

BROMLEY & LEWISHAM MENCAP

England & Wales · Charity number 800685

Details

Other names BROMLEY MENCAP

Status Registered

Legal form Charitable company

Company number [02179385](#)

Registered 1989-01-26

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE RELIEF OF PEOPLE WITH DISABILITIES, THEIR FAMILIES, DEPENDANTS AND CARERS, BY THE PROVISION OF SERVICES, SUPPORT AND INFORMATION, LEADING TO INDEPENDENT LIVING OPPORTUNITIES/IMPROVED LIFE CHANCES AND BY CHALLENGING DISCRIMINATION THROUGH CAMPAIGNING, LOBBYING AND PROMOTING USER PRESENTATION.

Activities: Bromley Mencap seeks to promote, in partnership with those concerned, the well-being and development of people with a disability of all ages in all areas of their lives; and to support their families in supporting them.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** BROMLEY LB
- Bromley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,782,967	£2,529,904	£2,450,913	141
2024-03-31	£2,407,297	£2,176,475	£2,193,872	137
2023-03-31	£2,009,628	£2,004,415	£1,933,164	131
2022-03-31	£1,672,910	£1,647,458	£1,953,252	117
2021-03-31	£2,047,438	£1,330,236	£1,909,012	113

Trustees

Name	Role	Appointed
Adrian Hilderly	Chair	2023-11-13
BRANWEN AUSTYN - JONES		
Claire Elizabeth Nelson		2024-11-12
GEOFFREY COLIN GOSTT		2017-07-17
Hannah-Louise Ford		2024-11-12
Isabelle Ann Mandley		2026-02-03
John Christian		2024-11-12
Jonathan Pownall		2022-11-07
Maria Chukwu-Nsofor		2024-11-12
Patrick Heavey		2024-11-12

BROMLEY & LEWISHAM MENCAP

England & Wales - Charity number 800685

Accounts

Bromley Mencap

Report and Accounts
for the year ending
31st March 2025

Bromley Mencap

A Company Limited by Guarantee, Registered in England & Wales N° 2179385
Bromley Mencap is a Registered Charity, N° 800685

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Reference & Administrative Information

Trustees

P Prentice	Chair until 15/7/24
A Hilderly	Chair from 15/7/24
A Kean	Until 08/04/25
J Pownall	Hon. Treasurer
B Austyn-Jones	
G Gostt	
J Christian	From 12/11/24
M Chukwu-Nsofor	From 12/11/24
H Ford	From 12/11/24
P Heavy	From 12/11/24
C Nelson	From 12/11/24
J Spencer	Until 29/08/24

Key Management Personnel

E Lynch MBE	Chief Executive until 01/05/24
A McEwen	Chief Executive from 07/05/24 until 30/06/25
S Barnes	Interim Chief Executive from 01/07/25
C Stone	Head of Services (Children & Adults)
M Catchpole	Employment Services Manager

Name & Registered Office of the charity

The full name of the charity is Bromley Mencap and its registered office is Rutland House, 44 Masons Hill, Bromley, Kent BR2 9JG

Auditors

Goldwins, 75 Maygrove Road, West Hampstead, London, NW6 2EG

Bankers

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP

Metro Bank, 1 Southampton Row, London, WC1B 5HA

Investment Managers

Rathbones, 30 Gresham Street, London, EC2V 7QN

Trustees' Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in submitting their annual report and audited financial statements for the year ended 31st March 2025.

The charity is a charitable company limited by guarantee and was incorporated on 16 October 1987. It is governed by Articles of Association, which were last amended in October 2011.

Structure, Governance & Management

The charity is managed by a Board of Trustees elected by the membership, although the board also has the power to co-opt trustees during the year. Co-opted trustees are subject to approval by the membership at the next Annual General Meeting. All new trustees undertake an induction period which includes training on good governance and legal responsibilities.

The board employs a Chief Executive to manage the organisation on a day-to-day basis. They are supported by a senior management team. There are clear reporting structures in place and every staff member has formal supervision with their manager. The chief executive reports directly to the board, which meets quarterly. Bromley Mencap has three sub-committees which have trustee representatives. The sub-committees meet regularly and report to the board.

The charity works to a three-year Strategic Plan which has annual work programmes. This has been recently updated. A report on the year's activities and work towards the organisation's objectives is presented each year to the Annual General Meeting.

Bromley Mencap operates a policy of equal pay and aims to ensure that salaries reflect the knowledge, skills, responsibilities and personal competencies required for the satisfactory performance of each job. We use objective measures to determine our job levels and associated salaries. These are also set in the context of the jobs market and comparisons are made with similar jobs in other charities and relevant organisations.

For our employees we operate a consistent remuneration policy across all levels of the organisation including our Chief Executive and key management personnel. The remuneration policy of Bromley Mencap is set by the Finance & Audit Committee, a sub-committee of our Board of Trustees.

Objectives, Activities & Public Benefit

The charity's objectives as stated in the governing document are

- the relief of people with disabilities, their families, dependants and carers, by the provision of services, support and information, leading to independent living opportunities/improved life chances and by challenging discrimination through campaigning, lobbying and promoting user representation.

"Disability" is defined as 'A physical, sensory, learning or mental impairment which has a substantial and long-term adverse effect on a person's ability to

carry out day-to-day activities’.

We seek to improve the lives of people with a disability, their parents and carers in whatever way we can. We achieve this by delivering a wide range of preventative, person-centred quality services including a telephone helpline, advocacy, information, advice and guidance, family support, an employment scheme, buddying for young disabled people, respite and short breaks, domiciliary care, social and leisure activities, a day opportunities programme, a specialised training centre, childminding, young carers support, peer support for older and mutual carers and independent living classes. As a member-led organisation all our services are consulted, evaluated, shaped and designed with disabled people and carers leading to improved health and well-being. We campaign and lobby at local level to ensure the voice and rights of disabled people and carers are represented.

We work closely and in partnership with other organisations who share our values, both in the Borough of Bromley and elsewhere. We work closely with the London Borough of Bromley and deliver services through consortia and partnerships. We are a founder member of Bromley Third Sector Enterprise CIC and our Chief Executive is one of its directors. We are affiliated to national Mencap but receive no funding from them.

Bromley Mencap is a user and member-led organisation with over 1,000 members. Members are represented on our sub-committees and Board of Trustees. All our activities, which are reported on below, focus on delivering our charitable aims and objectives and we refer to the Charity Commission’s general guidance on public benefit when reviewing them and formulating our business plans. We are satisfied that Bromley Mencap is providing public benefit: regard for public benefit is included in the induction and training for all trustees, who look at the charity’s activities in the round in order to decide what benefit to the public at large they can realistically provide.

We are supported by a strong team of 80 loyal and dedicated volunteers who help with fundraising, office administration and offer a range of support across a number of our services.

Fundraising

Bromley Mencap has considered the reporting requirements of the Charities (Protection and Social Investment) Act 2016 and fundraising is compliant with the recognised standards of fundraising (set out in the Code of Fundraising Practice) as well as those required under charity law and wider law.

The Chief Executive has overall responsibility for fundraising. An independent consultant provides expertise and professional support directly to the Chief Executive in respect of grants and trust applications. We have a small number of fundraising volunteers who are supervised and supported by the Deputy Chief Executive. Third party fundraisers are not used.

Bromley Mencap works to a fundraising strategy and persons acting on behalf of the charity do not subscribe to specific fundraising standards or a specific scheme for fundraising regulation. We closely monitor the fundraising activities of any person acting on behalf of the charity. No complaints have been received in respect of our

fundraising activities, which are reported on regularly to the Fundraising Sub-committee.

The protection of vulnerable people is central to Bromley Mencap's aims and objectives and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

Achievements & Performance

Chair Report

I am very pleased to present this Chair report in a year where Bromley Mencap continues to thrive, thanks to the incredible efforts of our staff, trustees, and volunteers. Their passion and commitment to supporting our services and the people we serve are truly inspiring. Whether it is through direct support, administrative work, or fundraising efforts, each member of our team plays a crucial role in our success.

During the year we developed our new strategy in consultation with our members, and this is now being delivered through our Strategy Development Plan under the leadership of our Interim CEO Steve Barnes, who took on the role in July after the resignation of Anna McEwen.

As detailed in this report, our finances remain healthy, although there are some funding and cost challenges that we are carefully managing to ensure that Bromley Mencap continues to provide high quality services at a good value.

During the year, we voted through a proposal to merge with Lewisham Mencap and at the time of writing this report, that merger is close to being finalised. We hope to shortly be welcoming our friends in Lewisham into our newly merged organisation.

We also appointed 5 new trustees whose varied backgrounds and experiences help to increase the effectiveness of our boards and committees.

Looking forwards, 2026 will see the 75th anniversary of Bromley Mencap and offers an opportunity to reflect on the incredible history of the charity, as well as celebrate our achievements since 1951. We will be organising a series of events to mark this significant milestone as well as looking forwards to a future in which we are determined to help create a world where disabled people are respected, empowered, and fully included.

I would like to take this opportunity to pay respect on behalf of the whole organisation to Ann Kean, who sadly passed away in April 2025. For over 50 years, Ann supported the charity as a fundraiser, trustee, Vice-Chair and ultimately Vice-President. Ann's energy and enthusiasm were boundless and her organisational skills unparalleled. She began by helping parents raise money for a respite centre. The Centre 70 appeal bought a house on Rodway Road in Bromley which the local authority then ran. It provided the first respite services many families had ever received.

Ann's immense contribution to Bromley Mencap cannot be underestimated and she is sadly missed by all of us at Bromley Mencap. I am pleased to say that in Ann's memory, we will be presenting a new award, the Ann Kean Memorial Award at our Annual General Meeting in the autumn. The award will be for one of our members,

who like Ann, has gone above and beyond, to overcome challenges to achieve their goals.

Chief Executive's Report

Some of our key achievements this year include:

- Launching our new three-year strategy, which was directly shaped by the voices of the people we support, their families, and our dedicated staff.
- Expanding our Coproduction team allowing for more direct engagement work with our beneficiaries and members.
- Securing funding from the Glasspool Charity Trust's Flexible Frontline Fund which enables our members a grant for goods or services, alongside the advice and support which our services provide.
- Achieving a positive report following the initial monitoring visit from Ofsted for our new accredited Training Centre for young people with special educational needs and disabilities (SEND).
- Piloting extended hours services in our Day Opportunities service, including a choir, ceramics and cookery classes.

Demand for our support has continued to remain very high, and this year we supported 2,740 clients and members across all our services, down slightly on the 2,860 people supported in 2023/24.

221 new members join the organisation during the year, and as of March 31st 2025, we had a membership of 948 people. Quality lies at the heart of our services, and we retained our accreditation for Advice Quality Standard during the year, along with our current accreditations for Investors in People, and the DWP Disability Confident award.

Our Coproduction activity stepped up significantly during the year, with the formation of a Strategy Development Group to guide the creation of our new three-year strategy. The Strategy Development Group is made up of people who draw on our support, family members, staff and trustees, and steered the process of gathering all the information needed to build our new strategy. At our AGM we asked over 100 people to tell us what was most important to them from everything we had heard, and our strategic priorities are based on this feedback. We expanded our Coproduction team towards the end of the year, with increased hours available for the team and the creation of a new Coproduction Peer Support Worker post.

We continued to engage with the local community through our monthly e-newsletter and bi-monthly Bulletin, which are sent to members and other interested parties including community groups, professionals and local Councillors. We have a significant social media presence and communicate about our activities and local and national issues relating to disabled people on a regular basis. At year end, we had over 3,200 followers on Twitter, 1,800 followers on Facebook and 1,600 on Instagram with audiences growing across all three platforms. We have continued to grow our presence on LinkedIn through the year and now have over 500 followers.

Throughout the year we attended a wide range of key strategic and operational groups

Bromley Mencap

across Bromley to represent the views of our members. These include:

- Voluntary Sector Strategic Network
- Bromley Safeguarding Adults Board
- SEND Governance Board
- Learning Disability Annual Health Check Task and Finish Group
- Bromley Learning from Lives and Deaths – People with a Learning Disability and Autistic People (LeDeR Steering) Group
- Autism All Age Partnership Board
- Bromley Adult Learning Board
- Learning Disability Carers Forum
- Learning Disability Partnership Board
- Learning Disability Good Health Group
- Learning Disability Provider Hub Meeting
- Learning Disability and Mental Health Provider Forum
- Parent Engagement Matters
- Down Syndrome Task Group
- Digital Inclusion Action Group and
- Tackling Loneliness Action Group

Our partnership work continued throughout the year and included successful collaborations and joint working with the following organisations:

- Bromley Third Sector Enterprise
- CASPA
- London South East Colleges
- Royal Mencap
- MyTime Active
- Oxleas Physiotherapy and Psychology Teams
- The Glebe School
- Marjorie McClure School
- Riverside School
- Cabrini Care
- Diagrama
- Goldsmiths College
- Care Dogs
- Pet Therapy
- The Glades Shopping Centre
- CBRE
- Bank of America
- Restaurant Associates

Our Day Services are open on weekdays across three sites (The Lodge in Norman Park, Bromley, Cotmandene in St Paul's Cray and Eden Park in Beckenham) and provided access to activities supporting improved life and independence skills and to gain preparation for employment skills to 101 disabled adults, with 8,715 session attendances in the year, an increase of 285 sessions on the previous year.

We continued to build relationships within the local community to enhance our own projects, but to provide broader opportunities for the people we support, and introduced accredited learning modules at the Lodge, so we can celebrate successes, share achievements and provide valuable evidence of learning for future employment and

volunteering. We also piloted extended hours services, including a choir, ceramics and cookery classes.

Key successes and achievements within our children and adult support services over the last year include:

- 260 people were supported through the All-Age Autism Welfare Benefits service, which provides information, advice and follow-up support on benefit entitlement for autistic people of all ages and their families and carers.
- 239 people were supported by our Cost-of-Living Project, which supports disabled people with complex needs by providing 1 to 1 sessions and group workshops to give advice on welfare benefits and debt and improve financial independence.
- 174 people were supported by the Autism Service, which provided support to people with autism aged 16+. The funding for this service came to an end in January 2025, and to provide continuity and ongoing support, we are holding monthly workshops for people with autism focus on building networks, developing peer support, and creating opportunities for people to connect and share experiences.
- Our Information and Advice Service supported 106 people.
- 77 families were supported by our Specialist Autism Family Support Service for 6-to-12-week periods to meet key targets identified through individual family plans
- Twice weekly drop-ins were delivered for clients with learning difficulties and/or autism to reduce isolation and encourage peer support
- 125 disabled adults attended social and leisure activities including Monday Afternooners, Keep Fit, the Outdoor Activities Club and Discos.
- 20 coffee mornings were provided to reduce social isolation for mutual carers, with funding support from Mercers. In addition, each month a mutual carers workshop and lunch for mutual carers is provided along with cookery classes for carers with a learning disability.
- 67 families received 7,475 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies, an increase from 6,120 hours of support provided in the previous year
- 78 disabled children attended leisure activities including Easter craft activities, bowling, giant games, baking, horse riding, soft play, science and a Christmas party.

Due to the change in structure of several of our Information and Advice services, it is not possible to accurately compare the numbers of people supported in each service with the prior year.

This year our Bromley Well Pathways provided preventative support to 1,885 disabled, vulnerable people and carers, a very slight decrease from the 1,925 people supported in the previous year.

- 722 adults with physical disabilities, an increase from 607 last year, benefitted from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments

- 499 adults with learning difficulties/disabilities, slightly down from 536 last year, benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience
- 493 young carers were supported by our trained advisors, down from 554 in the previous year. Young carers attended leisure activities as a break from their caring duties as well as mentoring, workshops around coping strategies and individual counselling.
- The education and employment pathway supported 229 people with learning disabilities, physical disabilities, long term health conditions and mental health issues, down from 286 in the previous year. This year our team supported 47 disabled people into paid employment and 75 people into volunteering and work experience.
- 70 mutual carers received individual support at health-related meetings, solicitors, banks, social care and with their general correspondence. This compares to 75 in the previous year.

Our Education and Employment services continue to receive high numbers of referrals with a range of support focused on building skills, increasing confidence and independence. All services enable individuals to identify areas of personal development for their next steps into and post-employment. These roles include work experience placements, specific volunteering and paid employment. In total, this year, 385 people have been supported through all programmes, as detailed below:

- Our Supported Internship programmes are delivered in partnership with London South East Colleges (LSEC) at Bromley College and Bexley College and Learning and Enterprise College Bexley (LECB). We provide support to generate placements and employment opportunities for the students, including supporting Access to Work applications and ensuring support from one of our Job Coaches is in place when each young person moves into employment. The programme works over on an academic year basis and includes six months of employment retention support at the end of the internship. We supported 75 students in total in 2024/25, with 41 students supported in the 2023/24 academic year.
- The Supported Internship programme at the Princess Royal University Hospital (PRUH) is part of our work with London South East Colleges (LSEC) and provided in association with King's College Hospital NHS Foundation Trust. Interns carry out three workplace rotations over the academic year, one per term. 19 students were supported in the year in this programme.
- In addition to these placements, our Job Coach Agency provides a supported in-work employment service for people with a learning disability and/or Autism who live in the borough of Bromley and the surrounding areas. During 2024/25 we supported 9 clients with a trained job coach, who provided support on employment matters including at interviews, inductions, travelling independently, performance at work and training.
- The Transitional Employment Support Service (TESS) worked with young disabled adults (18-25), not in education, employment or training and provides one-to-one support, employability skills, access to workshops, person-centred job searches, help with CV writing and applications for employment. 34 people were supported in the year, with 29 reporting increased employability through development of interpersonal skills.
- The Employment Brokerage Service supported 25 adults with a learning disability, who have a social care funded needs assessment and an active adult care package. The service supports individuals into paid employment. It is

closely integrated and aligned with our job coach agency which enables these placements to draw down funding from DWP Access to Work to place a job coach alongside the placement and offer support to both the individual and employer. In the last year, the service supported 18 people into paid employment, of which 8 were with contracts over 16 hours.

- The Station Road Training Centre has enabled us to deliver nationally recognised Open College Network London accredited qualifications, with a focus on employability and independence skills for students with an Educational Health Care Plan (EHCP). The Centre has provided an enriching and full training programme, with 16 nationally recognised qualifications being awarded in the academic year. As the programme works in academic years, we supported 23 students in total in 2024/25, with 17 students supported in the 2024/25 academic year.
- Our Transitional Opportunities Project (TOP) supported young people, aged 18 to 25, through Employability Workshops and one to one support. It provided support to 20 people in the year to break down challenges around transitioning from school to further education, learning new skills for independence to experience in volunteering placements and move into paid employment. The project ran for three years, ending in December 2024, and was funded by the Masonic Charitable Foundation.

We are very grateful to all our funders without whose support we would not have been able to achieve the wide range of outcomes this year. In particular, we are thankful for new and continued funds we received from several funders including the National Lottery Community Fund, BBC Children in Need, the Mercers Foundation, the Masonic Charitable Foundation, the Edward Gostling Foundation, Morrisons Foundation, D'Oyly Carter, the TK Maxx and Homesense Foundation, the 29th May 1961 Trust, the Arter Foundation, the Shanly Foundation, Trees of David and the Alpkit Foundation.

Our community fundraising focused on our Summer and Christmas Fairs held at the Lodge in Norman Park which raised just under £4,000 providing additional funding for our services. The fairs provide a great opportunity for staff, volunteers, clients and their families to come together and for students and clients from our services to sell products created through our social enterprises.

Supporter-led events in the local community, including quiz nights and raffles raised just under £2,000, led by Mike Deves and the Crown and Anchor pub in Bromley for which we are incredibly grateful. Corporate donations were received from Grove Pensions Solution Ltd, and Identity E2E. We were also very pleased to receive donations from local community groups including the Rotary Club of Beckenham, the Parish of St Marys Green Street Green, and Bromley Methodist Church. Regular giving by members and supporters continues to be an important part of our fundraising.

Thank you to all our supporters and donors mentioned above and all those that have not been mentioned here but continue to donate, support and fundraise for us.

Future Strategy

Our new three-year strategy started to be implemented from April 2025, and our successful Strategy Development Group has now been turned into a Strategy Delivery Group to oversee progress in turning the strategy into tangible deliverables. The group is overseen by our Coproduction team and puts our members and service users at the heart of ensuring the strategy directs our activity over the next three years. It also enables us to assess new and emerging needs and refine our direction where needed.

Our vision is a world where disabled people are respected, empowered, and fully included, and over the next three years, we'll focus on four key goals

- **Social Inclusion:** reducing isolation through inclusive activities and events.
- **Employment & Training:** Creating opportunities for skills development and independence.
- **Community Connections:** Building networks through accessible spaces and outreach.
- **Campaigning:** Advocating for fairness, inclusion, and change.

In addition, our strategy is underpinned by four pillars that support the charity's aims and guide us in achieving our goals. Each pillar strengthens our plan, ensuring everything we do aligns with our purpose and values. These pillars are:

- **Partnership:** We will collaborate with families, individuals, and local organisations to provide the best opportunities. By drawing on shared expertise, we can strengthen our community's resources and services.
- **Data:** We will use data to guide our decisions, monitor progress, and evaluate the impact of our strategy. Evidence-based practices will ensure we are delivering meaningful results and achieving our goals.
- **Sustainability:** We are committed to financial stability and environmental responsibility. By managing resources wisely and reducing our carbon footprint, we will ensure Bromley Mencap's future.
- **Well-being:** We value the well-being of our staff and volunteers and are committed to creating a supportive environment. Through training and development, we will upskill our team to achieve our goals. We are also dedicated to promoting equity, diversity and inclusion, ensuring everyone is valued as an individual.

With the merger with Lewisham Mencap close to being finalised, we recognise that our strategy will need to be reviewed to ensure that it is relevant to our work in both boroughs and we look forward to consulting with members, service users and other stakeholders in Lewisham to ensure that our strategic direction reflects the needs of disabled people across the wider area.

7

Financial Review

Financial Position and Performance

Bromley Mencap has had another successful year and achieved income of £2,782,967 during the year (2023-24: £2,407,297). The majority of the increase represents funding from charitable activities, in particular for employment services and from the Education & Skills Funding Agency. However, investment income decreased compared to last year and the level of donations and legacies received was also slightly lower.

As last year, over 90% of our income was spent on charitable activities and the overall position before taking into account the performance of our investment portfolio was a surplus of £253,063 (2023-24: £230,822).

Unrestricted funds showed a surplus of £184,438 (2023-24: £184,057) and restricted funds a surplus of £68,625 (2023-24: £46,765) before transfers. Deficits are always expected in the case of some projects which are using up income received in previous years and are covered either by fund reserves or transfers from unrestricted funds.

The economic uncertainties created by geopolitical events mean that growth in our investment portfolio has slowed and achieved only a modest gain of £3,978 (2023-24: £29,886). After taking the performance on investments into account the charity made an overall net surplus of £257,041 (2023-24: £260,708). Total funds stand at £2,450,913 (2023-24: £2,193,872).

Reserves Policy

Unrestricted funds are needed:

- (a) to provide short term working capital should a major planned funding stream unexpectedly cease,
- (b) to cover governance, fund-raising and support costs without which the charity could not function, and
- (c) to provide protection for the staff in the event of the organisation being wound up.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (i) to cover six months income from our main provider of restricted funds (where restricted reserves are insufficient to cover this themselves),
- (ii) to cover nine month's governance, fundraising and support costs and
- (iii) to cover potential redundancy costs,

The level of reserves is monitored and reviewed by the trustees three times a year, whilst the reserves policy is reviewed annually.

