors	494	0
Accrued income	10,458	3,249
Prepayments	15,007	13,507
	<u>99,382</u>	<u>142,377</u>

17. Creditors

Amounts falling due within one year

	2021	2020
	£	£
Tax and social security	11,398	15,985
Accruals and deferred income	101,626	84,429
Trade and other creditors	24,096	18,119
	<u>137,120</u>	<u>118,533</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

18. Deferred income

Deferred income comprises amounts received from grant and funding bodies that relate to income awarded relating to the following financial year.

	£
Balance at 1.4.20	(48,460)
Amount released to income earned from charitable activities	48,460
Amount deferred in year	(63,670)
	<u>(63,670)</u>

19. Analysis of charitable funds

Analysis of movements in unrestricted funds:

	Balance 1.4.20	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.21
	£	£	£	£	£
General fund	163,059	636,706	(752,437)	12,454	59,782
	<u>163,059</u>	<u>636,706</u>	<u>(752,437)</u>	<u>12,454</u>	<u>59,782</u>

Analysis of movements in restricted funds:

	Balance 1.4.20	Incoming Resources	Resources Expended	Transfers to/from restricted funds	Funds 31.3.21
	£	£	£	£	£
Advocacy (Core & Parent Carer)	0	40,000	(40,000)	0	0
Parentsactive	0	18,684	(18,684)	0	0
Children in Need	407	38,365	(38,772)	0	0
Henry Smith	3,148	32,764	(24,223)	0	11,689
Play Provision to 1.4.20	12,454	0	0	(12,454)	0
Transitions Pilot	2,964	40,000	(34,556)	0	8,408
	<u>18,973</u>	<u>169,813</u>	<u>(156,235)</u>	<u>(12,454)</u>	<u>20,097</u>

**Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021**

19. Analysis of charitable funds (continued)

Name of restricted fund description, nature and purposes of the fund:

Advocacy (Core & Parent Carer)	Core Advocacy & Parent Carer Advocacy Posts funded by the London Borough of Hammersmith and Fulham
Parentsactive coordinator	Part funds a co-ordinator of the Parentsactive service employed by HF Mencap.
Children in Need	Programme of workshops, discussion sessions and activities which will enable choice and control for young people with learning disabilities.
Henry Smith	Funding of a part-time assistant and part-time sessional workers providing activities for young people with learning disabilities in transition to adulthood
Play Provision	Promotes the development of play inclusion opportunities across the borough. HF Mencap delivers play schemes for disabled children and their siblings aged 5 to 11 years.
Transitions Pilot	Provision of a Transition Practitioner working in collaboration with CAMHS and other local services with young people in transition

20. Analysis of group net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	29,540		29,540	38,330
Cash at bank and in hand	67,978	20,097	88,075	119,858
Other net current assets/(liabilities)	(37,736)		(37,736)	23,844
	<u>59,782</u>	<u>20,097</u>	<u>79,879</u>	<u>182,032</u>

Hammersmith and Fulham Mencap
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

21. Post Balance Sheet Events

In September 2021, the charity moved to new premises based in a dedicated building at Addison Primary School, Addison Gardens, London W14 0DT. As well as providing an overall annual cost saving, the new lease is more flexible and the location is more easily assessable to our clients and their families.

22. Operating leases	2021	2020
	£	£
Office equipment which expire:		
Within one year	864	5,538
Between one and five years	864	1,728
More than five years	0	0
Motor vehicles which expire:		
Within one year	2,611	2,611
Between one and five years	5,875	8,486
More than five years	0	0
Lease on space at 65 Aspenlea Road		
Within one year	9,517	19,034
Between one and five years	0	11,103
More than five years	0	0

The totals above represent the total future minimum lease payments under non-cancellable operating leases.

23. Capital Commitments	2021	2020
	£	£
Capital expenditure that has been contracted for but has not been provided for in the financial statements	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for	0	0

24. Related Party Transactions

There were no related party transactions during the year.