At the end of the financial year total funds were £2,450,913 comprising restricted funds of £720,729 and unrestricted funds of £1,730,184. After deducting designated funds and income funds representing fixed assets, the amount of free reserves was £979,697

(2023-24: £761,838).

The level of reserves required by the policy is £706,881 and thus the charity's reserves at the year end exceeded this by £272,816 (2023-24: £198,303). The amount of reserves required by the policy has increased over the last year by £143,347.

One of the reasons for the increase is the receipt of additional unbudgeted income in respect of the Training Centre during the year. However, following its relocation from Station Road to Rutland House in summer 2025, the ongoing running costs are expected to be higher and so the surplus is not expected to recur.

Risk Management

The charity maintains a risk register which details the main risks to which the charity is exposed and actions to mitigate those risks. These actions are incorporated into the annual Work Programme which is reported on to the trustees. The risk register is now reviewed on a rolling basis by the new Governance and Risk Committee, with inputs from the Finance and Education committees respectively, and updates considered at each Board meeting.

A small number of additional risks have been added during the year and overall the risk profile is considered similar to last year.

Investment Policy

Funds which are surplus to short-term working capital requirements are placed either in deposit accounts and fixed term bonds or in the charity's investment portfolio managed by Rathbones.

The value of the portfolio at the year end was £504,749 (2023-24: £492,121), representing 25% of the total invested funds at that date (2023-24: 27%). The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees and was most recently updated in May 2024. The overall investment objective remains to provide a reasonable income whilst maintaining the capital value in real terms. Both capital and income may be used at any time for the furtherance of the charity's aims. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement which have been updated in to reflect current market conditions. The objectives are to be achieved by investing prudently in a broad range of fixed interest securities and equities which are quoted on a Recognised Investment Exchange and unit trusts and OEICs (open ended investment companies) which are authorised under the Financial Services and Markets Act 2000. No initial investment should exceed 10% of the total value of the funds under management and the total sum of all equity holdings in excess of 10% must not be equal to or exceed 40% of the funds' combined value at any time. Direct investment in negotiable instruments known as "derivatives" are not permitted in any circumstances.

Direct equity investments are precluded in companies with a greater than 10% exposure to tobacco, pornography, gambling, high interest rate lending and armaments. The trustees also reserve the right to exclude companies that carry out activities contrary to their aims or from holding particular investments which damage the charity's reputation.

Other cash and short term deposits of £1,899,142 at the year end are held with a number of different institutions to reduce risk (2023-24: £1,690,806).

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Bromley Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that period. In preparing those accounts, the trustees are required to:

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

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;
- They have had due regard to guidance by the Charity Commission in respect of Public Benefit.

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.

Approval

This report was approved by the Board of Directors and Trustees on 8/9/25 2025 and signed on its behalf.



Adrian Hilderly (Chair)

Independent Auditor's Report to the Members of Bromley Mencap

Opinion

We have audited the financial statements of Bromley Mencap (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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

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

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

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

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. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small

companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 related 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 the financial statements

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Anthony Epton
Anthony Epton (Senior statutory auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
LONDON, NW6 2EG
Date: 13 November 2025

Financial Statements for the Year Ended 31st March 2025

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Charitable Activities	2	1,226,990	1,428,919	2,655,909	2,292,021
Donations & legacies	3	23,277	7,174	30,451	33,557
Other trading activities	4	14,385	-	14,385	15,037
Investment income	5	82,222	-	82,222	66,682
Total income		1,346,874	1,436,093	2,782,967	2,407,297
Expenditure on					
Charitable activities		1,159,472	1,361,730	2,521,202	2,167,247
Raising funds		1,484	5,738	7,222	8,481
Other		1,480	-	1,480	747
Total Expenditure	6-15	1,162,436	1,367,468	2,529,904	2,176,475
Net income before net gains / (losses) on investments		184,438	68,625	253,063	230,822
Net gains/(losses) on investments	19	3,978	-	3,978	29,886
Net income/(expenditure)		188,416	68,625	257,041	260,708
Transfers between funds		(7,112)	7112	-	-
Net movement in funds		181,304	75,737	257,041	260,708
Reconciliation of funds					
Total funds brought forward		1,548,880	644,992	2,193,872	1,933,164
Total funds carried forward	23	1,730,184	720,729	2,450,913	2,193,872

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2024 or 2025 other than those included in the above statement.

The notes on pages 25 to 40 form part of these Financial Statements.

Bromley Mencap

Balance Sheet as at 31st March 2025

	Note	31 March 2025		31 March 2024	
		£	£	£	£
Fixed assets					
Tangible assets	16	20,758		27,672	
Investments	17	<u>2</u>		<u>2</u>	
			20,760		27,674
Current assets					
Debtors	18	342,537		338,681	
Cash at bank, on short term deposits and in hand		1,899,142		1,690,806	
Investments	19	<u>504,749</u>		<u>492,121</u>	
		2,746,428		2,521,608	
Liabilities					
Creditors falling due within one year	20	<u>(316,275)</u>		<u>(355,410)</u>	
Net current assets			2,430,153		2,166,198
Total assets less current liabilities			<u>2,450,913</u>		<u>2,193,872</u>
Total net assets			<u>2,450,913</u>		<u>2,193,872</u>
The Funds of the Charity:	23				
Restricted funds			720,729		644,992
Unrestricted funds			1,730,184		1,548,880
Total Funds			<u>2,450,913</u>		<u>2,193,872</u>

The financial statements on pages 21 to 40 were approved by the Board of Directors & Trustees on 8/4/25 2025

A Hilderly (Chair)



J Pownall (Director)



Statement of Cash Flows for the Year Ended 31st March 2025

	2025 £	2024 £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	143,773	326,511	(Table (A) below)
Cash flows from investing activities:			
Dividends, interest and rents from investments	82,222	66,682	
Purchase of property, plant and equipment	(9,009)	(19,453)	
Proceeds from sale of investments	-	-	
Purchase of investments	(8,650)	(8,340)	
Net cash used in investing activities:	64,563	38,889	
Cash flows from financing activities:			
Repayment of borrowing	-	-	
Net cash provided by/ (used in) financing activities	-	-	
Increase/(decrease) in cash and cash equivalents in year	208,336	365,400	
Cash and cash equivalents at the beginning of the year	1,690,806	1,325,406	Table (B) below
Cash and cash equivalents at the end of the year	1,899,142	1,690,806	Table (B) below

A: Reconciliation of net movement in funds to net cash flow from operating activities	2025	2024
	£	£
Net movement in funds for the year (as per the Statement of Financial Activities)	257,041	260,708
Adjustments for:		
Depreciation charges	15,923	14,843
Unrealised (gain)/loss on investments	(3,978)	(29,886)
Dividends & Interest from investment	(82,222)	(66,682)
(Increase)/decrease in debtors	(3,856)	(46,846)
Increase/(decrease) in creditors	(39,135)	194,374
Net cash provided by/(used in) operating activities	143,773	326,511
B: Analysis of cash and cash equivalents	2025	2024
	£	£
Cash in hand	374,141	343,652
Notice deposits & fixed term investments	1,525,001	1,347,154
Total cash and cash equivalents	1,899,142	1,690,806

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	343,652	30,489	-	374,141
Cash equivalents	1,347,154	177,847	-	1,525,001
Sub-total	1,690,806	208,336	-	1,899,142
TOTAL	1,690,806	208,336	-	1,899,142

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006..

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and to provide short term financial stability.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds of the charity restricted for specific services or subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to Bromley Mencap that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a service is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

Resources expended

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 accounted for on an accruals basis and classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure on raising funds includes the cost of running fundraising events and generating voluntary income.
- Other expenditure represents those items not falling into any other heading.

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 Bromley Mencap's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Buildings	50 years
Computers	3 years
Other equipment	5 years
Fixtures & fittings	5 years

Investments

Investments are held in a managed portfolio and included in the financial statements at their market value at the balance sheet date. Any unrealised gain or loss is taken to the Statement of Financial activities. Unrealised gains and losses are calculated as the difference between the market value at the year end and the opening market value and are disclosed separately.

Stock

Stock is included at the lower of cost or net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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

Bromley Mencap

their settlement amount.

Pension Costs

The company operates a money purchase scheme which all employees are eligible to join. Pension costs shown in the financial statements represent the employer contribution to the scheme.

Taxation

As a charity, Bromley Mencap Limited is exempt on income and gains falling within section 466 – 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges arose on the ordinary activities for the year ended 31st March 2025.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:			
Charitable Activities	1,157,131	1,134,890	2,292,021
Donations & legacies	30,687	2,870	33,557
Other trading activities	15,037	-	15,037
Investment income	66,682	-	66,682
Total income	1,269,537	1,137,760	2,407,297
Expenditure on			
Charitable activities	1,078,563	1,088,684	2,167,247
Raising funds	6,170	2,311	8,481
Other	747	-	747
Total Expenditure	1,085,480	1,090,995	2,176,475
Net income before net gains / (losses) on investments	184,057	46,765	230,822
Net gains/(losses) on investments	29,886	-	29,886
Net income/(expenditure)	213,943	46,765	260,708
Transfers between funds	(11,340)	11,340	-
Net movement in funds	202,603	58,105	260,708
Reconciliation of funds			
Total funds brought forward	1,346,277	586,887	1,933,164
Total funds carried forward	1,548,880	644,992	2,193,872

2. Income from Charitable Activities

Restricted funds	2025	£	£	2024	£	£
Employment Services						
Bromley Third Sector Enterprise	120,276			115,230		
London Borough of Bromley	217,119			63,334		
Education & Skills Funding Agency	217,990			106,200		
Jack Petchey Foundation	1,817			-		
Morrisons Foundation	9,050			-		
			566,252			284,764
Children, Adult & Family Services						
London Borough of Bromley	254,820			236,558		
Bromley Third Sector Enterprise	391,154			375,005		
London Freemason Charity	-			9,850		
National Lottery Community Fund	73,244			68,598		
Bruce Wake Charitable Trust	-			2,000		
Co-Operative Society	-			980		
Baily Thomas	-			20,000		
Mercers Charitable Foundation	20,629			10,123		
Community Waves	-			6,500		
DWF Foundation	-			2,300		
Edward Gostling Foundation	15,000			-		
Masonic Charity Trust	9,487			9,212		
Neighbourly	-			10,800		
Glasspool Charity Trust	50,150			-		
Morrisons Foundation	-			5,260		
Garfield Weston	-			5,000		
Shanly Foundation	1,000			-		
BBC Children in Need	35,000			35,000		
29 th May 1961 Charitable Trust	5,000			-		
The D'Oyly Carte Charitable Trust	4,105			-		
Other Income from Charitable Activities	2,078			640		
			861,667			797,826
The Lodge						
City Bridge Trust	-			52,300		
Douglas Arter Foundation	1,000			-		
			1,000			52,300
			1,428,919			1,134,890
Unrestricted Funds						
Direct Payments & Self Funders	788,747			738,507		
Royal Mencap	-			13,800		
London & South East Colleges	141,982			115,888		
Department for Work and Pensions	288,146			285,062		
Leisure Activity Income	8,115			3,274		
Small contracts	-			600		
			1,226,990			1,157,131
			2,655,909			2,292,021

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Legacies:	-	-	-	-
Donations & Core Costs Funding:				
Trinity United Reformed Church	-	-	-	10,000
Bromley Methodist Church	4,610	-	4,610	-
Identity E2E	3,000	-	3,000	5,000
Co-Operative Society	-	-	-	-
Community Fundraising Donations	7,116	-	7,116	4,334
Other Donations	8,551	7,174	15,725	14,223
	23,277	7,174	30,451	33,557

The aggregate value of unconditional donations from Trustees was £10 (2024: £500).

4. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Community Fundraising activities	1,789	-	1,789	1,963
Sales from Lodge Kiosk/Bike Sales	10,296	-	10,296	10,774
Donated Services & Facilities	2,300	-	2,300	2,300
	<u>14,385</u>	<u>-</u>	<u>14,385</u>	<u>15,037</u>

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Interest on Investment Portfolio	13,488	-	13,488	12,723
Bank Interest Receivable – UK	68,734	-	68,734	53,959
	<u>82,222</u>	<u>-</u>	<u>82,222</u>	<u>66,682</u>

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2025	Total 2024
	£	£	£	£	£
Charitable Activities					
Employment Services	446,912	25,828	127,676	600,416	554,477
Children, Adult & Family Services	1,153,866	273,878	219,141	1,646,885	1,330,360
Bromley Scope	13,916	2,645	4,156	20,717	17,960
The Lodge	180,613	30,752	38,624	249,989	262,525
Other Charitable Activities	2,492	703	-	3,195	1,925
	<u>1,797,799</u>	<u>333,806</u>	<u>389,597</u>	<u>2,521,202</u>	<u>2,167,247</u>
Cost of Fundraising	17,839	(20,678)	10,061	7,222	8,481
Other Expenditure	251,994	149,144	(399,658)	1,480	747
	<u>2,067,632</u>	<u>462,272</u>	<u>-</u>	<u>2,529,904</u>	
2024	<u>1,815,462</u>	<u>361,013</u>	<u>-</u>		<u>2,176,475</u>

7. Expenditure - Other Direct Costs

	2025		2024	
	£	£	£	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	50,478		44,694	
Childminder Costs	14,176		14,634	
Computer Costs	21,884		17,973	
Telephone, Postage, Printing & Stationery	9,036		7,260	
Staff Training	7,324		11,314	
Property Rental	23,781		14,557	
Non Capital Furniture & Equipment	10,493		8,756	
Travel Costs	5,735		8,131	
Depreciation	11,994		11,793	
Recruitment & Other Staff Costs	4,013		5,115	
Professional Fees & Subscriptions	9,643		6,130	
Other Costs	48,028		48,487	
Eden Park Premises Costs	-		24,296	
Training Centre Works	-		5,102	
Rutland House Works	30,518		-	
Glasspool Grants Costs	50,150		-	
Fundraising Charge	36,553		34,849	
		333,806		263,091
Cost of Fundraising				
Fundraising & Publicity	15,875		17,202	
Fundraising Charge	(36,553)		(34,848)	
		(20,678)		(17,646)
		313,127		245,445

8. Expenditure - Support Costs

	2025		2024
	£		£
Management Costs			
Staff Costs	165,862		132,955
HR Services	9,812		8,068
Other Costs	59,366		18,706
	<u>235,040</u>		<u>159,729</u>
Accounting Costs			
Staff Costs	77,009		68,856
Payroll Costs	3,007		3,324
Other Costs	8,332		7,528
	<u>88,348</u>		<u>79,708</u>
Office Costs			
Rent & Rates	25,800		25,800
Other Premises Costs	19,028		20,522
Insurance	5,999		6,122
Other Costs	15,083		23,705
	<u>65,910</u>		<u>76,149</u>
Governance Costs			
Audit Fees	5,847		6,113
Other Costs	4,513		2,556
	<u>10,360</u>		<u>8,669</u>
	<u>399,658</u>		<u>324,255</u>

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Total 2025	Total 2024
	£	£	£	£	£	£
Employment Services	78,232	20,560	25,436	3,448	127,676	113,441
Children, Adult and Family Services	123,368	51,598	38,737	5,438	219,141	167,183
Bromley Scope	2,576	628	838	114	4,156	2,821
The Lodge	29,606	7,223	490	1,305	38,624	32,146
Fundraising	1,258	8,339	409	55	10,061	8,664
	235,040	88,348	65,910	10,360	399,658	
2024	159,729	79,708	76,149	8,669		324,255

Basis of Allocation

Management costs	A combination of time and headcount
Accounting costs	A combination of time and headcount
Office costs	Headcount
Governance costs	A combination of time and headcount

10. Expenditure - Staff Costs

Staff costs totalling were made up as follows:

	2025	2024
	£	£
Wages & salaries	1,875,747	1,647,580
Social security costs	142,594	124,302
Pension costs	49,291	43,580
	<u>2,067,632</u>	<u>1,815,462</u>

The average number of full-time equivalent employees, analysed by function, was:

	2025	2024
Employment Services	17.0	16.0
Children, Adult & Family Services	32.0	32.0
Bromley Scope	0.5	0.5
The Lodge	5.0	5.0
Management & Fundraising	5.0	5.0
	<u>59.5</u>	<u>58.5</u>

The average number of employees in the Money Purchase Pension Scheme was 62 in 2025 (2024:55). All employees are offered the opportunity to join the Money Purchase Pension Scheme.

Bromley Mencap

Redundancy payments totalling £4,900 (2024: £0) were made during the year and are included in the wages and salaries figures above.

The trustees have considered the level of holiday entitlement carried forward at the year end and have decided that it is not material. An accrual has, therefore, not been made.

The average headcount during the year was 141 (2024: 137).

The number of employees whose earnings fell within the following bands :

	2025	2024
£70,000 - £79,999	-	1
£80,000 - £89,999	1	-

The aggregate remuneration of key management personnel was £222,543 (2024: £199,142)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £9,744 (2024: £9,151).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2025	2024
	£	£
Operating lease rentals:		
Property	49,581	40,357
Depreciation	15,293	14,842
Auditor's remuneration:		
Audit fees	4,833	4,846

12. Donated Services and Facilities

The following amounts, estimated at market value where the actual cost is not known, were included under income.

	2025	2024
	£	£
Big Yellow – Storage	2,300	2,300
	<hr/>	<hr/>
	2,300	2,300

13. Indemnity Insurance

The cost of indemnity insurance to indemnify the Board and senior staff against the consequences of any neglect or default on their part was £1,902 (2024: £1,902).

14. Grants to Families

Grants to the value of £nil were paid out during the year (2024: £nil). This excludes grants that were funded by the Glasspool Charity Trust

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2024: £NIL).

No expenses were reimbursed to Trustees during the year (2024: £NIL).

There were no related party transactions (2024: £nil).

16. Tangible Fixed Assets

	Office Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2024	116,399	15,693	132,092
Additions	9,009	-	9,009
At 31 March 2025	125,408	15,693	141,101
Depreciation			
At 1 April 2024	90,698	13,722	104,420
Charge for year	15,212	711	15,923
At 31 March 2025	105,910	14,433	120,343
Book value at 31 March 2025	19,498	1,260	20,758
Book value at 31 March 2024	25,701	1,971	27,672

17. Fixed Asset Investments

The charity holds 2 shares of £1 each in its wholly owned subsidiary company Bromley Mencap Enterprises Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The company was dormant in the period under review and did not trade.

18. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments	28,612	20,524
Trade Debtors	264,105	292,474
Other debtors	42,781	18,644
Accrued income	7,039	7,039
	<u>342,537</u>	<u>338,681</u>

19. Investments

	2025	2024
	£	£
Investments at market value brought forward	492,121	453,896
Income including deposit interest	13,487	12,723
Management Fees	(4,837)	(4,384)
Unrealised gain/(loss) on investment	3,978	29,886
	<u>504,749</u>	<u>492,121</u>

20. Creditors

	2025	2024
	£	£
Due within one year		
Other Taxation & Social Security costs	34,174	27,914
Other creditors & accruals	180,879	98,503
Deferred income	101,222	228,993
	<u>316,275</u>	<u>355,410</u>

Deferred income represents income received for services due to start on or after 1st April 2025, where costs have been included from that date onwards.

	2025	2024
	£	£
Balance at beginning of year	228,993	34,299
Amounts released to income	(228,993)	(34,299)
Amounts deferred in the year	101,222	228,993
Balance at the end of the year	<u>101,222</u>	<u>228,993</u>

21. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2025 are as follows:-

	Land & Buildings	Total 2025	Total 2024
	£	£	£
Payable			
Within one year	55,000	55,000	47,500
Within two – five years	126,699	126,699	146,699
	<u>181,699</u>	<u>181,699</u>	<u>194,199</u>

22. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Tangible fixed assets	14,408	6,350	20,758
Investment Assets	2	-	2
Current assets	1,860,086	886,342	2,746,428
Current liabilities	(144,312)	(171,963)	(316,275)
	1,730,184	720,729	2,450,913
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Tangible fixed assets	18,303	9,369	27,672
Investment Assets	2	-	2
Current assets	1,627,172	894,436	2,521,608
Current liabilities	(96,597)	(258,813)	(355,410)
	1,548,880	644,992	2,193,872

23. Movements in Funds

	Balance 1 April 2024	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2025
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	68,586	236,253	(225,736)	7,112	-	86,215
Scope Funds	421,449	1,199,840	(1,121,015)	-	-	500,274
The Lodge	154,518	-	(20,717)	-	-	133,801
Other	-	-	-	-	-	-
	439	-	-	-	-	439
	644,992	1,436,093	(1,367,468)	7,112	-	720,729
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	19,675	-	-	(19,675)	-	-
The Lodge	13,256	-	-	(12,769)	-	487
Property	4,112	-	-	(4,112)	-	-
	750,000	-	-	-	-	750,000
	787,043	-	-	(36,556)	-	750,487
General Funds	761,837	1,346,874	(1,162,436)	29,444	3,978	979,697
	1,548,880	1,346,874	(1,162,436)	(7112)	3,978	1,730,184
Total Funds	2,193,872	2,782,967	(2,529,904)	-	3,978	2,450,913
Prior Year	Balance 1 April 2023	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2024
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	68,582	187,776	(187,772)	-	-	68,586
Scope Funds	345,389	897,684	(832,964)	11,340	-	421,449
The Lodge	172,477	-	(17,959)	-	-	154,518
Other	-	52,300	(52,300)	-	-	-
	439	-	-	-	-	439
	586,887	1,137,760	(1,090,995)	11,340	-	644,992
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	42,738	-	-	(23,063)	-	19,675
The Lodge	15,657	-	-	(2,401)	-	13,256
Property	8,387	-	-	(4,275)	-	4,112
	500,000	-	-	250,000	-	750,000
	566,782	-	-	220,261	-	787,043
General Funds	779,495	1,269,537	(1,085,480)	(231,601)	29,886	761,837
	1,346,277	1,269,537	(1,085,480)	(11,340)	29,886	1,548,880
Total Funds	1,933,164	2,407,297	(2,176,475)	-	29,886	2,193,872

Purposes of Restricted Funds

The income funds of the charity include restricted funds comprising unexpended balances of funding, donations and grants held on trust to be applied for specific purposes, as explained in the Trustees

Bromley Mencap

Report.

Transfers totalling £7,112 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2024: £11,340).

Purposes of Designated Funds

The Board has set aside £487 (2024: £37,043) of unrestricted funds to fund anticipated funding shortfalls in ongoing projects during the next financial year. A further £750,000 (2024: £750,000) has been set aside to fund expenditure in acquiring alternative premises.

Purposes of General Funds

General Funds are necessary to provide short term stability and working capital in the event of unforeseen funding problems. The level currently required, as specified in the reserves policy, is £706,881 (2024: £563,534). The increase arises from receipt of additional unbudgeted income in respect of the Training Centre during the year. However, following its relocation from Station Road to Rutland House in summer 2025, the ongoing running costs are expected to be higher and so the surplus is not expected to recur.

24. Legal status of the charity

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

25. Related party transactions

There are no related party transactions to disclose for 2025 (2024: none).

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

Bromley Mencap

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44 Masons Hill
Bromley
BR2 9JG

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BROMLEY & LEWISHAM MENCAP

England & Wales - Charity number 800685

Accounts

Bromley Mencap

Report and Accounts
for the year ending
31st March 2024

Bromley Mencap
A Company Limited by Guarantee, Registered in England & Wales N° 2179385
Bromley Mencap is a Registered Charity, N° 800685

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Reference & Administrative Information

Trustees

P Prentice	Chairman until 15/7/24
A Hilderly	Chairman from 15/7/24
A Kean	
J Pownall	Hon. Treasurer
B Austyn-Jones	
G Gostt	
K Farina	Until 25/02/24
Dr D Lambauer	Until 07/01/24
P Nash	Until 18/03/24
J Spencer	Until 29/08/24
A Hilderly	From 13/11/23
P Williams	Until 12/12/23

Key Management Personnel

E Lynch MBE	Chief Executive until 1/05/24
A McEwen	Chief Executive from 07/05/24
S Barnes	Deputy Chief Executive
C Stone	Head of Services (Children & Adults)
M Catchpole	Empoyment Services Manager - from 30/05/23

Name & Registered Office of the charity

The full name of the charity is Bromley Mencap and its registered office is Rutland House, 44 Masons Hill, Bromley, Kent BR2 9JG

Auditors

Goldwins, 75 Maygrove Road, West Hampstead, London, NW6 2EG

Bankers

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Metro Bank, 1 Southampton Row, London, WC1B 5HA

Investment Managers

Investec Wealth & Investment Ltd, 30 Gresham Street, London, EC2V 7QN

Trustees' Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in submitting their annual report and audited financial statements for the year ended 31st March 2024.

The charity is a charitable company limited by guarantee and was incorporated on 16 October 1987. It is governed by Articles of Association, which were last amended in October 2011.

Structure, Governance & Management

The charity is managed by a Board of Trustees elected by the membership, although the board also has the power to co-opt trustees during the year. Co-opted trustees are subject to approval by the membership at the next Annual General Meeting. All new trustees undertake an induction period which includes training on good governance and legal responsibilities.

The board employs a Chief Executive to manage the organisation on a day-to-day basis. She is supported by a senior management team. There are clear reporting structures in place and every staff member has formal supervision with their manager. The chief executive reports directly to the board, which meets bi-monthly. Bromley Mencap has three sub-committees which have trustee and member representatives. The sub-committees meet regularly and report to the board.

The charity works to a five-year Strategic Plan which has annual work programmes. A report on the year's activities and work towards the organisation's objectives is presented each year to the Annual General Meeting.

Bromley Mencap operates a policy of equal pay and aims to ensure that salaries reflect the knowledge, skills, responsibilities and personal competencies required for the satisfactory performance of each job. We use objective measures to determine our job levels and associated salaries. These are also set in the context of the jobs market and comparisons are made with similar jobs in other charities and relevant organisations.

For our employees we operate a consistent remuneration policy across all levels of the organisation including our Chief Executive and key management personnel. The remuneration policy of Bromley Mencap is set by the Finance & General Purposes Committee, a sub-committee of our Board of Trustees.

Objectives, Activities & Public Benefit

The charity's objectives as stated in the governing document are

- the relief of people with disabilities, their families, dependants and carers, by the provision of services, support and information, leading to independent living opportunities/improved life chances and by challenging discrimination through campaigning, lobbying and promoting user representation.

“Disability” is defined as ‘A physical, sensory, learning or mental impairment which has a substantial and long-term adverse effect on a person’s ability to carry out day-to-day activities’.

We seek to improve the lives of people with a disability, their parents and carers in whatever way we can. We achieve this by delivering a wide range of preventative, person-centred quality services including a telephone helpline, advocacy, information, advice and guidance, family support, an employment scheme, buddying for young disabled people, respite and short breaks, domiciliary care, social and leisure activities, a day opportunities programme, a specialised training centre, childminding, young carers support, peer support for older and mutual carers and independent living classes. As a member-led organisation all our services are consulted, evaluated, shaped and designed with disabled people and carers leading to improved health and well-being. We campaign and lobby at local level to ensure the voice and rights of disabled people and carers are represented.

We work closely and in partnership with other organisations who share our values, both in the Borough of Bromley and elsewhere. We work closely with the London Borough of Bromley and deliver services through consortia and partnerships. We are a founder member of Bromley Third Sector Enterprise CIC and our Chief Executive is one of its directors. We are affiliated to national Mencap but receive no funding from them.

Bromley Mencap is a user and member-led organisation with over 1,000 members. Members are represented on our sub-committees and Board of Trustees. All our activities, which are reported on below, focus on delivering our charitable aims and objectives and we refer to the Charity Commission’s general guidance on public benefit when reviewing them and formulating our business plans. We are satisfied that Bromley Mencap is providing public benefit: regard for public benefit is included in the induction and training for all trustees, who look at the charity’s activities in the round in order to decide what benefit to the public at large they can realistically provide.

We are supported by a strong team of 80 loyal and dedicated volunteers who help with fundraising, office administration and offer a range of support across a number of our services.

Fundraising

Bromley Mencap has considered the reporting requirements of the Charities (Protection and Social Investment) Act 2016 and fundraising is compliant with the recognised standards of fundraising (set out in the Code of Fundraising Practice) as well as those required under charity law and wider law.

The Chief Executive has overall responsibility for fundraising. An independent consultant provides expertise and professional support directly to the Chief Executive in respect of grants and trust applications. We have a small number of fundraising volunteers who are supervised and supported by the Deputy Chief Executive. Third party fundraisers are not used.

Bromley Mencap works to a fundraising strategy and persons acting on behalf of the charity do not subscribe to specific fundraising standards or a specific scheme for fundraising regulation. We closely monitor the fundraising activities of any person

acting on behalf of the charity. No complaints have been received in respect of our fundraising activities, which are reported on regularly to the Fundraising Sub-committee.

The protection of vulnerable people is central to Bromley Mencap's aims and objectives and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

Achievements & Performance

Chairman's Report

I am very pleased to present my first report as the Chair of Bromley Mencap. I stepped into this role in July 2024 following the retirement of our previous chair, Peter Prentice, who retired after 18 years in the role. Along with the former CEO, Eddie Lynch who resigned in May, Peter made a massive contribution to making Bromley Mencap the caring and successful charity that it is today, and we are very grateful for his time, skill and commitment.

In addition, 3 long-standing trustees made the decision to step down. Paul Nash and Paul Williams resigned during the financial year, and Julie Spencer announced her decision to resign in August 2024. We are extremely grateful to both Paul's and to Julie for their long-standing dedication and support.

These resignations were not unexpected, coming as they do after lengthy periods of service. Bromley Mencap ran an extensive recruitment process for the new CEO, and I am very pleased to welcome Anna McEwen into the role, who is already building on the success created by Eddie. We are also in the process of appointing up to 5 new trustees, who bring in a variety of skills and experiences. It shows the strength of our organisation that we can attract such talent, and I look forward to welcoming them into our board.

Bromley Mencap continues to thrive, thanks to the incredible efforts of our staff, trustees, and volunteers. Their passion and commitment to supporting our services and the people we serve are truly inspiring. Whether it is through direct support, administrative work, or fundraising efforts, each member of our team plays a crucial role in our success.

Chief Executive's Report

I am delighted to present my first Annual Report for the organisation. I wish to pay tribute to my predecessor, Eddie Lynch, who earlier this year announced he was stepping down as Chief Executive of Bromley Mencap after 20 wonderful years. I am pleased to report on a very successful financial year under his leadership.

Over the last twelve months we launched a number of exciting initiatives which saw us deliver on the final year of our current Strategic Plan. These initiatives were set against the challenges of higher inflation and cost of living increases but were made possible through new funding and contracts.

The sections that follow in the report detail each of our major programmes of work and their impact in 2023-24. This year our reach extended further throughout the borough and saw a record number of new referrals for support.

The organisation saw both income increasing significantly and services being developed and extended. Our dedicated team of staff and volunteers delivered a wide range of quality, person centred activities and set up new services to meet the needs of more disabled people, carers and families.

Some of our key achievements this year include:

- Launching our new accredited Training Centre in Bromley North for young people with special educational needs and disabilities (SEND).
- Launching our new Cost of Living support service and Digital Champions project funded by a 5-year National Lottery Reaching Communities grant
- Launching our new All Age Autism Welfare Benefits Service
- Refurbishing new premises for our Day Centre at Eden Park
- Extending our Supported Internships programme throughout Bromley and Bexley boroughs
- Securing new funding from Mercers Charitable Foundation to continue our workshops and expand our peer support for mutual carers

Demand for our support has continued to increase, and this year we saw 2,499 new referrals to the organisation, an increase of 298 on the previous year. This year, through our outreach programmes, we saw 286 new members join the organisation, an increase of nearly 50% on last year, and as of March 31st 2024, we have a membership of 1,164 people.

Digitalisation became further embedded across Bromley Mencap and, as part of our Cost of Living Service, we employed two people with a learning disability to act as Digital Champions. They have taken a lead in delivering workshops and working with clients on a one to one basis, helping to familiarise clients with digital technology and signpost to ways of staying safe and saving money online.

Quality lies at the heart of our services and we retained our accreditation for Investors in People, the Advice Quality Standard and the DWP Disability Confident award.

Our User Involvement Project has continued to grow and, with additional funding from the National Lottery, we were able to increase the hours for this project through the Cost of Living Service. In particular, work has been carried out with the first student cohort at the Training Centre and with clients attending our Day Opportunities which moved from West Wickham to Eden Park to ensure that the new service provisions fully identified and met their needs. Staff in Day Opportunities have been supported to deliver monthly feedback sessions with clients including a focus on anti-bullying and mental health. Work with Children's Services has included a consultation exercise, a feedback report regarding summer activities, and focus groups to explore barriers to

employment for young adult carers. Surveys regarding the impact of the Cost of Living Service, and satisfaction with our Helpline and Short Breaks services have been rolled out. A major success for the User Involvement Project has been the development of user-led panels as part of staff recruitment, which culminated in four people with lived experience being supported to interview candidates for the role of Chief Executive.

We engaged with the local community through our monthly e-newsletter and bi-monthly Bulletin, which are sent to members and other interested parties including community groups, professionals and local Councillors. We have a significant social media presence and communicate about our activities and local and national issues relating to disabled people on a regular basis. At year end, we had over 3,200 followers on Twitter, 1,700 followers on Facebook and 1,400 on Instagram with audiences growing across all three platforms. We increased our presence on LinkedIn through the year and now have close to 300 followers.

Throughout the year we attended a wide range of key strategic and operational groups across Bromley to represent the views of our members. These include:

- Voluntary Sector Strategic Network
- Bromley Safeguarding Adults Board
- SEND Governance Board
- Learning Disability Annual Health Check Task and Finish Group
- Bromley Children and Families Forum
- Autism All Age Partnership Board
- Bromley Adult Learning Board
- Learning Disability Carers Forum
- Learning Disability Partnership Board
- Learning Disability Provider Hub Meeting
- Learning Disability and Mental Health Provider Forum
- Parent Engagement Matters
- Down Syndrome Task Group
- Digital Inclusion Action Group and
- Tackling Loneliness Action Group

Our partnership work continued throughout the year and included successful collaborations and joint working with the following organisations:

- Bromley Third Sector Enterprise
- CASPA
- London South East Colleges
- Royal Mencap
- MyTime Active
- TLC Education Services
- Oxleas Physiotherapy and Psychology Teams
- The Glebe School
- Marjorie McClure School
- Riverside School
- Cabrini Care
- Diagrama
- Goldsmiths College
- Care Dogs
- Pet Therapy

Our annual work programme had challenging targets and included developing and expanding services in the community. Highlights of the last twelve months include:

- Our Day Opportunities community-based programme for disabled adults delivered outcomes around increasing independence and promoting life skills. Both services ran five days a week from Monday to Friday and 65 clients, our maximum capacity, now attend the services providing 145 sessions per week
- West Wickham Day Opportunities successfully moved to new premises at Eden Park. We have developed new partnerships with Goldsmiths University, have hosted a student Dance Movement Psychotherapist and are now working with Pets As Therapy – Maple the therapy dog visits regularly! Other partnership working on our community based programme includes Bromley Community Learning Disability Team's Learning Disability Nurses running menopause and weight loss groups and initiatives with Experts by Experience, Bromley Greener and Cleaner and Good Gym
- At the Lodge we expanded the capacity of our training courses in Horticulture, Catering and Bicycle Maintenance. We now have 37 clients per week with courses running Monday to Friday
- Our community hub provided free bike hire to members of the local community and we worked with day services and the Oxleas Physiotherapy Team to deliver sessions for clients to promote wellbeing.

We continued to be successful in supporting people to access welfare benefits, including Disability Living Allowance and Personal Independence Payment, securing £817,000 for families, an increase of more than £200,000 on last year. We also helped people to secure over £31,000 in backdated payments at Tribunals and supported with applications to small grant funders for white goods and household items.

Key successes and achievements within our children and adult support services over the last year include:

- Support for 6807 contacts through our telephone helpline and at professional meetings with schools, the local authority and health professionals
- 88 families were supported by our Specialist Autism Family Service for 6 to 12 week periods to meet key targets identified through individual family plans
- Delivery of 40 workshops for adults with learning disabilities and adults with physical disabilities covering issues around wellbeing and ADHD workshops for 42 clients
- Introduction of a new Cost of Living Project, supporting clients with debt management, utility costs, housing and scams
- Twice weekly drop-ins were delivered for clients with learning difficulties and/or autism to reduce isolation and encourage peer support
- Recruitment and training of 5 telephone support volunteers to deliver emotional support to clients
- 125 disabled adults attended social and leisure activities including Monday Afternooners, Keep Fit, the Outdoor Activities Club and Discos, an increase of nearly 50% on last year

Bromley Mencap

- 20 informative workshops and lunches were provided for mutual carers as well as monthly cookery classes. This year we were pleased to start monthly coffee mornings to reduce social isolation, with funding support from Mercers
- 170 families received 6,120 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies
- Support with leisure activities for children with SEN and their families, supporting 15 families across the summer holidays and 25 families at the silent disco Christmas event.

Our Education and Employment Service delivered seven different programmes over the past year. The service continues to receive high numbers of referrals with a range of support focused on building skills, increasing confidence and independence. All services enable individuals to identify areas of personal development for their next steps into and post-employment. These roles include work experience placements, specific volunteering and paid employment. In total, this year, 442 people have been supported through all programmes.

The past year has seen huge expansion of our employment services to support more young people via our Training Centre, a new Independent specialist further education provider. The Training Centre supports those falling out of education, employment or training. The new Training Centre has enabled us to deliver nationally recognised Open College Network London accredited qualifications. We have focused on Employability and Independence skills for students with an Educational Health Care Plan. The Centre has provided an enriching and full training programme in our first year, with nationally recognised qualification credits achieved by all students within the first two terms. The students have been benefiting from our new Transitional Employment Support Service (TESS) from February to support them on their employment journey.

Key achievements this year included -

- Our Job Coach Agency provided a supported employment service for people with a learning disability and/or Autism who live in the borough of Bromley and the surrounding areas. From April to March we matched 65 clients with a trained job coach, an increase of 80% on the previous year. The job coaches provided support on employment matters including at interviews, inductions, travelling independently, performance at work and training
- The Employ Me London programme came to a contract end in July 2023. The programme supported a total of 87 participants, aged 18-24 years old, with 20 people obtaining employment or apprenticeships and 16 accessing education and training. Despite the project's parameters being challenging, Royal Mencap advised our programme had the highest outcomes amongst other partners
- Job clubs and Workshops were held weekly across the community and involved independence and employment exercises, IT training, mock interview practice and one-to-one job search. We have engaged with 246 people in the borough through job clubs, employment drop-ins, workshops and community outreach events an increase of 19 people on last year
- The Employment Brokerage Service supported adults with a learning disability, who have a social care funded needs assessment and an active adult care package. The service supports individuals into paid employment. It is closely integrated and aligned with our job coach agency which enables these placements to draw down funding from DWP Access to Work to place a job

coach alongside the placement and offer support to both the individual and employer. The service has supported 32 people into paid employment, 2 with contracts over 16 hours and engaged with 57 employers throughout the year

- Our Supported Internship programmes are delivered in partnership with London South East Colleges (LSEC Bromley and Bexley) and Learning and London Enterprise College Bexley (LECB) and provide volunteering placements and employment opportunities for students with special education needs. Last year the programme supported 43 Supported Internship students and this year, due to our expansion, we supported 74 which equates to an increase of 70% over the past two years. The service provides post employment support as well as referral pathways into our Employment and Education Services
- Our Transitional Opportunities Project (TOP) supported young people, aged 18 to 25, through Employability Workshops. It provided support to 20 people to break down challenges around transitioning from school to further education, learning new skills for independence in order to secure experience in volunteering placements and move into paid employment. The one day a week project hit all targets, ran workshops throughout the year and helped to source both volunteering and paid employment outcomes
- Our job Retention Worker supports individuals to remain in employment and, this year, we have supported the vast majority to maintain their employment for six months. We worked closely with employers to support them to make reasonable adjustments to individual roles and delivered disability awareness training.

This year our Bromley Well Pathways provided preventative support to disabled, vulnerable people and carers -

1. 536 adults with learning difficulties/disabilities, up from 403 last year, benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience
2. 607 adults with physical disabilities, an increase on 501 last year, benefitted from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments
3. 75 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence
4. 554 young carers were supported by our trained Advisors. Young carers attended leisure activities as a break from their caring duties as well as mentoring, workshops around coping strategies and individual counselling. There were 194 new referrals to this service this year. The 'Log my Feelings' section of the Young Carer App has been completed by 469 young carers
5. 541 autistic young adults, up from 460 last year, accessed the Autism Pathway and received support around employment, welfare benefits and maintaining positive wellbeing
6. The Education and Employment Pathway supported 142 people with learning disabilities, physical disabilities, long term health conditions and mental health issues. This year our team supported 46 disabled people into paid employment and 92 people into volunteering and work experience.

We are very grateful to all our funders without whose support we would not have been able to achieve the wide range of outcomes this year. In particular, we are thankful for new and continued funds we received from a number of funders including the National

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Lottery Community Fund, BBC Children in Need, City Bridge Foundation, Baily Thomas Charitable Fund, Edward Gostling Foundation, Garfield Weston Foundation, Mercers Company and the London Borough of Bromley.

Our community fundraising focused on our Summer and Christmas Fairs held at the Lodge in Norman Park which raised just under £4,000, an increase of nearly 50% on the previous year. The fairs provide a great opportunity for staff, volunteers, clients and their families to come together and for students and clients from our services to sell products created through our social enterprises.

Supporter-led events in the local community, including quiz nights and raffles raised just under £2,000, led by Mike Deves and the Crown and Anchor pub in Bromley for which we are incredibly grateful. Corporate donations were received from Grove Pensions Solution Ltd, the Southern Co-op and Identity E2E. We were also very pleased to receive donations from local community groups including the Trinity United Reformed Church, the Rotary Club of Beckenham, the Bromley Inner Wheel Club, Biggin Hill Lodge, Crofton Early Learners and West Wickham Methodist Church. Regular giving by members and supporters continues to be an important part of our fundraising.

Thank you to all our supporters and donors mentioned above and all those that have not been mentioned here but continue to donate, support and fundraise for us.

I know that Eddie felt very privileged to lead such a dedicated team over the last 20 years, and I know he was sad to bid farewell to the organisation and the many inspiring people who draw on support at Bromley Mencap.

I look forward to building on his achievements in the years ahead and supporting Bromley Mencap to thrive as we move forward.

Anna McEwen, CEO

Future Strategy

We are currently working on coproducing a new strategy following the start of our new CEO in May 2024. We will be working with our staff, people who draw on our support, families and stakeholders to develop our new strategy which we intend to launch in January 2025.

Financial Review

Financial Position and Performance

Bromley Mencap has had another successful year and achieved income of £2,407,297

during the year (2022-23: £2,009,628). The majority of the increase represents funding from charitable activities, in particular from direct payments, self funders and from the Department for Work and Pensions for job coaching and the Education & Skills Funding Agency. Investment income also increased, although once again fewer donations and legacies were received compared to the previous year.

Over 90% of our income was spent on charitable activities and the overall position before taking into account the performance of our investment portfolio was a surplus of £230,822 (2022-23: £5,213).

Unrestricted funds showed a surplus of £184,057 (2022-23: £11,100) and restricted funds a surplus of £46,765 (2022-23: deficit of £5,887) before transfers. Deficits are always expected in the case of some projects which are using up income received in previous years and are covered either by fund reserves or transfers from unrestricted funds.

Our investment portfolio has recovered from the losses sustained during the last few years recent years and at the year end the position was a gain of £29,886 (2022-23: loss of £25,301). After taking the performance on investments into account the charity made an overall net surplus of £260,708 (2022-23: deficit of £20,088). Total funds stand at £2,193,872 (2022-23: £1,933,164).

Reserves Policy

Unrestricted funds are needed:

- (a) to provide short term working capital should a major planned funding stream unexpectedly cease,
- (b) to cover governance, fund-raising and support costs without which the charity could not function, and
- (c) to provide protection for the staff in the event of the organisation being wound up.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (i) to cover six months income from our main provider of restricted funds (where restricted reserves are insufficient to cover this themselves),
- (ii) to cover nine month's governance, fundraising and support costs and
- (iii) to cover potential redundancy costs,

The level of reserves is monitored and reviewed by the trustees three times a year, whilst the reserves policy is reviewed annually.

At the end of the financial year total funds were £2,193,872 comprising restricted funds of £644,992 and unrestricted funds of £1,548,880. After deducting designated funds and income funds representing fixed assets, the amount of free reserves was £761,838 (2022-23: £756,435). The trustees have increased the amount designated for a property purchase to £750,000, up from £500,000 previously to reflect the general increase in property values.

The level of reserves required by the policy is £563,534 and thus the charity's reserves at the year end exceeded this by £198,303 (2022-23: £219,609). The amount of reserves required by the policy has increased over the last year by £23,708.

Risk Management

The charity maintains a risk register which details the main risks to which the charity is exposed and actions to mitigate those risks. These actions are incorporated into the annual Work Programme which is reported on to the trustees. The risk register is reviewed annually by the Finance and General Purposes committee and was most recently updated in July 2024.

Additions to the risk register have been made to reflect that the successful expansion of our Training Centre offerings now comes under increasing regulatory scrutiny from Ofsted and the risk rating has been set accordingly. All other risks have been assessed as at the same or lower level compared to the previous year.

Investment Policy

Funds which are surplus to short-term working capital requirements are placed either in deposit accounts and fixed term bonds or in the charity's investment portfolio managed by Investec Wealth & Investment Limited. Following their acquisition it is expected that Investec will rebrand to Rathbones during the coming year.

The value of the portfolio at the year end was £492,121 (2022-23: £453,896), representing 27% of the total invested funds at that date (2022-23: 28%). The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees and was most recently updated in May 2024. The overall investment objective remains to provide a reasonable income whilst maintaining the capital value in real terms. Both capital and income may be used at any time for the furtherance of the charity's aims. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement which have been updated in to reflect current market conditions. The objectives are to be achieved by investing prudently in a broad range of fixed interest securities and equities which are quoted on a Recognised Investment Exchange and unit trusts and OEICs (open ended investment companies) which are authorised under the Financial Services and Markets Act 2000. No initial investment should exceed 10% of the total value of the funds under management and the total sum of all equity holdings in excess of 10% must not be equal to or exceed 40% of the funds' combined value at any time. Direct investment in negotiable instruments known as "derivatives" are not permitted in any circumstances.

The investment policy has also been updated in respect of responsible investments following revised Charity Commission guidance issued in August 2023. Direct equity investments are precluded in companies with a greater than 10% exposure to tobacco, pornography, gambling, high interest rate lending and armaments. The trustees also reserve the right to exclude companies that carry out activities contrary to their aims or from holding particular investments which damage the charity's reputation.

Other cash and short term deposits of £1,690,806 at the year end are held with a number of different institutions to reduce risk (2022-23: £1,325,406).

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Bromley Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that period. In preparing those accounts, the trustees are required to:

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

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;
- They have had due regard to guidance by the Charity Commission in respect of Public Benefit.

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.

Approval

This report was approved by the Board of Directors and Trustees on 25/09/2024 2024 and signed on its behalf.

.....


(Chairman)

Independent Auditor's Report to the Members of Bromley Mencap

Opinion

We have audited the financial statements of Bromley Mencap (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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

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

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

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

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. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small

companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 related 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 the financial statements

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Anthony Epton

Anthony Epton (Senior statutory auditor)

Date: 16 October 2024

for and on behalf of

Goldwins Limited

Statutory Auditor

Chartered Accountants

75 Maygrove Road

West Hampstead

LONDON, NW6 2EG

Financial Statements for the Year Ended 31st March 2024

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Charitable Activities	2	1,157,131	1,134,890	2,292,021	1,899,693
Donations & legacies	3	30,687	2,870	33,557	60,598
Other trading activities	4	15,037	-	15,037	19,222
Investment income	5	66,682	-	66,682	30,115
Total income		1,269,537	1,137,760	2,407,297	2,009,628
Expenditure on					
Charitable activities		1,078,563	1,088,684	2,167,247	1,969,748
Raising funds		6,170	2,311	8,481	34,029
Other		747	-	747	638
Total Expenditure	6-15	1,085,480	1,090,995	2,176,475	2,004,415
Net income before net gains / (losses) on investments		184,057	46,765	230,822	5,213
Net gains/(losses) on investments	19	29,886	-	29,886	(25,301)
Net income/(expenditure)		213,943	46,765	260,708	(20,088)
Transfers between funds		(11,340)	11,340	-	-
Net movement in funds		202,603	58,105	260,708	(20,088)
Reconciliation of funds					
Total funds brought forward		1,346,277	586,887	1,933,164	1,953,252
Total funds carried forward	23	1,548,880	644,992	2,193,872	1,933,164

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2023 or 2024 other than those included in the above statement.

The notes on pages 25 to 40 form part of these Financial Statements.

Balance Sheet as at 31st March 2024

	Note	31 March 2024		31 March 2023	
		£	£	£	£
Fixed assets					
Tangible assets	16	27,672		23,061	
Investments	17	<u>2</u>		<u>2</u>	
			27,674		23,063
Current assets					
Debtors	18	338,681		291,835	
Cash at bank, on short term deposits and in hand		1,690,806		1,325,406	
Investments	19	<u>492,121</u>		<u>453,896</u>	
		2,521,608		2,071,137	
Liabilities					
Creditors falling due within one year	20	<u>(355,410)</u>		<u>(161,036)</u>	
Net current assets			2,166,198		1,910,101
Total assets less current liabilities			<u>2,193,872</u>		<u>1,933,164</u>
Total net assets			<u>2,193,872</u>		<u>1,953,164</u>
The Funds of the Charity:					
Restricted funds	23		644,992		586,887
Unrestricted funds			1,548,880		1,346,277
Total Funds			<u>2,193,872</u>		<u>1,933,164</u>

The financial statements on pages 21 to 40 were approved by the Board of Directors & Trustees on 25/09/2024 2024

A Hilderly (Chairman)



J Pownall (Director)



Statement of Cash Flows for the Year Ended 31st March 2024

	2024 £	2023 £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	326,511	16,193	(Table (A) below)
Cash flows from investing activities:			
Dividends, interest and rents from investments	66,682	30,114	
Purchase of property, plant and equipment	(19,453)	(18,330)	
Proceeds from sale of investments	-	1,080,655	
Purchase of investments	(8,340)	(7,407)	
Net cash used in investing activities:	38,889	1,085,032	
Cash flows from financing activities:			
Repayment of borrowing	-	(631,702)	
Net cash provided by/ (used in) financing activities	-	(631,702)	
Increase/(decrease) in cash and cash equivalents in year	365,400	469,523	
Cash and cash equivalents at the beginning of the year	1,325,406	855,883	Table (B) below
Cash and cash equivalents at the end of the year	1,690,806	1,325,406	Table (B) below

A: Reconciliation of net movement in funds to net cash flow from operating activities	2024	2023
	£	£
Net movement in funds for the year (as per the Statement of Financial Activities)	260,708	(20,088)
Adjustments for:		
Depreciation charges	14,843	13,097
Unrealised (gain)/loss on investments	(29,886)	25,301
Dividends & Interest from investment	(66,682)	(30,114)
(Increase)/decrease in debtors	(46,846)	70,179
Increase/(decrease) in creditors	194,374	(42,182)
Net cash provided by/(used in) operating activities	326,511	16,193
B: Analysis of cash and cash equivalents	2024	2023
	£	£
Cash in hand	343,652	166,222
Notice deposits & fixed term investments	1,347,154	1,159,184
Total cash and cash equivalents	1,690,806	1,325,406

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	166,222	177,430	-	343,652
Cash equivalents	1,159,184	187,970	-	1,347,154
Sub-total	1,325,406	365,400	-	1,690,806
TOTAL	1,325,406	365,400	-	1,690,806

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006..

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and to provide short term financial stability.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds of the charity restricted for specific services or subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to Bromley Mencap that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a service is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

Resources expended

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 accounted for on an accruals basis and classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure on raising funds includes the cost of running fundraising events and generating voluntary income.
- Other expenditure represents those items not falling into any other heading.

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 Bromley Mencap's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Buildings	50 years
Computers	3 years
Other equipment	5 years
Fixtures & fittings	5 years

Investments

Investments are held in a managed portfolio and included in the financial statements at their market value at the balance sheet date. Any unrealised gain or loss is taken to the Statement of Financial activities. Unrealised gains and losses are calculated as the difference between the market value at the year end and the opening market value and are disclosed separately.

Stock

Stock is included at the lower of cost or net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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

Bromley Mencap

their settlement amount.

Pension Costs

The company operates a money purchase scheme which all employees are eligible to join. Pension costs shown in the financial statements represent the employer contribution to the scheme.

Taxation

As a charity, Bromley Mencap Limited is exempt on income and gains falling within section 466 – 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges arose on the ordinary activities for the year ended 31st March 2024.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:			
Charitable Activities	955,898	943,795	1,899,693
Donations & legacies	55,263	5,335	60,598
Other trading activities	19,222	-	19,222
Investment income	30,115	-	30,115
Total income	1,060,498	949,130	2,009,628
Expenditure on			
Charitable activities	1,019,024	950,724	1,969,748
Raising funds	29,736	4,293	34,029
Other	638	-	638
Total Expenditure	1,049,398	955,017	2,004,415
Net income / (expenditure) before net gains / (losses) on investments	11,100	(5,887)	5,213
Net gains/(losses) on investments	(25,301)	-	(25,301)
Net income/(expenditure)	(14,201)	(5,887)	(20,088)
Transfers between funds	(16,288)	16,288	-
Net movement in funds	(30,489)	10,401	(20,088)
Reconciliation of funds			
Total funds brought forward at 1 April 2022	1,376,766	576,486	1,953,252
Total funds carried forward at 31 March 2023	1,346,277	586,887	1,933,164

2. Income from Charitable Activities

	2024		2023	
	£	£	£	£
Restricted funds				
Employment Services				
Bromley Third Sector Enterprise	115,230		108,852	
London Borough of Bromley	63,334		49,985	
		178,564		158,837
Children, Adult & Family Services				
London Borough of Bromley	236,558		230,723	
Bromley Third Sector Enterprise	375,005		366,137	
London Freemason Charity	9,850		-	
National Lottery Community Fund	68,598		41,892	
Bruce Wake Charitable Trust	2,000		-	
Co-Operative Society	980		-	
Education & Skills Funding Agency	106,200		-	
Baily Thomas	20,000		-	
Mercers Charitable Foundation	10,123		-	
Community Waves	6,500		14,247	
DWF Foundation	2,300		-	
Royal Mencap	-		4,320	
Masonic Charity Trust	9,212		-	
Neighbourly	10,800		1,000	
The Clothworkers Foundation	-		9,900	
Morrison's Foundation	5,260		-	
Garfield Weston	5,000		-	
The Leathersellers Company	-		15,000	
BBC Children in Need	35,000		35,500	
Groundwork UK	-		8,597	
Other Income from Charitable Activities	640		950	
		904,026		728,266
The Lodge				
City Bridge Trust	52,300		56,692	
		52,300		56,692
		1,134,890		943,795
Unrestricted Funds				
Direct Payments & Self Funders	738,507		595,233	
Royal Mencap	13,800		67,200	
London & South East Colleges	115,888		71,904	
London Borough of Bromley	-		17,000	
Department for Work and Pensions	285,062		195,991	
Leisure Activity Income	3,274		3,144	
Small contracts	600		5,426	
		1,157,131		955,898
		2,292,021		1,899,693

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Legacies:				
M Ramnath	-	-	-	2,000
Donations & Core Costs Funding:				
Trinity United Reformed Church	10,000	-	10,000	15,000
First Sentier Investment	-	-	-	3,500
Identity E2E	5,000	-	5,000	8,500
Co-Operative Society	-	-	-	3,267
Community Fundraising Donations	4,334	-	4,334	12,565
Other Donations	11,353	2,870	14,223	15,766
	<u>30,687</u>	<u>2,870</u>	<u>33,557</u>	<u>60,598</u>

The aggregate value of unconditional donations from Trustees was £500 (2023: £230).

4. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Community Fundraising activities	1,963	-	1,963	8,927
Sales from Lodge Kiosk/Bike Sales	10,774	-	10,774	7,995
Donated Services & Facilities	2,300	-	2,300	2,300
	15,037	-	15,037	19,222

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Interest on Investment Portfolio	12,723	-	12,723	11,688
Bank Interest Receivable – UK	53,959	-	53,959	18,427
	66,682	-	66,682	30,115

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2024	Total 2023
	£	£	£	£	£
Charitable Activities					
Employment Services	415,226	25,810	113,441	554,477	521,806
Children, Adult & Family Services	965,204	197,973	167,183	1,330,360	1,119,114
Bromley Scope	12,433	2,706	2,821	17,960	13,968
The Lodge	194,097	36,281	32,147	262,525	222,528
No 10	-	-	-	-	89,944
Other Charitable Activities	1,604	321	-	1,925	2,388
	1,588,564	263,091	315,592	2,167,247	1,969,748
Cost of Fundraising	17,464	(17,646)	8,663	8,481	34,029
Other Expenditure	209,434	115,568	(324,255)	747	638
	1,815,462	361,013	-	2,176,475	
2023	1,562,103	442,312	-		2,004,415

7. Expenditure - Other Direct Costs

	2024		2023	
	£	£	£	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	44,694		33,759	
Childminder Costs	14,634		16,750	
Computer Costs	17,973		29,549	
Telephone, Postage, Printing & Stationery	7,260		9,613	
Staff Training	11,314		4,800	
Property Rental	14,557		-	
Non Capital Furniture & Equipment	8,756		3,255	
Travel Costs	8,131		5,216	
Depreciation	11,793		11,709	
Recruitment & Other Staff Costs	5,115		14,702	
Professional Fees & Subscriptions	6,130		1,191	
Other Costs	48,487		50,953	
Mortgage Interest	-		770	
Eden Park Premises Costs	24,296		-	
Training Centre Works	5,102		69,250	
Improvements to the Lodge	-		4,013	
Loss on disposal of property	-		88,477	
Fundraising Charge	34,849		33,258	
		263,091		377,265
Cost of Fundraising				
Fundraising & Publicity	17,202		17,230	
Fundraising Charge	(34,848)		(33,258)	
		(17,646)		(16,028)
		245,445		361,237

8. Expenditure - Support Costs

	2024		2023
	£		£
Management Costs			
Staff Costs	132,955		124,764
HR Services	8,068		7,200
Other Costs	18,706		3,687
		159,729	135,651
Accounting Costs			
Staff Costs	68,856		70,576
Payroll Costs	3,324		2,241
Other Costs	7,528		6,770
		79,708	79,587
Office Costs			
Rent & Rates	25,800		26,640
Other Premises Costs	20,522		14,066
Insurance	6,122		5,020
Other Costs	23,705		13,255
		76,149	58,981
Governance Costs			
Audit Fees	6,113		5,239
Other Costs	2,556		1,368
		8,669	6,607
		324,255	280,826

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Total 2024	Total 2023
	£	£	£	£	£	£
Employment Services	57,915	19,663	32,720	3,143	113,441	118,105
Children, Adult and Family Services	77,682	44,726	40,559	4,216	167,183	120,699
Bromley Scope	1,440	489	814	78	2,821	2,277
The Lodge	21,907	7,438	1,612	1,189	32,146	27,596
Fundraising	785	7,392	444	43	8,664	12,149
	<u>159,729</u>	<u>79,708</u>	<u>76,149</u>	<u>8,669</u>	<u>324,255</u>	
2023	<u>135,651</u>	<u>79,587</u>	<u>58,981</u>	<u>6,607</u>		<u>280,826</u>

Basis of Allocation

Management costs	A combination of time and headcount
Accounting costs	A combination of time and headcount
Office costs	Headcount
Governance costs	A combination of time and headcount

10. Expenditure - Staff Costs

Staff costs totalling were made up as follows:

	2024	2023
	£	£
Wages & salaries	1,647,580	1,423,362
Social security costs	124,302	100,655
Pension costs	43,580	38,085
	<u>1,815,462</u>	<u>1,562,102</u>

The average number of full-time equivalent employees, analysed by function, was:

	2024	2023
Employment Services	16.0	15.50
Children, Adult & Family Services	32.0	26.50
Bromley Scope	0.5	0.5
The Lodge	5.0	5.0
Management & Fundraising	5.0	5.0
	<u>58.5</u>	<u>52.5</u>

The average number of employees in the Money Purchase Pension Scheme was 55 in 2024 (2023:49). All employees are offered the opportunity to join the Money Purchase Pension Scheme.

Redundancy payments totalling £nil (2023: £4,325) were made during the year and are included in the wages and salaries figures above.

Bromley Mencap

The trustees have considered the level of holiday entitlement carried forward at the year end and have decided that it is not material. An accrual has, therefore, not been made.

The average headcount during the year was ~~137~~ (2023: 131).

The number of employees whose earnings fell within the following bands :

	2024	2023
£70,000 - £79,999	1	1

The aggregate remuneration of key management personnel was £199,142 (2023: £184,747)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £9,151 (2023: £9,237).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2024	2023
	£	£
Operating lease rentals:		
Property	40,357	22,500
Depreciation	14,842	13,097
Auditor's remuneration:		
Audit fees	4,846	4,583

12. Donated Services and Facilities

The following amounts, estimated at market value where the actual cost is not known, were included under income.

	2024	2023
	£	£
Big Yellow – Storage	2,300	2,300
	<hr/>	<hr/>
	2,300	2,300

13. Indemnity Insurance

The cost of indemnity insurance to indemnify the Board and senior staff against the consequences of any neglect or default on their part was £1,902 (2023: £1,902).

14. Grants to Families

Grants to the value of £nil were paid out during the year (2023: £nil).

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2023: £NIL).

No expenses were reimbursed to Trustees during the year (2023: £NIL).

There were no related party transactions (2023: £nil).

16. Tangible Fixed Assets

	Office Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2023	96,947	15,693	112,640
Additions	19,452	-	19,452
Disposals	-	-	-
At 31 March 2024	116,399	15,693	132,092
Depreciation			
At 1 April 2023	76,566	13,013	89,579
Charge for year	14,132	709	14,841
At 31 March 2024	90,698	13,722	104,420
Book value at 31 March 2024	25,701	1,971	27,672
Book value at 31 March 2023	20,381	2,680	23,061

17. Fixed Asset Investments

The charity holds 2 shares of £1 each in its wholly owned subsidiary company Bromley Mencap Enterprises Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The company was dormant in the period under review and did not trade.

18. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments	20,524	19,142
Trade Debtors	292,474	233,192
Other debtors	18,644	34,121
Accrued income	7,039	5,380
	<u>338,681</u>	<u>291,835</u>

19. Investments

	2024	2023
	£	£
Investments at market value brought forward	453,896	471,790
Income including deposit interest	12,723	11,688
Management Fees	(4,384)	(4,281)
Unrealised gain/(loss) on investment	29,886	(25,301)
	<u>492,121</u>	<u>453,896</u>

20. Creditors

	2024	2023
	£	£
Due within one year		
Other Taxation & Social Security costs	27,914	26,689
Other creditors & accruals	98,503	100,048
Deferred income	228,993	34,299
	<u>355,410</u>	<u>161,036</u>

Deferred income represents income received for services due to start on or after 1st April 2024, where costs have been included from that date onwards.

	2024	2023
	£	£
Balance at beginning of year	34,299	65,700
Amounts released to income	(34,299)	(65,700)
Amounts deferred in the year	228,993	34,299
Balance at the end of the year	<u>228,993</u>	<u>34,299</u>

21. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2024 are as follows:-

	Land & Buildings	Total 2024	Total 2023
	£	£	£
Payable			
Within one year	47,500	47,500	22,500
Within two – five years	146,699	146,699	-
	<u>194,199</u>	<u>194,199</u>	<u>22,500</u>

22. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Tangible fixed assets	18,303	9,369	27,672
Investment Assets	2	-	2
Current assets	1,627,172	894,436	2,521,608
Current liabilities	(96,597)	(258,813)	(355,410)
	1,548,880	644,992	2,193,872
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible fixed assets	12,043	11,018	23,061
Investment Assets	2	-	2
Current assets	1,420,297	650,840	2,071,137
Current liabilities	(86,065)	(74,971)	(161,036)
	1,346,277	586,887	1,933,164

23. Movements in Funds

	Balance 1 April 2023	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2024
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	68,582	187,776	(187,772)	-	-	68,586
Scope Funds	345,389	897,684	(832,964)	11,340	-	421,449
The Lodge	172,477	-	(17,959)	-	-	154,518
Other	-	52,300	(52,300)	-	-	-
	439			-	-	439
	<u>586,887</u>	<u>1,137,760</u>	<u>(1,090,995)</u>	<u>11,340</u>	<u>-</u>	<u>644,992</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	42,738	-	-	(23,063)	-	19,675
The Lodge	15,657	-	-	(2,401)	-	13,256
Property	8,387	-	-	(4,275)	-	4,112
	500,000	-	-	250,000	-	750,000
	<u>566,782</u>	<u>-</u>	<u>-</u>	<u>220,261</u>	<u>-</u>	<u>787,043</u>
General Funds	<u>779,495</u>	<u>1,269,537</u>	<u>(1,085,480)</u>	<u>(231,601)</u>	<u>29,886</u>	<u>761,837</u>
	<u>1,346,277</u>	<u>1,269,537</u>	<u>(1,085,480)</u>	<u>(11,340)</u>	<u>29,886</u>	<u>1,548,880</u>
Total Funds	<u>1,933,164</u>	<u>2,407,297</u>	<u>(2,176,475)</u>	<u>-</u>	<u>29,886</u>	<u>2,193,872</u>

Bromley Mencap

Prior Year	Balance 1 April 2022	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2023
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	78,336	152,555	(177,892)	15,583	-	68,582
Scope Funds	311,266	736,366	(702,948)	705	-	345,389
The Lodge	186,445	-	(13,968)	-	-	172,477
Other	-	60,209	(60,209)	-	-	-
	439			-		439
	<u>576,486</u>	<u>949,130</u>	<u>(955,017)</u>	<u>16,288</u>	<u>-</u>	<u>586,887</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	16,248	-	-	26,490	-	42,738
The Lodge	21,703	-	-	(6,046)	-	15,657
Property	-	-	-	8,387	-	8,387
	500,000			-		500,000
	<u>537,951</u>	<u>-</u>	<u>-</u>	<u>28,831</u>	<u>-</u>	<u>566,782</u>
General Funds	<u>838,815</u>	<u>1,060,498</u>	<u>(1,049,398)</u>	<u>(45,119)</u>	<u>(25,301)</u>	<u>779,495</u>
	<u>1,376,766</u>	<u>1,060,498</u>	<u>(1,049,398)</u>	<u>(16,288)</u>	<u>(25,301)</u>	<u>1,346,277</u>
Total Funds	<u>1,953,252</u>	<u>2,009,628</u>	<u>(2,004,415)</u>	<u>-</u>	<u>(25,301)</u>	<u>1,933,164</u>

Purposes of Restricted Funds

The income funds of the charity include restricted funds comprising unexpended balances of funding, donations and grants held on trust to be applied for specific purposes, as explained in the Trustees Report.

Transfers totalling £11,340 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2023: £16,288).

Purposes of Designated Funds

The Board has set aside £37,043 (2023: £66,782) of unrestricted funds to fund anticipated funding shortfalls in ongoing projects during the next financial year. A further £750,000 (2023: £500,000) has been set aside to fund expenditure in acquiring alternative premises.

Purposes of General Funds

General Funds are necessary to provide short term stability and working capital in the event of unforeseen funding problems. The level currently required, as specified in the reserves policy, is £563,534 (2023: £539,826).

24. Legal status of the charity

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

25. Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).

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

Bromley Mencap

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BROMLEY & LEWISHAM MENCAP

England & Wales - Charity number 800685

Accounts

Bromley Mencap

Report and Accounts for the year ending 31st March 2023

Bromley Mencap

A Company Limited by Guarantee, Registered in England & Wales N^o 2179385
Bromley Mencap is a Registered Charity, N^o 800685

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Reference & Administrative Information

Trustees

P Prentice	Chairman
A Kean	Vice Chairman
J Pownall	Hon. Treasurer Joined 7 th November 2022
B Austyn-Jones	
G Gostt	
K Farina	
Dr D Lambauer	
P Nash	
J Spencer	
P Williams	

Key Management Personnel

E Lynch MBE	Chief Executive
S Barnes	Deputy Chief Executive
C Stone	Head of Services (Children & Adults)
N Chetty	Employment Services Manager - Left 31/12/2022
M Catchpole	Employment Services Manager - Started 30/05/2023

Name & Registered Office of the charity

The full name of the charity is Bromley Mencap and its registered office is Rutland House, 44 Masons Hill, Bromley, Kent BR2 9JG

Auditors

Goldwins, 75 Maygrove Road, West Hampstead, London, NW6 2EG

Bankers

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP

Investment Managers

Investec Wealth & Investment Ltd, 30 Gresham Street, London, EC2V 7QN

Trustees' Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in submitting their annual report and audited financial statements for the year ended 31st March 2023.

The charity is a charitable company limited by guarantee and was incorporated on 16 October 1987. It is governed by Articles of Association, which were last amended in October 2011.

Structure, Governance & Management

The charity is managed by a board of trustees elected by the membership, although the board also has the power to co-opt trustees during the year. Co-opted trustees are subject to approval by the membership at the next AGM. All new trustees undertake an induction period which includes training on good governance and legal responsibilities.

The board employs a chief executive to manage the organisation on a day-to-day basis. He is supported by a senior management team. There are clear reporting structures in place and every staff member has formal supervision with their manager. The chief executive reports directly to the board, who meet bi-monthly. Bromley Mencap has six sub-committees which have trustee and member representatives. The sub-committees meet regularly and report to the Council of Management.

The charity works to a five-year Strategic Plan which has annual work programmes. A report on the year's activities and work towards the organisation's objectives is presented each year to the Annual General Meeting.

Bromley Mencap operates a policy of equal pay and aims to ensure that salaries reflect the knowledge, skills, responsibilities and personal competencies required for the satisfactory performance of each job. We use objective measures to determine our job levels and associated salaries. These are also set in the context of the jobs market and comparisons are made with similar jobs in other charities and relevant organisations.

For our employees we operate a consistent remuneration policy across all levels of the organisation including our Chief Executive and Key Management Personnel. The remuneration policy of Bromley Mencap is set by the Finance & General Purposes Committee, a sub-committee of our Board of Trustees.

Objectives, Activities & Public Benefit

The charity's objectives as stated in the revised governing document are

- the relief of people with disabilities, their families, dependants and carers, by the provision of services, support and information, leading to independent living opportunities/improved life chances and by challenging discrimination through campaigning, lobbying and promoting user representation.

"Disability" is defined as 'A physical, sensory, learning or mental impairment which has a substantial and long-term adverse effect on a person's ability to

carry out day-to-day activities'.

We seek to improve the lives of people with a disability, their parents and carers in whatever way we can. We achieve this by delivering a wide range of preventative, person-centred quality services including a telephone helpline, advocacy, information, advice and guidance, family support, an employment scheme, buddying for young disabled people, respite and short breaks, domiciliary care, social and leisure activities, a day opportunities programme, a specialised training centre, childminding, young carers support, peer support for older and mutual carers and independent living classes. As a member-led organisation all our services are consulted, evaluated, shaped and designed with disabled people and carers leading to improved health and well-being. We campaign and lobby at local level to ensure the voice and rights of disabled people and carers are represented.

We work closely and in partnership with other organisations who share our values, both in the Borough of Bromley and elsewhere. We work closely with the London Borough of Bromley and deliver services through consortia and partnerships. We are a founder member of Bromley Third Sector Enterprise CIC and our Chief Executive is one of its directors. We are affiliated to national Mencap but receive no funding from them.

Bromley Mencap is a user and member-led organisation with over 1,000 members. Members are represented on our sub-committees and Board of Trustees. All our activities, which are reported on below, focus on delivering our charitable aims and objectives and we refer to the Charity Commission's general guidance on public benefit when reviewing them and formulating our business plans. We are satisfied that Bromley Mencap is providing public benefit: regard for public benefit is included in the induction and training for all trustees, who look at the charity's activities in the round in order to decide what benefit to the public at large they can realistically provide.

We are supported by a strong team of 80 loyal and dedicated volunteers who help with fundraising, office administration and offer a range of support across a number of our services.

Fundraising

Bromley Mencap has considered the reporting requirements of the Charities (Protection and Social Investment) Act 2016 and fundraising is compliant with the recognised standards of fundraising (set out in the Code of Fundraising Practice) as well as those required under charity law and wider law.

The Chief Executive has overall responsibility for fundraising. An independent consultant provides expertise and professional support directly to the Chief Executive in respect of grants and trust applications. We have a small number of fundraising volunteers who are supervised and supported by the Deputy Chief Executive. Third party fundraisers are not used.

Bromley Mencap works to a fundraising strategy and persons acting on behalf of the charity do not subscribe to specific fundraising standards or a specific scheme for fundraising regulation. We closely monitor the fundraising activities of any person acting on behalf of the charity. No complaints have been received in respect of our fundraising activities, which are reported on regularly to the Fundraising Sub-

committee.

The protection of vulnerable people is central to Bromley Mencap's aims and objectives and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

Achievements & Performance

Chairman's Report

The return to normality after the COVID-19 pandemic continues and, this year, Bromley Mencap not only resumed its provision of services, we also continued to expand into new areas and activities as the need became apparent.

Demand for our popular day opportunities programmes grew and we have now secured new premises at Eden Park for our West Wickham service. We are very grateful to West Wickham Methodist Church for providing a venue for many years but, having our own building will mean we can extend our activities and make it 'home' for those attending each day. This becomes our 5th property and, in response, we have created a new role of Facilities Manager, to oversee responsibilities across our growing property portfolio.

The other good news on the premises front is our building on Station Road in Bromley which, later this year, will become an education centre providing accredited courses for students. This year the building has been used as a community hub providing a variety of activities and workshops which reduced the demand on our rooms at Rutland House.

I am delighted that we have ended the year with a financial surplus and the organisation in a financially healthy position. In November we welcomed Jonathan Pownall to the Board of Trustees as our new Treasurer, a role that is vital to the organisation as we continue to grow financially.

The continued growth of Bromley Mencap is led by the need for the various services and activities in Bromley and neighbouring boroughs. The ability to provide these services and activities to such a high standard, is thanks to the dedication and commitment of the staff, supported by volunteers and Trustees at every level.

Thank you to everyone involved with Bromley Mencap and I am confident our activities and success will continue into next year and beyond.

Chief Executive's Report

As we emerged from the most serious period of the COVID-19 pandemic and faced the challenges of higher inflation and cost of living increases, Bromley Mencap has

taken a leading role in delivering services to support disabled people and carers over the last year.

Our work in 2022-23 was aligned with the priorities in our strategic plan, as well as the planned activities in our annual work plan. The sections that follow give detail about each of our major programmes of work and their impact in 2022-23. As you will read, this was very much a year of significantly increased user numbers and percentages across almost all of our services.

The organisation had a very successful year with income increasing significantly and new services being developed. Our dedicated team of staff and volunteers delivered a wide range of quality, person centred services and set up new services to meet the needs of more disabled people, carers and families.

Some of our key achievements this year include:

- Refurbishing our new Training Centre in north Bromley
- Securing a 5-year Lottery Reaching Communities grant to fund our new Cost of Living support service and continue our Digital Champions project
- Negotiating new premises for our Day Service at West Wickham
- Approval by the Department of Education to deliver accredited training courses for young people with social, emotional and communication difficulties
- A new Supported Internship programme at Princess Royal University Hospital, in partnership with Project Search
- Successfully retendering, in partnership with the Bromley Third Sector Enterprise, to deliver the Bromley Well contract for a further five years to include additional funding for a new Employment Retention Officer and more resources to support people with learning disabilities
- Developing a new App for our Young Carers Service which is more accessible to young people and with improved communication channels

Demand for our support increased significantly, and this year we saw 2,201 new referrals to the organisation, an increase of 401 on the previous year. This year, through our outreach programmes, we saw 195 new members join the organisation, an increase of nearly 25% on last year, and we continue to have a membership of over 1,000 people.

Digitalisation became further embedded across Bromley Mencap, and we employed two people with a learning disability to act as Digital Champions in our Day Opportunities services. This has provided valuable learning to inform the future development of our digitalisation strategy for the organisation.

Quality lies at the heart of our services and we retained our accreditation for Investors in People, the Advice Quality Standard and the DWP Disability Confident award.

Our User Involvement Project grew throughout the year and was actively involved in the development of our new Training Centre, with focus groups and site visits used to determine what makes a good training environment. User involvement in our recruitment of new staff expanded greatly in the year, with a combination of disabled people being involved in interview panels and assessment exercises for potential candidates. In August we held a successful Garden Party, attended by over 50 people, to seek views on our user involvement strategy across the organisation.

During National Adults Safeguarding Week in November 2022, drop-in sessions were held at our Cotmandene and West Wickham Day Opportunities sites. The sessions gathered feedback from people with a learning disability in relation to the Bromley Adults Safeguarding Board public consultation.

We engaged with the local community through our monthly e-newsletter and bi-monthly Bulletin, which are sent to members and other interested parties including community groups, professionals, and local Councillors. We have a significant social media presence and communicate about our activities and local and national issues relating to disabled people on a regular basis. At year end, we had over 3,000 followers on Twitter, 1,500 followers on Facebook and 1,200 on Instagram, with audiences growing across all three platforms.

Throughout the year we attended a wide range of key strategic and operational groups within Bromley to represent the views of our members. These include:

- Voluntary Sector Strategic Network
- Bromley Safeguarding Adults Board
- SEND Governance Board
- Learning Disability Annual Health Check Task and Finish Group
- Bromley Children and Families Forum
- Autism All Age Partnership Board
- Bromley Adult Learning Board
- Learning Disability Carers Forum
- Learning Disability Partnership Board
- Learning Disability Provider Hub Meeting
- Learning Disability and Mental Health Provider Forum
- Parent Engagement Matters
- Down Syndrome Task Group

Our partnership work continued throughout the year and included successful collaborations and joint working with the following organisations:

- Bromley Third Sector Enterprise
- CASPA
- London South East Colleges
- Royal Mencap
- MyTime Active
- TLC Education Services
- Brent Knoll School
- Oxleas Physiotherapy and Psychology Teams
- The Glebe School
- Marjorie McClure School
- Riverside School
- Cabrini Care
- Diagrama

Our annual work programme had challenging targets and included developing and expanding services in the community. Highlights of the last twelve months include:

- Our Day Opportunities community-based programme for disabled adults delivered outcomes around increasing independence and promoting life skills.

Both services ran five days a week from Monday to Friday and 61 clients now attend the services each week

- At the Lodge we expanded the capacity of our training courses in Horticulture, Catering and Bicycle Maintenance. This enabled us to increase the number of students from 32 to 36 per week. Courses now run Monday to Friday each week
- Our community hub provided free bike hire to members of the local community and we worked with day services and the Oxleas Physiotherapy Team to deliver sessions for clients to promote wellbeing. We also worked with TLC Education Services, Brent Knoll School and Cabrini Care to deliver further sessions

We continued to be successful in supporting people to access welfare benefits, including Disability Living Allowance and Personal Independence Payment, securing over £600,000 for families, an increase of £350,000 on last year. We also helped people to secure over £20,000 in backdated payments at Tribunals and supported with applications to small grant funders for white goods and household items.

Key successes and achievements within our children and adult support services over the last year include:

- Support to 2021 individuals through our telephone helpline and at professional meetings with schools, the local authority and health professionals, an increase of 700 on last year
- 72 families were supported by our Specialist Autism Family Service for 6 to 12 week periods to meet key targets identified through individual family plans
- Delivery of 36 workshops for adults with learning disabilities and adults with physical disabilities covering issues around wellbeing, Cost of Living, debt management, housing and scams
- Twice weekly drop-ins were delivered for clients with learning difficulties and/or autism to reduce isolation and encourage peer support
- Recruitment and training of 5 telephone support volunteers to deliver emotional support to clients
- 85 disabled adults attended social and leisure activities including Monday Afternooners, Keep Fit, the Outdoor Activities Club and Discos, an increase of 20% on last year
- 20 informative workshops and lunches were provided for mutual carers as well as a monthly cookery class
- 189 families, an increase of 125% from last year, received 6,783 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies

Our Education and Employment Service delivered six different programmes over the last year. The service has seen a huge increase in referrals and has supported individuals to develop skills and increase their confidence to enable them to find and sustain paid employment, volunteering and work placements.

The expansion of our employment services to support more young people included Bromley Mencap becoming a registered training provider with Open College Network, London. This registration will enable us to deliver accredited vocational and life skills to disabled young people and adults within the borough. A full training programme will be delivered from our Training Centre over the academic year from September 2023.

The Education and Employment Service has supported 98 disabled people into mainstream jobs, an increase of 38% on last year, and created a total of 103 volunteering and work experience opportunities an increase of 21% compared to 2021/22. Key achievements this year included:

- Our job coaching agency provided a supported employment service for people with a learning disability and/or Autism who live in the borough of Bromley and the surrounding areas who have secured paid employment. We matched 36 clients with a trained job coach, an increase of 29% on the previous year, who worked with them on employment matters including support at interviews, inductions, travelling independently, performance at work and training
- The Employ Me London programme is drawing to the end of its two-year contract in July 2023. The programme has supported, so far, a total of 87 participants, from 16-24 years old, with 20 entering employment or apprenticeships and 16 accessing education and training
- Job clubs were held weekly across the community and involved independence and employment exercises, IT training, mock interview practice and one-to-one job search. We have engaged with 227 people in the borough through job clubs, employment drop-ins and community outreach events, marking an increase of 28% on last year
- Our new Employment Brokerage Service supported adults with a learning disability, who have a care package, into employment. The service is closely integrated to our job coaches to support and help clients maintain their employment. The service supported 20 people into paid employment, 2 with contracts over 16 hours and engaged with 60 employers during the year
- Our Supported Internship programmes in Bromley and Bexley, in partnership with London South East Colleges (LSEC), provided volunteering placements and employment opportunities for students with special education needs. This year the programme supported 43 Supported Internship students, an increase of 54% on last year. This included 19 High Needs students who secured outcomes including employment and volunteering placements at the end of their Internships
- Our Transitional Opportunities Project (TOP) supported groups of young people, aged 16 to 25, through Employability Workshops. The workshops provided support to 20 people to break down challenges around transitioning from school to employment, secure volunteering placements so new skills are learnt and gain work experience. Last year 6 young people were supported into volunteer placements and 5 were supported into paid employment
- Our Retention Worker supports individuals to remain in employment and this year, of the 10 people supported, all have maintained employment. We worked closely with employers to support them to make reasonable adjustments to individual roles and delivered disability awareness training
- 16 young people completed a certificated training course on Preparation for Employment which included work placement, volunteering and paid employment outcomes

This year our Bromley Well Pathways provided preventative support to disabled, vulnerable people and carers:

Bromley Mencap

1. 403 adults with learning difficulties/disabilities, up from 365 last year, benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience
2. 501 adults with physical disabilities, an increase on 360 last year, benefited from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments
3. 73 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence
4. 437 young carers were supported by our trained Advisors. Young carers attended leisure activities as a break from their caring duties as well as mentoring, workshops around coping strategies and individual counselling. There were 158 new referrals to this service this year. A new Young Carer App was developed to support Young Carers with access to forums, an activity calendar, newsletters and improved communication systems
5. 460 autistic young adults, up from 288 last year, accessed the Autism Pathway and received support around employment, welfare benefits and maintaining positive wellbeing
6. The Education and Employment Pathway supported 142 people with learning disabilities, physical disabilities, long term health conditions and mental health issues. This year our team supported 46 disabled people into paid employment and 92 people into volunteering and work experience.

We are very grateful to all our funders without whose support we would not have been able to achieve the wide range of outcomes this year. In particular, we are thankful for new and continued funds we received from a number of funders including the National Lottery Community Fund, Neighbourly, The Clothworkers Foundation, The Leathersellers Company, BBC Children in Need, Groundwork UK, City Bridge Trust and the London Borough of Bromley.

Community Fundraising has continued to be challenging in a post COVID-19 environment, however there were some notable successes, including the Summer and Christmas Fairs held at the Lodge in Norman Park which raised over £2,700. This provided a great opportunity for staff, volunteers, clients and their families to come together and for students and clients from our services to sell products created through our social enterprises.

A Christmas raffle took place along with supporter-led events in the local community, including quiz nights and raffles. Donations were received from TK Maxx and Homesense Foundation, First Sentier Investment, Grove Pensions Solution Ltd, the Southern Co-op and Identity E2E along with a number of donations from members of the Bromley Business Network. We were also very pleased to receive donations from local community groups including the Trinity United Reformed Church, the Rotary Club of Beckenham, West Kent Masons and the Bromley Inner Wheel Club.

Thank you to all our supporters and donors mentioned above and all those that have not been mentioned here but continue to donate, support and fundraise for us.

Future Strategy

Our future strategy is outlined in our Strategic Plan 2019 to 2023. Over the next twelve months we will begin consulting on our new Strategic Plan, building on our work and progress of the last 5 years. User involvement will lie at the heart of everything we do and will underpin the principles for developing and co-producing our Strategic Plan with disabled people, families and carers.

We will continue to promote our services to reach more vulnerable and disabled people and their families, ensuring that hard to reach people are made aware of how we can support them. Service developments will include transferring our West Wickham Day Service to our new premises at Eden Park and beginning to explore piloting evening and weekend day service provision.

In September we will be starting our new accredited training courses for 15 young people to support them into employment.

Our Cost of Living service will be promoted throughout the borough to support more disabled people with complex needs who have been hardest hit by inflationary increases and have less disposable income. We will support them through welfare benefits checks to maximise their income and secure grants and other support to avoid financial hardship. This project will work closely with our Digital Champions to support more disabled people to benefit from increasing opportunities around using technology.

We will be taking forward the findings of our review of Children's Services to ensure we reach more disabled children and young people and that our current service offer is meeting the needs of our members. In line with this we will be launching a new Outreach Strategy to build up our membership and promote what we do throughout Bromley and our neighbouring boroughs.

Our strategy will continue to build on our strengths to provide more and better services to disabled people and their families and carers.

Financial Review

Financial Position and Performance

Bromley Mencap has successfully bounced back from the pandemic and achieved income of £2,009,628 during the year (2021-22: £1,672,910). The majority of this represents increased levels of income from charitable activities and in particular direct payments, self funders and from the Department for Work and Pensions for job coaching. Investment income also increased, although fewer donations and legacies were received compared to last year.

Over 99% of our income was spent on charitable activities and the overall position before taking into account the performance of our investment portfolio was a small surplus of £5,213 (2021-22: £25,452).

Unrestricted funds showed a surplus of £11,100 (2021-22: £90,522) and restricted

funds a deficit of £5,887 (2021-22: deficit of £65,070) before transfers. Deficits are always expected in the case of some projects which are using up income received in previous years and are covered either by fund reserves or transfers from unrestricted funds.

Our investment portfolio continues to be affected by the wider economic situation and although the value of our funds has partially recovered from losses earlier in the year, as foreshadowed in last year's financial review, at the year end the position was a net loss of £25,301 (2021-22: gain of £18,788). Our investment managers report that the market is starting to show positive progress in 2023 although the effect of inflation and rising interest rates is expected to slow the economy as we move through the year.

After taking the performance on investments into account the charity made an overall net deficit of £20,088 (2021-22: surplus of £44,240). Total funds stand at £1,933,164 (2021-22: £1,953,252).

As noted in last year's report, the effects of the sale of No. 10 Bromley Common and repayment of the mortgage are reflected in this year's financial statements. This is shown by a reduction in tangible fixed assets of £1,080,655 and a reduction in liabilities of £631,702.

Reserves Policy

Unrestricted funds are needed:

- a. to provide short term working capital should a major planned funding stream unexpectedly cease,
- b. to cover governance, fund-raising and support costs without which the charity could not function and
- c. to provide protection for the staff in the event of the organisation being wound up.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- i. to cover six months income from our main provider of restricted funds (where restricted reserves are insufficient to cover this themselves),
- ii. to cover nine month's governance, fundraising and support costs and
- iii. to cover potential redundancy costs,

The level of reserves is monitored and reviewed by the trustees three times a year, whilst the reserves policy is reviewed annually.

At the end of the financial year total funds were £1,933,164 comprising restricted funds of £586,887 and unrestricted funds of £1,346,277. After deducting designated funds and income funds representing fixed assets, the amount of free reserves was £756,435 (2021-22: £392,928). The level of free reserves is higher than last year because No. 10 Bromley Common is no longer recognised as a tangible fixed asset following its sale. The trustees have set aside a designation of £500,000 for a similar property in the future.

The level of reserves required by the policy is £539,826 and thus the charity's reserves at the year end were above the level required by the reserves policy by £219,609

(2021-22: below by £66,176). The amount of reserves required by the policy has increased over the last year by £80,722.

Risk Management

The charity maintains a risk register which details the main risks to which the charity is exposed and actions to mitigate those risks. These actions are incorporated into the annual Work Programme which is reported on to the trustees. The risk register is reviewed annually by the Finance and General Purposes committee.

The register has been kept under review during the changing circumstances of the COVID-19 pandemic and ongoing changes to ways of working thereafter. Mitigating actions have been taken in areas considered at higher risk including the introduction of new or revised systems and procedures and the latest revision of the register has reduced risks in some areas. There are no areas currently considered at high risk. Two risks are judged to have increased and one decreased since the last review.

Investment Policy

Funds which are surplus to short-term working capital requirements are placed either in deposit accounts and fixed term bonds or in the charity's investment portfolio managed by Investec Wealth & Investment Limited.

The value of the portfolio at the year end was £453,896, (2021-22: £471,790), representing 28% of the total invested funds at that date(2021-22: 38%) . The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees. The overall investment objective is to provide a balanced return between income and capital. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement. The policy does not specify any social, environmental or ethical considerations to be taken into account but reserves the right for the Trustees to exclude investment in companies that carry on activities contrary to Bromley Mencap's aims or which would damage the charity's reputation. *We are evaluating changing the policy to specifically exclude investments that we do not consider appropriate.* In August 2023 the Charity Commission updated its guidance to trustees on investments to make it clear that that charities are able to invest responsibly and there is no overriding duty to maximise financial returns at the expense of reputational and other non-financial considerations.

Other cash and short term deposits of £1,325,406 at the year end are held with a number of different institutions to reduce risk(2021-22: £855,883) .

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Bromley Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that period. In preparing those accounts, the trustees are required to:

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

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;
- They have had due regard to guidance by the Charity Commission in respect of Public Benefit.

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.

Approval

This report was approved by the Board of Directors and Trustees on 11/9/23 2023 and signed on its behalf.



P Prentice (Chairman)

Independent Auditor's Report to the Members of Bromley Mencap

Opinion

We have audited the financial statements of Bromley Mencap (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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

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

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

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

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. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small

companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 related 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 the financial statements

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

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

Capability of the audit in detecting Irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

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

15 September 2023

Financial Statements for the Year Ended 31st March 2023

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Charitable Activities	2	955,898	943,795	1,899,693	1,539,464
Donations & legacies	3	55,263	5,335	60,598	109,512
Other trading activities	4	19,222	-	19,222	11,400
Investment Income	5	30,115	-	30,115	12,534
Total Income		1,060,498	949,130	2,009,628	1,672,910
Expenditure on					
Charitable activities		1,019,024	950,724	1,969,748	1,625,466
Raising funds		29,736	4,293	34,029	21,227
Other		638	-	638	765
Total Expenditure	6-15	1,049,398	955,017	2,004,415	1,647,458
Net Income / (expenditure) before net gains / (losses) on investments		11,100	(5,887)	5,213	25,452
Net gains/(losses) on investments	19	(25,301)	-	(25,301)	18,788
Net Income/(expenditure)		(14,201)	(5,887)	(20,088)	44,240
Transfers between funds		(16,288)	16,288	-	-
Net movement in funds		(30,489)	10,401	(20,088)	44,240
Reconciliation of funds					
Total funds brought forward at 1 April 2022		1,376,766	576,486	1,953,252	1,909,012
Total funds carried forward at 31 March 2023	23	1,346,277	586,887	1,933,164	1,953,252

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2022 or 2023 other than those included in the above statement.


The notes on pages 25 to 40 form part of these Financial Statements.

Balance Sheet as at 31st March 2023

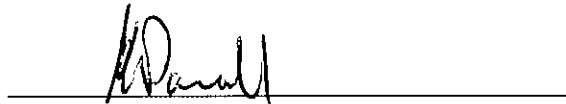
	Note	31 March 2023		31 March 2022	
		£	£	£	£
Fixed assets					
Tangible assets	16	23,061		1,098,483	
Investments	17	<u>2</u>		<u>2</u>	
			23,063		1,098,485
Current assets					
Debtors	18	291,835		362,014	
Cash at bank, on short term deposits and in hand		1,325,406		855,883	
Investments	19	<u>453,896</u>		<u>471,790</u>	
		2,071,137		1,689,687	
Liabilities					
Creditors falling due within one year	20	<u>(161,036)</u>		<u>(834,920)</u>	
Net current assets			1,910,101		854,767
Total assets less current liabilities			<u>1,933,164</u>		<u>1,953,252</u>
Net assets			<u>1,933,164</u>		<u>1,953,252</u>
The Funds of the Charity:	23				
Restricted funds			586,887		576,486
Unrestricted funds			1,346,277		1,376,766
Total Funds			<u>1,933,164</u>		<u>1,953,252</u>

The financial statements on pages 21 to 40 were approved by the Board of Directors & Trustees on ~~11/7/23~~ 2023

P Prentice (Chairman)



J Pownall (Director)



Statement of Cash Flows for the Year Ended 31st March 2023

	Total Funds £	Prior Year Funds £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	16,193	(78,263)	(Table (A) below)
Cash flows from Investing activities:			
Dividends, interest and rents from investments	30,114	12,534	
Purchase of property, plant and equipment	(18,330)	(76,016)	
Disposal of investments	1,080,655	-	
Purchase of investments	(7,407)	(5,230)	
Net cash used in investing activities:	<u>1,085,032</u>	<u>(68,712)</u>	
Cash flows from financing activities:			
Repayment of borrowing	(631,702)	(25,786)	
Net cash provided by (used in) financing activities	<u>(631,702)</u>	<u>(25,786)</u>	
Increase/(decrease) in cash and cash equivalents in year	469,523	(172,761)	
Cash and cash equivalents at the beginning of the year	855,883	1,028,644	Table (B) below
Cash and cash equivalents at the end of the year	<u>1,325,406</u>	<u>855,883</u>	Table (B) below

A: Reconciliation of net movement in funds to net cash flow from operating activities	Current Year £	Prior Year £
Net movement in funds for the year (as per the Statement of Financial Activities)	(20,088)	44,240
Adjustments for:		
Depreciation charges	13,097	12,930
Unrealised (gain)/loss on investments	25,301	(18,788)
Dividends & Interest from investment	(30,114)	(12,534)
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	70,179	(133,863)
Increase/(decrease) in creditors	(42,182)	29,752
Net cash provided by/(used in) operating activities	<u>16,193</u>	<u>(78,263)</u>
B: Analysis of cash and cash equivalents		
	Current Year £	Prior Year £
Cash in hand	166,222	81,820
Notice deposits & fixed term investments	1,159,184	774,063
Total cash and cash equivalents	<u>1,325,406</u>	<u>855,883</u>

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	81,820	84,402	-	166,222
Cash equivalents	774,063	385,121	-	1,159,184
Sub-total	855,883	469,523	-	1,325,406
Loans falling due within one year	(631,703)	631,703	-	-
TOTAL	224,180	1,101,226	-	1,325,406

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and to provide short term financial stability.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to Bromley Mencap that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a service is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

Resources expended

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:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure on raising funds includes the cost of running fundraising events and generating voluntary income.
- Other expenditure represents those items not falling into any other heading.

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 Bromley Mencap's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Buildings	50 years
Computers	3 years
Other equipment	5 years
Fixtures & fittings	5 years

Stock

Stock is included at the lower of cost or net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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.

Investments

Investments are held in a managed portfolio and included in the financial statements at their market value at the balance sheet date. Any unrealised gain or loss is taken to the Statement of Financial activities. Unrealised gains and losses are calculated as the difference between the market value at the year end and the opening market value and are disclosed separately.

Bromley Mencap

Pension Costs

The company operates a money purchase scheme which all employees are eligible to join. Pension costs shown in the financial statements represent the employer contribution to the scheme or to employees' personal pension schemes.

Taxation

As a charity, Bromley Mencap Limited is exempt on income and gains falling within section 466 – 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges arose on the ordinary activities for the year ended 31st March 2022.

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:			
Charitable Activities	655,608	883,856	1,539,464
Donations & legacies	97,046	12,466	109,512
Other trading activities	11,400	-	11,400
Investment income	12,534	-	12,534
Total Income	776,588	896,322	1,672,910
Expenditure			
Expenditure on charitable activities	674,800	950,666	1,625,466
Expenditure on raising funds	10,501	10,726	21,227
Other expenditure	765	-	765
Total Expenditure	686,066	961,392	1,647,458
Net Income / (expenditure) before net gains / (losses) on Investments	90,522	(65,070)	25,452
Net gains/(losses) on investments	18,788	-	18,788
Net Income/(expenditure)	109,310	(65,070)	44,240
Transfers between funds	(28,549)	28,549	-
Net movement in funds	80,761	(36,521)	44,240
Reconciliation of funds			
Total funds brought forward at 1 April 2021	1,296,005	613,007	1,909,012
Total funds carried forward at 31 March 2022	1,376,766	576,486	1,953,252

2. Income from Charitable Activities

2023

2022

Bromley Mencap

Restricted funds	£	£	£	£
Employment Services				
Bromley Third Sector Enterprise	108,852		105,270	
London Borough of Bromley	49,985		72,720	
		158,837		177,990
Children, Adult & Family Services				
London Borough of Bromley	230,723		154,266	
Bromley Third Sector Enterprise	366,137		294,816	
London Borough of Bromley	-		41,414	
Community Links	-		4,950	
National Lottery Community Fund	41,892		82,570	
Good Things Foundation	-		1,000	
Arnold Clark	-		1,000	
Screwfix Foundation	-		5,000	
Community Waves	14,247		3,253	
Four Acre Trust	-		18,245	
Royal Mencap	4,320		3,038	
Masonic Charity Trust	-		8,947	
Neighbourly	1,000		-	
The Clothworkers Foundation	9,900		-	
The Leathersellers Company	15,000		15,000	
BBC Children in Need	35,500		29,995	
Groundwork UK	8,597		16,248	
Other income from Charitable Activities	950		493	
		728,266		680,235
The Lodge				
City Bridge Trust	56,692		24,150	
Groundwork UK	-		1,481	
		56,692		25,631
		943,795		883,856
Unrestricted Funds				
Direct Payments & Self Funders	595,233		361,188	
City Bridge Trust	-		50,000	
Royal Mencap	67,200		58,000	
London & South East Colleges	71,904		48,633	
London Borough of Bromley	17,000		-	
Department for Work and Pensions	195,991		119,845	
Leisure Activity Income	3,144		1,168	
Small contracts	5,426		15,325	
Miscellaneous Income	-		1,449	
		955,898		655,608
		1,899,693		1,539,464

3. Donations and Legacies

Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
£	£	£	£

Bromley Mencap

Legacies:

HC Allen Trust	-	-	-	56,479
M Ramnath	2,000	-	2,000	-
Sundry	-	-	-	7,150

Donations & Core Costs Funding:

Trinity United Reformed Church	15,000	-	15,000	-
First Sentier Investment	3,500	-	3,500	-
HMRC Job Retention Scheme Grants	-	-	-	6,595

Identity E2E	8,500	-	8,500	5,000
Co-Operative Society	-	3,267	3,267	-
Community Fundraising Donations	12,565	-	12,565	17,297

Other Donations	13,698	2,068	15,766	16,991
	<u>55,263</u>	<u>5,335</u>	<u>60,598</u>	<u>109,512</u>

The aggregate value of unconditional donations from Trustees was £230 (2022: £335).

4. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Community Fundraising activities	8,927	-	8,927	5,940
Sales from Lodge Kiosk/Bike Sales	7,995	-	7,995	3,160
Donated Services & Facilities	2,300	-	2,300	2,300
	19,222	-	19,222	11,400

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Interest on Investment Portfolio	11,688	-	11,688	9,738
Bank Interest Receivable – UK	18,427	-	18,427	2,796
	30,115	-	30,115	12,534

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2023	Total 2022
	£	£	£	£	£
Charitable Activities					
Employment Services	380,618	23,083	118,105	521,806	437,632
Children, Adult & Family Services	773,607	224,808	120,699	1,119,114	971,349
Bromley Scope	9,283	2,408	2,277	13,968	14,111
The Lodge	158,734	36,198	27,596	222,528	156,309
No 10	-	89,944	-	89,944	42,913
Other Charitable Activities	1,564	824	-	2,388	3,152
	1,323,806	377,265	268,677	1,969,748	1,625,466
Cost of Fundraising	37,908	(16,028)	12,149	34,029	21,227
Other Expenditure	200,389	81,075	(280,826)	638	765
	1,562,103	442,312	-	2,004,415	
2022	1,303,708	343,750	-		1,647,458

7. Expenditure - Other Direct Costs

	2023		2022	
	£	£	£	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	33,759		68,599	
Childminder Costs	16,750		16,754	
Computer Costs	29,549		36,221	
Telephone, Postage, Printing & Stationery	9,613		11,184	
Staff Training	4,800		8,306	
Subcontracted Workshops	-		6,828	
Non Capital Furniture & Equipment	3,255		5,409	
Travel Costs	5,216		4,308	
Depreciation	11,709		11,549	
Recruitment & Other Staff Costs	14,702		4,885	
Professional Fees & Subscriptions	1,191		119	
Other Costs	50,953		53,981	
Gifts and Services in Kind	-		-	
Mortgage Interest	770		21,386	
Training Centre Works	69,250		-	
Improvements to the Lodge	4,013		-	
Loss on disposal of property	88,477		-	
Fundraising Charge	33,258		29,821	
		377,265		279,350
Cost of Fundraising				
Fundraising & Publicity	17,230		18,489	
Fundraising Charge	(33,258)		(29,821)	
		(16,028)		(11,332)
		361,237		268,018

8. Expenditure - Support Costs

	2023		2022
	£		£
Management Costs			
Staff Costs	124,764		119,822
HR Services	7,200		6,478
Other Costs	3,687		4,729
		135,651	131,029
Accounting Costs			
Staff Costs	70,576		60,235
Payroll Costs	2,241		2,039
Other Costs	6,770		4,995
		79,587	67,269
Office Costs			
Rent & Rates	26,640		27,156
Other Premises Costs	14,066		8,807
Insurance	5,020		4,240
Other Costs	13,255		11,533
		58,981	51,736
Governance Costs			
Audit Fees	5,239		5,326
Other Costs	1,368		2,345
		6,607	7,671
		280,826	257,705

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Total 2023	Total 2022
	£	£	£	£	£	£
Employment Services	60,727	24,506	29,914	2,958	118,105	99,055
Children, Adult and Family Services	53,275	39,108	25,721	2,595	120,699	126,597
Bromley Scope	1,171	473	576	57	2,277	2,809
The Lodge	17,952	7,245	1,525	874	27,596	17,098
Fundraising	2,526	8,255	1,245	123	12,149	9,716
Other (No 10)	-	-	-	-	-	2,430
	135,651	79,587	58,981	6,607	280,826	
2022	131,029	67,269	51,736	7,671		257,705

Basis of Allocation

Management costs	A combination of time and headcount
Accounting costs	A combination of time and headcount
Office costs	Headcount
Governance costs	A combination of time and headcount

10. Expenditure - Staff Costs

Staff costs totalling were made up as follows:

	2023	2022
	£	£
Wages & salaries	1,423,362	1,190,069
Social security costs	100,655	81,387
Pension costs	38,085	32,252
	<u>1,562,102</u>	<u>1,303,708</u>

The average number of full-time equivalent employees, analysed by function, was:

	2023	2022
Employment Services	15.50	10.75
Children, Adult & Family Services	26.50	24.50
Bromley Scope	.5	.5
The Lodge	5.0	2.75
Management & Fundraising	5.0	5.0
	<u>52.5</u>	<u>43.5</u>

The average number of employees in the Money Purchase Pension Scheme was 49 in 2023 (2022:39). All employees are offered the opportunity to join the Money Purchase Pension Scheme. If they have their own pension scheme they receive an Employer's contribution at the same rates as those in the Money Purchase Pension Scheme.

Bromley Mencap

Redundancy payments totalling £4,325 (2022: £0) were made during the year and are included in the wages and salaries figures above.

The trustees have considered the level of holiday entitlement carried forward at the year end and have decided that it is not material. An accrual has, therefore, not been made.

The average headcount during the year was 131 (2022: 117).

The number of employees whose earnings fell within the following bands :

	2023	2022
£70,000 - £79,999	1	1

The aggregate remuneration of key management personnel was £184,747 (2022: £181,361)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £9,237 (2022: £8,511).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2023	2022
	£	£
Operating lease rentals:		
Property	22,500	25,656
Depreciation	13,097	12,930
Auditor's remuneration:		
Audit fees	4,583	4,167

12. Donated Services and Facilities

The following amounts, estimated at market value where the actual cost is not known, were included under income.

	2023	2022
	£	£
Big Yellow – Storage	2,300	2,300
	<hr/>	<hr/>
	2,300	2,300

13. Indemnity Insurance

The cost of indemnity insurance to indemnify the Board and senior staff against the consequences of any neglect or default on their part was £1,902 (2022: £1,610).

14. Grants to Families

Grants to the value of £0 were paid out during the year (2022: £792).

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2022: £NIL).

No expenses were reimbursed to Trustees during the year (2022: £NIL).

There were no related party transactions (2022: £nil).

16. Tangible Fixed Assets

	Land & Buildings £	Office Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2022	1,080,655	81,335	12,975	1,174,965
Additions	-	15,612	2,718	18,330
Disposals	(1,080,655)	-	-	(1,080,655)
At 31 March 2023	-	96,947	15,693	112,640
Depreciation				
At 1 April 2022	-	64,312	12,170	76,482
Charge for year	-	12,254	843	13,097
At 31 March 2023	-	76,566	13,013	89,579
Book value at 31 March 2023	-	20,381	2,680	23,061
Book value at 31 March 2022	1,080,655	17,023	805	1,098,483

17. Fixed Asset Investments

The charity holds 2 shares of £1 each in its wholly owned subsidiary company Bromley Mencap Enterprises Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The company was dormant in the period under review and did not trade.

18. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments	19,142	15,618
Trade Debtors	233,192	275,458
Other debtors	34,121	67,282
Accrued income	5,380	3,656
	<u>291,835</u>	<u>362,014</u>

19. Investments

	2023	2022
	£	£
Investments at market value brought forward	471,790	447,772
Income including deposit interest	11,688	9,738
Management Fees	(4,281)	(4,508)
Unrealised gain/(loss) on Investment	(25,301)	18,788
	<u>453,896</u>	<u>471,790</u>

20. Creditors

	2023	2022
	£	£
Due within one year		
Other Taxation & Social Security costs	26,689	22,657
Other creditors & accruals	100,048	114,860
Mortgage Repayments	-	631,703
Deferred income	34,299	65,700
	<u>161,036</u>	<u>834,920</u>
	<u>161,036</u>	<u>834,920</u>

In October 2019 a loan of £668,500 was obtained. This was repayable over 20 years at an initial interest rate of 3.01% which was fixed until October 2029. The loan was settled in full in April 23.

Deferred income represents income received for services due to start on or after 1st April 2023, where costs have been included from that date onwards.

	2023	2022
	£	£
Balance at beginning of year	65,700	39,001
Amounts released to income	(65,700)	(39,001)
Amounts deferred in the year	34,299	65,700
Balance at the end of the year	<u>34,299</u>	<u>65,700</u>

21. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2023 are as follows:-

	Land & Buildings	Total 2023	Total 2022
	£	£	£
Payable			
Within one year	22,500	22,500	15,000
	<u>22,500</u>	<u>22,500</u>	<u>15,000</u>

22. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible fixed assets	12,043	11,018	23,061
Investment Assets	2	-	2
Current assets	1,420,297	650,840	2,071,137
Current liabilities	(86,065)	(74,971)	(161,036)
	1,346,277	586,887	1,933,164
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Tangible fixed assets	1,087,987	10,496	1,098,483
Investment Assets	2	-	2
Current assets	1,028,101	661,586	1,689,687
Current liabilities	(739,324)	(95,596)	(834,920)
	1,376,766	576,486	1,953,252

23. Movements in Funds

	Balance 1 April 2022	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2023
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	78,336	152,555	(177,892)	15,583	-	68,582
Scope Funds	311,266	736,366	(702,948)	705	-	345,389
The Lodge	186,445	-	(13,968)	-	-	172,477
Other	-	60,209	(60,209)	-	-	-
	439					439
	576,486	949,130	(955,017)	16,288	-	586,887
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	16,248	-	-	26,490	-	42,738
Cotmandene	21,703	-	-	(6,046)	-	15,657
The Lodge	-	-	-	-	-	-
Property	-	-	-	8,387	-	8,387
	500,000					500,000
	537,951	-	-	28,831	-	566,782
General Funds	838,815	1,060,498	(1,049,398)	(45,119)	(25,301)	779,495
	1,376,766	1,060,498	(1,049,398)	(16,288)	(25,301)	1,346,277
Total Funds	1,953,252	2,009,628	(2,004,415)	-	(25,301)	1,933,164

Bromley Mencap

Prior Year	Balance 1 April 2021	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2022
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	38,489	211,004	(171,157)	-	-	78,336
Scope Funds	373,523	659,687	(750,493)	28,549	-	311,266
The Lodge	200,556	-	(14,111)	-	-	186,445
Other	-	25,631	(25,631)	-	-	-
	439			-		439
	<u>613,007</u>	<u>896,322</u>	<u>(961,392)</u>	<u>28,549</u>	<u>-</u>	<u>576,486</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	18,830	-	-	(2,582)	-	16,248
Cotmandene	60,242	-	-	(38,539)	-	21,703
The Lodge	23,902	-	-	(23,902)	-	-
Property	18,787	-	-	(18,787)	-	-
	500,000			-		500,000
	<u>621,761</u>	<u>-</u>	<u>-</u>	<u>(83,810)</u>	<u>-</u>	<u>537,951</u>
Pension Reserve	-	-	-	-	-	-
General Funds	<u>674,244</u>	<u>776,588</u>	<u>(686,066)</u>	<u>55,261</u>	<u>18,788</u>	<u>838,815</u>
	<u>1,296,005</u>	<u>776,588</u>	<u>(686,066)</u>	<u>(28,549)</u>	<u>18,788</u>	<u>1,376,766</u>
Total Funds	<u>1,909,012</u>	<u>1,672,910</u>	<u>(1,647,458)</u>	<u>-</u>	<u>18,788</u>	<u>1,953,252</u>

Purposes of Restricted Funds

The income funds of the charity include restricted funds comprising unexpended balances of donations and grants held on trust to be applied for specific purposes, as explained in the Trustees Report.

Transfers totalling £16,288 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2022: £28,549).

Purposes of Designated Funds

The Board has set aside £66,782 (2022: £37,951) of unrestricted funds to fund anticipated funding shortfalls in ongoing projects during the next financial year. A further £500,000 has been set aside to fund expenditure in developing alternative premises.

Purposes of General Funds

General Funds are necessary to provide short term stability and working capital in the event of unforeseen funding problems. The level currently required, as specified in the reserves policy, is £539,826 (2022: £459,104).

24. Legal status of the charity

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

25. Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

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

Bromley Mencap

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BR2 9JG

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BROMLEY & LEWISHAM MENCAP

England & Wales - Charity number 800685

Accounts

Bromley Mencap

Report and Accounts
for the year ending
31st March 2022

Bromley Mencap

A Company Limited by Guarantee, Registered in England & Wales N° 2179385
Bromley Mencap is a Registered Charity, N° 800685

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Bromley Mencap

Reference & Administrative Information

Trustees

P Prentice	Chairman
A Kean	Vice Chairman
M Moore	Hon. Treasurer Left 14/2/22
B Austyn-Jones	
M Deves	Left 19/9/21
G Gostt	
K Farina	
Dr D Lambauer	Started 20/9/21
P Nash	
J Spencer	
P Williams	

Key Management Personnel

E Lynch MBE	Chief Executive
S Barnes	Deputy Chief Executive
C Stone	Head of Services (Children & Adults)
N Chetty	Employment Services Manager (Started June 21)

Name & Registered Office of the charity

The full name of the charity is Bromley Mencap and its registered office is Rutland House, 44 Masons Hill, Bromley, Kent BR2 9JG

Auditors

Goldwins, 75 Maygrove Road, West Hampstead, London, NW6 2EG

Bankers

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP

Investment Managers

Investec Wealth & Investment Ltd, 30 Gresham Street, London, EC2V 7QN

Trustees' Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in submitting their annual report and audited financial statements for the year ended 31st March 2022.

The charity is a charitable company limited by guarantee and was incorporated on 16 October 1987. It is governed by Articles of Association, which were last amended in October 2011.

Structure, Governance & Management

The charity is managed by a board of trustees elected by the membership, although the board also has the power to co-opt trustees during the year. Co-opted trustees are subject to approval by the membership at the next AGM. All new trustees undertake an induction period which includes training on good governance and legal responsibilities.

The board employs a chief executive to manage the organisation on a day-to-day basis. He is supported by a senior management team. There are clear reporting structures in place and every staff member has formal supervision with their manager. The chief executive reports directly to the board, who meet bi-monthly. Bromley Mencap has six sub-committees which have trustee and member representatives. The sub-committees meet regularly and report to the Council of Management.

The charity works to a five-year Strategic Plan which has annual work programmes. A report on the year's activities and work towards the organisation's objectives is presented each year to the Annual General Meeting.

Bromley Mencap operates a policy of equal pay and aims to ensure that salaries reflect the knowledge, skills, responsibilities and personal competencies required for the satisfactory performance of each job. We use objective measures to determine our job levels and associated salaries. These are also set in the context of the jobs market and comparisons are made with similar jobs in other charities and relevant organisations.

For our employees we operate a consistent remuneration policy across all levels of the organisation including our Chief Executive and Key Management Personnel. The remuneration policy of Bromley Mencap is set by the Finance & General Purposes Committee, a sub-committee of our Board of Trustees.

Objectives, Activities & Public Benefit

The charity's objectives as stated in the revised governing document are

- the relief of people with disabilities, their families, dependants and carers, by the provision of services, support and information, leading to independent living opportunities/improved life chances and by challenging discrimination through campaigning, lobbying and promoting user representation.

"Disability" is defined as 'A physical, sensory, learning or mental impairment which has a substantial and long-term adverse effect on a person's ability to carry out day-to-day activities'.

We seek to improve the lives of people with a disability, their parents and carers in whatever way we can. We achieve this by delivering a wide range of preventative, person-centred quality services including a telephone helpline, advocacy, information, advice and guidance, family support, an employment scheme, buddying for young disabled people, respite and short breaks, domiciliary care, social and leisure activities, a day opportunities programme, a specialised training centre, childminding, young carers support, peer support for older and mutual carers and independent living classes. As a member-led organisation all our services are consulted, evaluated, shaped and designed with disabled people and carers leading to improved health and well-being. We campaign and lobby at local level to ensure the voice and rights of disabled people and carers are represented.

We work closely and in partnership with other organisations who share our values, both in the Borough of Bromley and elsewhere. We work closely with the London Borough of Bromley and deliver services through consortia and partnerships. We are a founder member of Bromley Third Sector Enterprise CIC and our Chief Executive is one of its directors. We are affiliated to national Mencap but receive no funding from them.

Bromley Mencap is a user and member-led organisation with over 1,000 members. Members are represented on our sub-committees and Board of Trustees. All our activities, which are reported on below, focus on delivering our charitable aims and objectives and we refer to the Charity Commission's general guidance on public benefit when reviewing them and formulating our business plans. We are satisfied that Bromley Mencap is providing public benefit: regard for public benefit is included in the induction and training for all trustees, who look at the charity's activities in the round in order to decide what benefit to the public at large they can realistically provide.

We are supported by a strong team of 80 loyal and dedicated volunteers who help with fundraising, office administration and offer a range of support across a number of our services.

Fundraising

Bromley Mencap has considered the reporting requirements of the Charities (Protection and Social Investment) Act 2016 and fundraising is compliant with the recognised standards of fundraising (set out in the Code of Fundraising Practice) as well as those required under charity law and wider law.

The charity employs a part-time Community & Corporate Fundraiser who is line managed and supervised by the Chief Executive who has overall responsibility for fundraising. An independent consultant provides expertise and professional support directly to the Chief Executive in respect of grants and trust applications. We have a small number of fundraising volunteers who are supervised and supported by the Community & Corporate Fundraiser. Third party fundraisers are not used.

Bromley Mencap works to a fundraising strategy and persons acting on behalf of the charity do not subscribe to specific fundraising standards or a specific scheme for fundraising regulation. We closely monitor the fundraising activities of any person acting on behalf of the charity. No complaints have been received in respect of our fundraising activities, which are reported on regularly to the Fundraising Sub-committee.

The protection of vulnerable people is central to Bromley Mencap's aims and objectives and the charity is therefore always vigilant to the need to exercise care in this respect when

carrying out fundraising activities.

Achievements & Performance

Chairman's Report

This year we were delighted to celebrate our Platinum Anniversary marking 70 years since Bromley Mencap was first established.

I hope that the difficult period that we have encountered through the pandemic is coming to an end. I repeat what I said last year about how everyone at Bromley Mencap worked so hard to get through the problems and I am pleased to report that we have come out of the difficulties in a strong position.

We are continuing to develop our services to meet demand as it presents itself throughout the borough. To this end, we opened up a new day service in Orpington and have started planning to deliver day services to those families who live in the northern part of Bromley at more convenient locations, to reduce the need to travel across the borough.

I said last year that we were pursuing our plans for a new centre for community living to include a head office and an accessible base at premises on Bromley Common. Unfortunately, a combination of planning difficulties which would have prevented us from providing any meaningful day services, and the alarming cost of converting the property to office space, meant that we made the difficult decision to cancel the project. We successfully sold the property at auction and the search goes on for premises to accommodate our staff and services. In the meantime, we are looking for the most cost effective short-term leases to satisfy our requirements.

I would like to put on record our thanks and appreciation to Marion Moore who has stepped down from the Board after 8 years as our Treasurer. Marion's support over the years, on all finance related matters, has been much valued. Finally, and importantly, I wish to thank all the staff, volunteers and trustees for all that they do in support of Bromley Mencap.

Chief Executive's Report

I am pleased to report that, despite the ongoing challenges of the Covid pandemic and lockdowns, the organisation had a very successful year marking our Platinum Anniversary. Our brilliant team of staff and volunteers delivered a wide range of quality, person centred services, both virtually and face to face, and set up new services to meet the needs of more disabled people, carers and families.

Some of our key achievements this year include:

- Opening a second day service in Orpington which is now full 5 days a week
- Successfully tendering for new contracts including Employment Brokerage, an Autism Family Support Service and a new Short Breaks Service
- Launching a new User Involvement Project to ensure the views of disabled people and carers are heard and that our services are co-produced with disabled people

- Redesigning our website to include more resources and be more accessible to disabled people
- Establishing Digital Champion roles to support the digitalisation strategy across services
- Successfully applying to become a registered training provider with Open College Network London

The year was again significantly impacted by Covid, particularly in the early months. This meant that a major focus remained around promoting the digitalisation of our services, and ensuring access to equipment and support for disabled people and their families. Thanks to additional funding secured through the national Let's Get Digital programme, we were able to recruit two young adults with learning disabilities to work as Digital Champions in our Day Opportunities services, providing peer to peer support to help familiarise service users with digital tablets and the advantages of using technology. Having provided 85 laptops and tablets for disabled people and their families towards the end of the previous year, this enabled us to ensure that they had lasting use and that clients became familiar with the new technology.

The refresh of our website was completed, thanks to funding from the Lottery's Coronavirus Fund. The new website includes an overview of all our services, newsletters and additional resources in a clear easy-to-read style. We continued to produce a series of podcasts in partnership with clients, which have had 875 plays to date, and videos, which have had over 900 views.

Demand for our support increased significantly, and over the last twelve months we saw over 1,500 new referrals across all services. This year, through our outreach programmes, we saw 143 new members join the organisation and we continued to have a membership of over 1,000 people.

Quality lies at the heart of our services and we retained our accreditation for Investors in People, the Advice Quality Standard, and the DWP Disability Confident award.

Throughout the year we attended a wide range of key strategic and operational groups within Bromley, both virtually and face to face, to represent the views of our members. These include:

- Voluntary Sector Strategic Network
- Bromley Safeguarding Adults Board
- SEND Governance Board
- Learning Disability Annual Health Check Task and Finish Group
- Bromley Children and Families Forum
- Autism All Age Partnership Board
- Bromley Mobility Forum
- Bromley Adult Learning Board
- Learning Disability Carers Forum
- Learning Disability Working Group
- Learning Disability Partnership Board
- Learning Disability Provider Hub Meeting and
- Learning Disability and Mental Health Provider Forum

Our partnership working continued throughout the year and, despite the challenges of remote

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working, we maintained many successful collaborative working opportunities with the following organisations:

- Bromley Third Sector Enterprise
- CASPA
- London and South East Colleges
- Parkwood Hall School
- Royal Mencap
- MyTime Active
- Palace for Life Foundation
- Idverde
- Eleanor Care
- Zero to Hero Runners

Our annual work programme had challenging targets and included developing and expanding services in the community. Our work plan was impacted significantly by the pandemic with periods of closure due to government guidance, and the delivery methods for all our services changed to ensure our vulnerable clients continued to receive the support they required during this challenging period. Highlights of the last twelve months include:

- Our Day Opportunities community-based programme for disabled adults delivered outcomes around increasing independence and promoting life skills. The West Wickham service extended from 4 days to 5 days a week from July to meet demand, and the new service on Cotmandene Crescent in Orpington opened for 5 days a week in October. Both services operated under a strict Covid risk assessment to keep clients and staff as safe as possible
- The demand for our Personal Assistant Agency declined during the Covid lockdowns with clients and their families more cautious about staff coming into their homes. In December we took the decision to close the PA Agency to concentrate on other projects. In response, we deregistered the service with the Care Quality Commission
- At the Lodge we expanded the capacity of our training courses in Horticulture, Catering and Bicycle Maintenance. This enabled us to increase the number of students from 20 to 32 per week
- Our community hub provided free bike hire to members of the local community and we worked with day services and the Oxleas physiotherapy team to set up sessions for clients to promote wellbeing.

We continued to be successful in supporting people to access welfare benefits through our Lottery funded Community Outreach Project securing a total of £250,000 for families. We supported clients at Tribunal to secure backdated payments of £10,000 for welfare benefit awards and also supported with applications to small grant funders for white goods and household items.

Key successes and achievements within our children and adult support services over the last year include:

- Support to over 1,300 families through our telephone helpline and at professional meetings with schools, the local authority and health professionals
- Development of the Autism Family Support Service and the introduction of a new specialist family support service for those families with more complex needs. Families are supported intensively for 6-12 weeks to meet key targets

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- Our Children's Wellbeing Service, funded by BBC Children in Need, delivered a broad range of support for 140 families with a disabled child – through communication workshops for parents, hopes and ambition workshops for disabled young people and social and leisure activities for siblings and disabled young people. The project enabled us to deliver two very popular coach trips for 200 people – Legoland and Port Lympne Zoo – as Covid restrictions started to become relaxed
- Delivery of 27 online workshops, both in person and using Zoom, for adults with learning disabilities and adults with physical disabilities covering issues around wellbeing, Covid, debt management, housing and scams
- Twice weekly virtual peer support groups (Film Club and Catch up Friday) for those clients who continued to shield or were anxious about Covid
- Creation of peer support groups for our Autism Pathway, to increase social and leisure opportunities and to reduce isolation
- Recruitment and training of 3 telephone support volunteers to deliver emotional support to clients
- The contract for our Saturday Club Respite Scheme came to an end in March, and we supported 14 clients and their families to transition to a new provider. The staff team continue to work for Bromley Mencap and were redeployed to the short breaks team and within our day services
- 1 family accessed our home based sitting service which was linked to the Saturday Club
- 71 disabled adults attended Monday Afternooners, Keep Fit, the Outdoor Activities Club and Zoom Dances
- 20 informative workshops and lunches were provided for mutual carers as well as a monthly cookery class
- 84 families received 8,010 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies.

Our Education and Employment Service delivered seven different contracts over the last year. As Covid restrictions were lifted we were able to implement our Pathways to Employment programme, which provided workshops to young people to develop their employability skills. We also restarted our Young Disabled Peoples' Employment Project now known as the Transition Opportunities Project (TOP) which supports young people to break down challenges around transitioning from school to further education or education into employment.

The expansion of our employment services to support more young disabled people included Bromley Mencap becoming a registered training provider with Open College Network London in February. This registration will enable us to deliver accredited vocational and life skills to disabled young people and adults within the borough in the next financial year.

Despite the ongoing challenges of the pandemic this year we supported 71 disabled people into mainstream jobs and created a total of 85 volunteering and work experience opportunities.

Bromley Mencap

- Our job coaching agency provided a supported employment service for disabled people who live in the borough of Bromley and the surrounding areas who have secured paid employment. We matched 28 clients with a trained job coach who worked with them on employment matters including support at interviews, inductions, travel training, performance at work and online training
- Job clubs were held weekly across the community and involved team-building exercises, IT training, mock interview practice and one-to-one job search. Over the past year we have engaged with 177 disabled people in the borough through job clubs, employment drop-ins and community outreach events
- Our Step Forward project, based at Astley Day Centre, delivered weekly pre-employability workshop sessions for people with learning disabilities. All candidates have complex needs and the sessions support them to work towards a range of person-centred outcomes. The Step Forward Project supported 15 people with learning disabilities into paid employment and 15 people into volunteering positions. We supported 7 candidates, who were furloughed during lockdown, back into their jobs
- Our Supported Internship programmes in Bromley and Bexley, in partnership with London and South East Colleges, provided placements and employment opportunities for disabled students. This year the programme supported 28 high needs internship students across Bromley and Bexley by sourcing them internship placements and providing a job coach through our job coaching agency. 7 internship students were offered paid employment at the end of their internship and six were offered a volunteer placement
- Our Pathways to Employment Programme delivered weekly workshops to 12 young people supporting them with employment preparation, interview techniques and confidence building. This year the programme has supported 3 young people into paid employment, 1 young person into education and another young person into volunteering
- Our TOP programme supported three young people to transition to the next stage of their life including from sixth form to university and from an apprenticeship and alternative education to internship opportunities.

This year our Bromley Well Pathways provided preventative support to disabled, vulnerable people and carers.

1. 365 adults with learning difficulties/disabilities benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience
2. 360 adults with physical disabilities benefitted from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments.
3. 77 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence.
4. 559 young carers were supported by our trained Advisors. Young carers attended leisure activities as a break from their caring duties as well as mentoring, workshops around coping strategies and individual counselling. There were 163 new referrals to this service. A new Young Carer Group was created to work with young carers aged 16+ to support them through transition to adulthood.
5. 288 autistic young adults accessed the Autism Pathway and received support around employment, coping with lockdown and maintaining positive wellbeing.
6. The Education and Employment Pathway supported people with learning disabilities, physical disabilities, long term health conditions and mental health

issues. This year our team supported 50 disabled people into paid employment and 69 people into volunteering and work experience.

We are very grateful to all our funders without whose support we would not have been able to achieve the wide range of outcomes this year. In particular, we are thankful for new funds we received from a number of funders including BBC Children in Need, City Bridge Trust, Good Things Foundation, Arnold Clark Community Fund, Screwfix Foundation, Four Acre Trust, Masonic Charity Trust and the London Borough of Bromley.

Despite the difficulties of community fundraising caused by the pandemic, we marked our 70th Diamond Platinum Anniversary by setting up the Bromley 70 Challenge throughout July which encouraged people to take on challenges covering 7, 70 or even 700km. A team of Day Services staff completed an impressive 111 laps of Norman Park on July 13th raising over £600, and the challenge raised over £4,000 in total.

A Christmas raffle took place along with the resumption of supporter-led events in the local community, including quiz nights, music requests and raffles. Donations were received from several local businesses including from members of the Bromley Business Network, Identity E2E, TK Maxx & Homesense Foundation, Grove Pension Solutions Ltd and the Asda Foundation. We received community donations from Sundridge Park Golf Club, the Parochial Church Council of St Mary's Green Street Green, as well as several significant individual donations towards our vision for a Centre for Community Living. This year we were very grateful for a legacy from the H C Allen Will Trust.

Thank you to all our supporters and donors mentioned above and all those that have not been mentioned here but continue to donate, support and fundraise for us.

Future Strategy

Our future strategy is outlined in our Strategic Plan 2019 to 2024. Over the next twelve months we will be expanding our services to more vulnerable and disabled people and their families. This will include opening a new Day Opportunities service in the north of the borough to meet the growing demand for day services. We will also consult with our clients to determine potential demand for evening and weekend day service provision.

We will be launching our new accredited Training Centre to provide certificated learning opportunities to support more disabled people into paid employment.

We will continue to deliver on our digitalisation strategy to not only ensure our services are accessible to as many people as possible, but also, to support more disabled people to use and benefit from technologies. This will be particularly important to support more people around the cost of living crisis to enable them to maximise their income, secure new welfare benefits and access government financial support grants.

Our new User Involvement Project will underpin everything we do and support disabled people to be at the heart of every development across the organisation and to ensure our services are high quality and person centred.

This year we will be undertaking a strategic review of our children's services to increase outreach and develop services further to meet local need. We will continue to seek

alternative premises to achieve our vision of a Centre for Community Living in the borough.

Our strategy will continue to build on our strengths to provide more and better services to disabled people and their families and carers.

Financial Review

Financial Position and Performance

Despite the ongoing challenges posed by the COVID-19 pandemic, the charity remains in a strong financial position and delivered a positive financial result for the year.

The surplus for the year before including the increase in value of the charity's investment portfolio was £20,220. A final legacy donation of £56,479 was received in the year from the H C Allen Trust. Other generous donations and legacies also supported the charity's position.

Income from charitable activities increased overall by 20% with an increase in self funded income as COVID-19 restrictions eased, increased income from the Department for Work and Pension for the Job Coaching support and new grants for Core Costs received. These were offset by reduced COVID-19 funding and much less reliance on the Government's CJRS 'furlough' scheme.

Unrestricted funds showed an operating surplus of £85,291 representing an increase in income from self-funded services, together with additional commissioned and contracted services. This demonstrates the value which Bromley Mencap delivers for its beneficiaries as demand for these services continues to grow.

Restricted funds showed an operating deficit for the year of £65,070 before transfers (2020-21 surplus of £147,049). Deficits are always expected in the case of some projects which are using up income received in previous years. Deficits are either covered by fund reserves or transfers from unrestricted funds.

The investment portfolio showed a gain in value on the year of £24,018, although this has largely been reversed since the year end, by the uncertainty in the markets.

Following the end of the year, the property at No, 10 Bromley Common was sold and the mortgage repaid. This will be reflected in the accounts for 22/23.

Reserves Policy

Unrestricted funds are needed:

- (a) to provide short term working capital should a major planned funding stream unexpectedly cease,
- (b) to cover governance, fund-raising and support costs without which the charity could not function and
- (c) to provide protection for the staff in the event of the organisation being wound up.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (i) to cover six months income from our main provider of restricted funds (where restricted reserves are insufficient to cover this themselves),
- (ii) to cover nine month's governance, fundraising and support costs and
- (iii) to cover potential redundancy costs,

The level of reserves is monitored and reviewed by the trustees three times a year, whilst the reserves policy is reviewed annually.

At the end of the financial year total funds were £1,953,251 comprising restricted funds of £576,486 and unrestricted funds of £1,376,765. After deducting designated funds and income funds representing fixed assets, the amount of free reserves was £392,928. The level of reserves required by the policy is £459,104 and thus the charity's reserves at the year end were below the level required by the reserves policy by £66,176 (2021: £127,359). The amount of reserves required by the policy has increased over the last year by £35,408.

The shortfall in reserves will be addressed in the coming year through a new fundraising strategy with a focus on corporate giving.

Risk Management

The charity maintains a risk register which details the main risks to which the charity is exposed and actions to mitigate those risks. These actions are incorporated into the annual Work Programme which is reported on to the trustees. The risk register is reviewed annually by the Finance and General Purposes committee.

The register has been kept under review during the changing circumstances of the COVID-19 pandemic. Mitigating actions have been taken in areas considered at higher risk including the introduction of new or revised systems and procedures and the latest revision of the register has reduced risks in some areas. There are no areas currently considered at high risk.

Investment Policy

Funds which are surplus to short-term working capital requirements are placed either in deposit accounts and fixed term bonds or in the charity's investment portfolio managed by Investec Wealth & Investment Limited.

The value of the portfolio at the year end was £471,790, representing 38% of the total invested funds at that date. The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees. The overall investment objective is to provide a

balanced return between income and capital. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement. The policy precludes direct equity investment in companies with major involvement in tobacco, pornography, gambling, high interest rate lending and armaments and also reserves the right for the Trustees to exclude investment in companies that carry on activities contrary to Bromley Mencap's aims or which would damage the charity's reputation.

Other cash and short term deposits of £855,883 at the year end are held with a number of different institutions to reduce risk.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Bromley Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that period. In preparing those accounts, the trustees are required to:

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

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

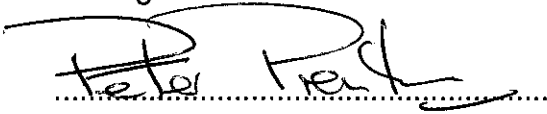
In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;
- They have had due regard to guidance by the Charity Commission in respect of Public Benefit.

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.

Approval

This report was approved by the Board of Directors and Trustees on 17 October 2022 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'Peter Prentice', written over a horizontal dotted line.

P Prentice (Chairman)

Independent Auditor's Report to the Members of Bromley Mencap

Opinion

We have audited the financial statements of Bromley Mencap (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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

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

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

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

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. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 related 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 the financial statements

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Anthony Epton

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

Date: 26 October 2022

Financial Statements for the Year Ended 31st March 2022

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Charitable Activities	2	655,608	883,856	1,539,464	1,281,740
Donations & legacies	3	97,046	12,466	109,512	756,444
Other trading activities	4	11,400	-	11,400	6,166
Investment income	5	12,534	-	12,534	3,088
Total income		776,588	896,322	1,672,910	2,047,438
Expenditure					
Expenditure on charitable activities		674,800	950,666	1,625,466	1,301,664
Expenditure on raising funds		10,501	10,726	21,227	27,907
Other expenditure		765	-	765	665
Total Expenditure	6-15	686,066	961,392	1,647,458	1,330,236
Net income / (expenditure) before net gains / (losses) on investments		90,522	(65,070)	25,452	717,202
Net gains/(losses) on investments	19	18,788	-	18,788	72,887
Net income/(expenditure)		109,310	(65,070)	44,240	790,089
Transfers between funds		(28,549)	28,549	-	-
Net movement in funds		80,761	(36,521)	44,240	790,089
Reconciliation of funds					
Total funds brought forward at 1 April 2021		1,296,005	613,007	1,909,012	1,118,923
Total funds carried forward at 31 March 2022	23	1,376,766	576,486	1,953,252	1,909,012

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2021 or 2022 other than those included in the above statement.

The notes on pages 24 to 41 form part of these Financial Statements.

Bromley Mencap

Balance Sheet as at 31st March 2022

	Note	31 March 2022		31 March 2021	
		£	£	£	£
Fixed assets					
Tangible assets	16	1,098,483		1,035,397	
Investments	17	<u>2</u>		<u>2</u>	
			1,098,485		1,035,399
Current assets					
Debtors	18	362,014		228,151	
Cash at bank and in hand		855,883		1,028,644	
Investments	19	<u>471,790</u>		<u>447,772</u>	
			1,689,687		1,704,567
Liabilities					
Creditors falling due within one year	20	<u>(834,920)</u>		<u>(198,585)</u>	
Net current assets			854,767		1,505,982
Total assets less current liabilities			<u>1,953,252</u>		<u>2,541,381</u>
Creditors Amounts falling due after one year	20		-		(632,369)
Net assets			<u>1,953,252</u>		<u>1,909,012</u>
The Funds of the Charity:	23				
Restricted funds			576,486		613,007
Unrestricted funds			1,376,766		1,296,005
Total Funds			<u>1,953,252</u>		<u>1,909,012</u>

The financial statements on pages 20 to 41 were approved by the Board of Directors & Trustees on 17 OCTOBER 2022

P Prentice (Chairman)



Statement of Cash Flows for the Year Ended 31st March 2022

	Total Funds £	Prior Year Funds £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	(78,263)	748,748	(Table (A) below)
Cash flows from investing activities:			
Dividends, interest and rents from investments	12,534	8,922	
Purchase of property, plant and equipment	(76,016)	(35,918)	
Purchase of investments	(5,230)	(19,917)	
Net cash used in investing activities:	(68,712)	(46,913)	
Cash flows from financing activities:			
Cash inflows from new borrowing	-	-	
Repayment of borrowing	(25,786)	(11,009)	
Net cash provided by (used in) financing activities	(25,786)	(11,009)	
Increase/(decrease) in cash and cash equivalents in year	(172,761)	690,826	
Cash and cash equivalents at the beginning of the year	1,028,644	337,818	Table (B) below
Cash and cash equivalents at the end of the year	855,883	1,028,644	Table (B) below

A: Reconciliation of net movement in funds to net cash flow from operating activities	Current Year £	Prior Year £
Net movement in funds for the year (as per the Statement of Financial Activities)	44,240	790,089
Adjustments for:		
Depreciation charges	12,930	10,275
Unrealised (gain)/loss on investments	(18,788)	(67,970)
Dividends & Interest from investment	(12,534)	(8,922)
(Increase)/decrease in stocks	-	136
(Increase)/decrease in debtors	(133,863)	23,458
Increase/(decrease) in creditors	29,752	1,682
Net cash provided by/(used in) operating activities	(78,263)	748,748
B: Analysis of cash and cash equivalents		
	Current Year £	Prior Year £
Cash in hand	81,820	148,602
Notice deposits (less than 90 days)	774,063	880,042
Total cash and cash equivalents	855,883	1,028,644

Bromley Mencap

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	148,602	(66,782)	-	81,820
Cash equivalents	880,042	(105,979)	-	774,063
Sub-total	1,028,644	(172,761)	-	855,883
Loans falling due within one year	(25,122)	(606,581)	-	(631,703)
Loans falling due after more than one year	(632,369)	632,369	-	-
TOTAL	371,153	(146,973)	-	224,180

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and to provide short term financial stability.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to Bromley Mencap that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a service is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

Resources expended

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:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure on raising funds includes the cost of running fundraising events and generating voluntary income.
- Other expenditure represents those items not falling into any other heading.

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 Bromley Mencap's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Buildings	50 years
Computers	3 years
Other equipment	5 years
Fixtures & fittings	5 years

As the newly purchased building is not yet in the condition necessary for it to be capable of operating in the manner intended by management, we have decided not to apply a depreciation charge in this year's accounts.

Stock

Stock is included at the lower of cost or net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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.

Investments

Investments are held in a managed portfolio and included in the financial statements at their market

Bromley Mencap

value at the balance sheet date. Any unrealised gain or loss is taken to the Statement of Financial activities. Unrealised gains and losses are calculated as the difference between the market value at the year end and the opening market value and are disclosed separately.

Pension Costs

The company operates a money purchase scheme which all employees are eligible to join. Pension costs shown in the financial statements represent the employer contribution to the scheme or to employees' personal pension schemes.

Taxation

As a charity, Bromley Mencap Limited is exempt on income and gains falling within section 466 – 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges arose on the ordinary activities for the year ended 31st March 2022.

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income from:			
Charitable activities	246,248	1,035,492	1,281,740
Donations & legacies	740,908	15,536	756,444
Other trading activities	6,166	-	6,166
Investment income	3,088	-	3,088
Total income	996,410	1,051,028	2,047,438
Expenditure			
Expenditure on charitable activities	399,480	902,184	1,301,664
Expenditure on raising funds	26,112	1,795	27,907
Other expenditure	665	0	665
Total Expenditure	426,257	903,979	1,330,236
Net income / (expenditure) before net gains / (losses) on investments	570,153	147,049	717,202
Net gains/(losses) on investments	72,887	-	72,887
Net income/(expenditure)	643,040	147,049	790,089
Transfers between funds	(9,230)	9,230	-
Other recognised gains/(losses):			
Provision for pension scheme deficit	-	-	-
Net movement in funds	633,810	156,279	790,089
Reconciliation of funds			
Total funds brought forward at 1 April 2020	662,195	456,728	1,118,923
Total funds carried forward at 31 March 2021	1,296,005	613,007	1,909,012

2. Income from Charitable Activities

Restricted funds	2022		2021	
	£	£	£	£
Employment Services				
Bromley Third Sector Enterprise	105,270		104,440	
London Borough of Bromley	72,720		72,720	
		177,990		177,160
Children, Adult & Family Services				
London Borough of Bromley	154,266		193,081	
Bromley Third Sector Enterprise	294,816		292,909	
London Community Fund COVID Wave 3	-		34,000	
London Borough of Bromley	41,414		41,414	
Community Links	4,950		10,000	
National Lottery Community Fund	82,570		80,179	
National Lottery COVID Funding	-		66,000	
London Community Foundation	-		2,450	
Good Things Foundation	1,000		-	
Arnold Clark	1,000		-	
Screwfix Foundation	5,000		-	
Community Waves	3,253		-	
Four Acre Trust	18,245		-	
Baily Thomas	-		5,000	
Royal Mencap	3,038		2,482	
Masonic Charity Trust	8,947		-	
Bromcare Homes – Independent Living Fund	-		23,902	
Bromcare Homes – Colin Tamblyn Fund	-		3,608	
LBB – Early Years Equipment Fund	-		4,731	
The Leathersellers Company	15,000		15,000	
BBC Children in Need	29,995		37,355	
Groundwork UK	16,248		3,749	
Other Income from Charitable Activities	493		2,905	
Donated Services & Facilities	-		360	
		680,235		819,125
The Lodge				
City Bridge Trust	24,150		31,553	
Groundwork UK	1,481		494	
Baily Thomas	-		5,000	
Cycling Grants London	-		2,160	
		25,631		39,207
		883,856		1,035,492

Bromley Mencap

Unrestricted Funds

Direct Payments & Self Funders	361,188	137,466
City Bridge Trust	50,000	-
Royal Mencap	58,000	-
London & South East Colleges	48,633	32,244
London Borough of Bromley	-	44,270
Department for Work and Pensions	119,845	26,850
Leisure Activity Income	1,168	228
Small contracts	15,325	5,190
Miscellaneous Income	1,449	-
	655,608	246,248
	1,539,464	1,281,740

3. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Legacies:				
HC Allen Trust	56,479	-	56,479	525,000
K Goldman	-	-	-	5,000
Sundry	-	7,150	7,150	1,258
Donations & Core Costs Funding:				
D Pope	-	-	-	26,667
Sundridge Park Golf Club	-	-	-	7,223
HMRC Job Retention Scheme Grants	6,595	-	6,595	116,724
City Bridge Trust	-	-	-	16,097
Baily Thomas	-	-	-	5,000
Sir Jules Thor Trust	-	-	-	1,250
Identity E2E	5,000	-	5,000	4,000
BBC Children in Need	-	-	-	4,862
Community Fundraising Donations	17,297	-	17,297	15,326
B&Q Foundations	-	-	-	5,000
The Haremead Trust	-	-	-	5,000
Other Donations	11,675	5,316	16,991	18,037
	97,046	12,466	109,512	756,444

The aggregate value of unconditional donations from Trustees was £335 (2021: £224)

4. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Community Fundraising activities	5,940	-	5,940	2,865
Sales from Lodge Kiosk/Bike Sales	3,160	-	3,160	1,001
Donated Services & Facilities	2,300	-	2,300	2,300
	11,400	-	11,400	6,166

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Interest on Investment Portfolio	9,738	-	9,738	-
Bank Interest Receivable – UK	2,796	-	2,796	3,088
	12,534	-	12,534	3,088

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2022	Total 2021
	£	£	£	£	£
Charitable Activities					
Employment Services	299,803	38,774	99,055	437,632	279,397
Children, Adult & Family Services	664,011	180,741	126,597	971,349	867,377
Bromley Scope	9,624	1,678	2,809	14,111	13,573
The Lodge	110,562	28,649	17,098	156,309	104,013
No 10	11,762	28,721	2,430	42,913	35,053
Other Charitable Activities	2,365	787	-	3,152	2,251
	1,098,127	279,350	247,989	1,625,466	1,301,664
Cost of Fundraising	22,843	(11,332)	9,716	21,227	27,907
Other Expenditure	182,738	75,732	(257,705)	765	665
	1,303,708	343,750	-	1,647,458	
2021	1,071,588	258,648	-		1,330,236

7. Expenditure - Other Direct Costs

	2022		2021	
	£	£	£	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	68,599		26,127	
Childminder Costs	16,754		15,801	
Computer Costs	36,221		38,448	
Telephone, Postage, Printing & Stationery	11,184		8,657	
Staff Training	8,306		6,362	
Subcontracted Workshops	6,828		3,548	
Non Capital Furniture & Equipment	5,409		3,663	
Travel Costs	4,308		2,271	
Depreciation	11,549		9,028	
Recruitment & Other Staff Costs	4,885		5,639	
Professional Fees & Subscriptions	119		14,110	
Other Costs	53,981		24,160	
Gifts and Services in Kind	-		360	
Mortgage Interest	21,386		20,025	
Fundraising Charge	29,821		30,912	
		279,350		209,111
Cost of Fundraising				
Fundraising & Publicity	18,489		13,354	
Fundraising Charge	(29,821)		(30,912)	
		(11,332)		(17,558)
		268,018		191,553

8. Expenditure - Support Costs

	2022		2021
	£		£
Management Costs			
Staff Costs	119,822		97,017
HR Services	6,478		4,200
Other Costs	4,729		10,169
		131,029	111,386
Accounting Costs			
Staff Costs	60,235		62,900
Payroll Costs	2,039		2,113
Other Costs	4,995		2,942
		67,269	67,955
Office Costs			
Rent & Rates	27,156		21,526
Other Premises Costs	8,807		7,943
Insurance	4,240		3,613
Other Costs	11,533		11,179
		51,736	44,261
Governance Costs			
Audit Fees	5,326		5,026
Other Costs	2,345		366
		7,671	5,392
		<u>257,705</u>	<u>228,994</u>

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Lodge Costs	Total 2022	Total 2021
	£	£	£	£	£	£	£
Employment Services	53,750	18,542	23,616	3,147	-	99,055	61,586
Children, Adult and Family Services	60,263	37,952	24,854	3,528	-	126,597	128,512
Bromley Scope	1,524	526	670	89	-	2,809	2,932
The Lodge	11,563	3,988	870	677	-	17,098	17,375
Fundraising	2,611	5,805	1,147	153	-	9,716	13,444
Other (No 10)	1,318	456	579	77	-	2,430	5,145
	<u>131,029</u>	<u>67,269</u>	<u>51,736</u>	<u>7,671</u>	<u>-</u>	<u>257,705</u>	
2021	<u>111,386</u>	<u>67,956</u>	<u>44,260</u>	<u>5,392</u>	<u>-</u>		<u>228,994</u>

Basis of Allocation

Management costs	A combination of time and headcount
Accounting costs	A combination of time and headcount
Office costs	Headcount
Governance costs	A combination of time and headcount

10. Expenditure - Staff Costs

Staff costs totalling were made up as follows:

	2022	2021
	£	£
Wages & salaries	1,190,069	982,071
Social security costs	81,387	62,234
Pension costs	32,252	27,283
	<u>1,303,708</u>	<u>1,071,588</u>

The average number of full-time equivalent employees, analysed by function, was:

	2022	2021
Employment Services	10.75	6.5
Children, Adult & Family Services	24.50	19.75
Bromley Scope	.5	.5
The Lodge	2.75	2.75
Management & Fundraising	5.0	4.5
	<u>43.5</u>	<u>34.0</u>

The average number of employees in the Money Purchase Pension Scheme was 39 in 2022 (2021:36). All employees are offered the opportunity to join the Money Purchase Pension Scheme. If they have their own pension scheme they receive an Employer's contribution at the same rates as those in the Money Purchase Pension Scheme.

Bromley Mencap

Redundancy payments totalling £0 (2021: £0) were made during the year and are included in the wages and salaries figures above.

The trustees have considered the level of holiday entitlement carried forward at the year end and have decided that it is not material. An accrual has, therefore, not been made.

The average headcount during the year was 117 (2021: 113).

The number of employees whose earnings fell within the following bands :

	2022	2021
£60,000 - £69,999	-	1
£70,000 - £74,999	1	-

The aggregate remuneration of key management personnel was £181,361 (2021: £166,574)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £8,511 (2021: £7,073).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2022	2021
	£	£
Operating lease rentals:		
Property	25,656	20,210
Depreciation	12,930	10,275
Auditor's remuneration:		
Audit fees	5,326	5,000

12. Donated Services and Facilities

The following amounts, estimated at market value where the actual cost is not known, were included under income.

	2022	2021
	£	£
Big Yellow – Storage	2,300	2,300
Other	-	360
	<u>2,300</u>	<u>2,660</u>

13. Indemnity Insurance

The cost of indemnity insurance to indemnify the Board and senior staff against the consequences of any neglect or default on their part was £1,610 (2021: £2,171).

14. Grants to Families

Grants to the value of £792 were paid out during the year (2021: £2,431).

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2021: £NIL).

No expenses were reimbursed to Trustees during the year (2021: £NIL).

There were no related party transactions (2021: £nil).

16. Tangible Fixed Assets

	Land & Buildings £	Office Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2021	1,017,788	69,026	12,135	1,098,949
Additions	62,867	12,309	840	76,016
Disposals	-	-	-	-
At 31 March 2022	1,080,655	81,335	12,975	1,174,965
Depreciation				
At 1 April 2021	-	51,682	11,870	63,552
Charge for year	-	12,630	300	12,930
Disposals	-	-	-	-
At 31 March 2022	-	64,312	12,170	76,482
Book value at 31 March 2022	1,080,655	17,024	804	1,098,483
Book value at 31 March 2021	1,017,788	17,344	265	1,035,397

17. Fixed Asset Investments

The charity holds 2 shares of £1 each in its wholly owned subsidiary company Bromley Mencap Enterprises Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The company was dormant in the period under review and did not trade.

18. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments	15,618	17,223
Trade Debtors	275,458	143,870
Other debtors	67,282	60,722
Accrued income	3,656	6,336
	<u>362,014</u>	<u>228,151</u>

19. Investments

	2022	2021
	£	£
Investments at market value brought forward	447,772	359,885
Additions	-	15,000
Income including deposit interest	9,738	8,922
Management Fees	(4,508)	(4,005)
Unrealised gain/(loss) on investment	18,788	67,970
	<u>471,790</u>	<u>447,772</u>

20. Creditors

	2022	2021
	£	£
Due within one year		
Other Taxation & Social Security costs	22,657	17,957
Other creditors & accruals	114,860	116,505
Mortgage Repayments	631,703	25,122
Deferred income	65,700	39,001
	<u>834,920</u>	<u>198,585</u>
Due after one year	-	632,369
Mortgage Repayments	<u>834,920</u>	<u>830,954</u>

In October 2019 a loan of £668,500 was obtained. This is repayable over 20 years at an initial interest rate of 3.01% which is fixed until October 2029. The loan was settled in full post year end.

Deferred income represents income received for services due to start on or after 1st April 2022, where costs have been included from that date onwards.

	2022	2021
	£	£
Balance at beginning of year	39,001	71,284
Amounts released to income	(39,001)	(71,284)
Amounts deferred in the year	65,700	39,001
Balance at the end of the year	<u>65,700</u>	<u>39,001</u>

21. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2022 are as follows:-

	Land & Buildings	Other Leases	Total 2022	Total 2021
	£	£	£	£
Payable				
Within one year	22,500	-	22,500	15,000
	<u>22,500</u>	<u>-</u>	<u>22,500</u>	<u>15,000</u>

22. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Tangible fixed assets	1,087,987	10,496	1,098,483
Investment Assets	2	-	2
Current assets	1,028,101	661,586	1,689,687
Current liabilities	(739,324)	(95,596)	(834,920)
Long term liabilities	-	-	-
	1,376,766	576,486	1,953,252

Prior Year	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Tangible fixed assets	1,023,196	12,201	1,035,397
Investment Assets	2	-	2
Current assets	1,030,388	674,179	1,704,567
Current liabilities	(125,212)	(73,373)	(198,585)
Long term liabilities	(632,369)	-	(632,369)
	1,296,005	613,007	1,909,012

23. Movements in Funds

	Balance 1 April 2021 £	Income £	Expenditure £	Net Transfers £	Gain on Investment £	Balance 31 March 2022 £
Restricted Funds						
Employment Services Children, Adult & Family Services	38,489	211,004	(171,157)	-	-	78,336
Scope Funds	373,523	659,687	(750,493)	28,549	-	311,266
The Lodge	200,556	-	(14,111)	-	-	186,445
Other	-	25,631	(25,631)	-	-	-
	439			-		439
	<u>613,007</u>	<u>896,322</u>	<u>(961,392)</u>	<u>28,549</u>	<u>-</u>	<u>576,486</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	18,830	-	-	(2,582)	-	16,248
Cotmandene	60,242	-	-	(38,539)	-	21,703
The Lodge	23,902	-	-	(23,902)	-	-
Centre for Community Living	18,787	-	-	(18,787)	-	-
	500,000			-		500,000
	<u>621,761</u>	<u>-</u>	<u>-</u>	<u>(83,810)</u>	<u>-</u>	<u>537,951</u>
Pension Reserve	-	-	-	-	-	-
General Funds	674,244	776,588	(686,066)	55,261	18,788	838,815
	<u>1,296,005</u>	<u>776,588</u>	<u>(686,066)</u>	<u>(28,549)</u>	<u>18,788</u>	<u>1,376,766</u>
Total Funds	<u>1,909,012</u>	<u>1,672,910</u>	<u>(1,647,458)</u>	<u>-</u>	<u>18,788</u>	<u>1,953,252</u>

Bromley Mencap

Prior Year

	Balance 1 April 2020	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2021
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	36,383	187,692	(185,586)	-	-	38,489
Scope Funds	206,148	822,655	(664,510)	9,230	-	373,523
The Lodge	213,758	370	(13,572)	-	-	200,556
No 10	-	40,311	(40,311)	-	-	-
	439	-	-	-	-	439
	456,728	1,051,028	(903,979)	9,230	-	613,007
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	10,620	-	-	8,210	-	18,830
	46,272	-	-	13,970	-	60,242
Cotmandene	-	-	-	23,902	-	23,902
No 10	-	-	-	500,000	-	500,000
The Lodge	9,793	-	-	8,994	-	18,787
	66,685	-	-	555,076	-	621,761
General Funds	595,510	996,410	(426,257)	(564,306)	72,887	674,244
	662,195	996,410	(426,257)	(9,230)	72,887	1,296,005
Total Funds	1,118,923	2,047,438	(1,330,236)	-	72,887	1,909,012

Purposes of Restricted Funds

The income funds of the charity include restricted funds comprising unexpended balances of donations and grants held on trust to be applied for specific purposes, as explained in the Trustees Report.

Transfers totalling £28,549 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2021: £9,230).

Purposes of Designated Funds

The Board has set aside £37,951 (2021: £97,860) of unrestricted funds to fund anticipated funding shortfalls in ongoing projects during the next financial year. A further £500,000 has been set aside to fund expenditure in developing a Centre for Community Living.

Purposes of General Funds

General Funds are necessary to provide short term stability and working capital in the event of unforeseen funding problems. The level currently required, as specified in the reserves policy, is £459,104 (2021: £423,696).

24. Legal status of the charity

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

25. Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

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

Bromley Mencap

Bromley Mencap

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BR2 9JG

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BROMLEY & LEWISHAM MENCAP

England & Wales - Charity number 800685

Accounts

Bromley Mencap

Report and Accounts
for the year ending
31st March 2021

Bromley Mencap

A Company Limited by Guarantee, Registered in England & Wales N° 2179385

Bromley Mencap is a Registered Charity, N° 800685

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Reference & Administrative Information

Trustees

P Prentice	Chairman
A Kean	Vice Chairman
M Moore	Hon. Treasurer
B Austyn-Jones	
M Deves	
G Gostt	
K Farina	
P Nash	
J Spencer	
P Williams	

Key Management Personnel

E Lynch MBE	Chief Executive
M Mason	Assistant Chief Executive (Left May 20)
S Barnes	Deputy Chief Executive (Joined Oct 20)
C Stone	Head of Services (Children & Adults)
S Vinall	Head of Education and Employment (Left Dec 20)

Name & Registered Office of the charity

The full name of the charity is Bromley Mencap and its registered office is Rutland House, 44 Masons Hill, Bromley, Kent BR2 9JG

Auditors

Goldwins, 75 Maygrove Road, West Hampstead, London, NW6 2EG

Bankers

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP

Investment Managers

Investec Wealth & Investment Ltd, 30 Gresham Street, London, EC2V 7QN

Trustees' Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in submitting their annual report and audited financial statements for the year ended 31st March 2021.

The charity is a charitable company limited by guarantee and was incorporated on 16 October 1987. It is governed by Articles of Association, which were last amended in October 2011.

Structure, Governance & Management

The charity is managed by a board of trustees elected by the membership, although the board also has the power to co-opt trustees during the year. Co-opted trustees are subject to approval by the membership at the next AGM. All new trustees undertake an induction period which includes training on good governance and legal responsibilities.

The board employs a chief executive to manage the organisation on a day-to-day basis. He is supported by a senior management team. There are clear reporting structures in place and every staff member has formal supervision with their manager. The chief executive reports directly to the board, who meet bi-monthly. Bromley Mencap has six sub-committees which have trustee and member representatives. The sub-committees meet regularly and report to the Council of Management.

The charity works to a five-year Strategic Plan which has annual work programmes. A report on the year's activities and work towards the organisation's objectives is presented each year to the Annual General Meeting.

Bromley Mencap operates a policy of equal pay and aims to ensure that salaries reflect the knowledge, skills, responsibilities and personal competencies required for the satisfactory performance of each job. We use objective measures to determine our job levels and associated salaries. These are also set in the context of the jobs market and comparisons are made with similar jobs in other charities and relevant organisations.

For our employees we operate a consistent remuneration policy across all levels of the organisation including our Chief Executive and Key Management Personnel. The remuneration policy of Bromley Mencap is set by the Finance & General Purposes Committee, a sub-committee of our Board of Trustees.

Objectives, Activities & Public Benefit

The charity's objectives as stated in the revised governing document are

- the relief of people with disabilities, their families, dependants and carers, by the provision of services, support and information, leading to independent living opportunities/improved life chances and by challenging discrimination through campaigning, lobbying and promoting user representation.

"Disability" is defined as 'A physical, sensory, learning or mental impairment which has a substantial and long-term adverse effect on a person's ability to carry out day-to-day activities'.

We seek to improve the lives of people with a disability, their parents and carers in whatever way we can. We achieve this by delivering a wide range of preventative, person-centred quality services including a telephone helpline, advocacy, information, advice and guidance, family support, an employment scheme, buddying for young disabled people, respite and short breaks, domiciliary care, social and leisure activities, a day opportunities programme, a specialised training centre, childminding, young carers support, peer support for older and mutual carers and independent living classes. As a member-led organisation all our services are consulted, evaluated, shaped and designed with disabled people and carers leading to improved health and well-being. We campaign and lobby at local level to ensure the voice and rights of disabled people and carers are represented.

We work closely and in partnership with other organisations who share our values, both in the Borough of Bromley and elsewhere. We work closely with the London Borough of Bromley and deliver services through consortia and partnerships. We are a founder member of Bromley Third Sector Enterprise CIC and our Chief Executive is one of its directors. We are affiliated to national Mencap but receive no funding from them.

Bromley Mencap is a user and member-led organisation with over 1,000 members. Members are represented on our sub-committees and Board of Trustees. All our activities, which are reported on below, focus on delivering our charitable aims and objectives and we refer to the Charity Commission's general guidance on public benefit when reviewing them and formulating our business plans. We are satisfied that Bromley Mencap is providing public benefit: regard for public benefit is included in the induction and training for all trustees, who look at the charity's activities in the round in order to decide what benefit to the public at large they can realistically provide.

We are supported by a strong team of 80 loyal and dedicated volunteers who help with fundraising, office administration and offer a range of support across a number of our services.

Fundraising

Bromley Mencap has considered the reporting requirements of the Charities (Protection and Social Investment) Act 2016 and fundraising is compliant with the recognised standards of fundraising (set out in the Code of Fundraising Practice) as well as those required under charity law and wider law.

The charity employs a part-time Community & Corporate Fundraiser who is line managed and supervised by the Chief Executive who has overall responsibility for fundraising. An independent consultant provides expertise and professional support directly to the Chief Executive in respect of grants and trust applications. We have a small number of fundraising volunteers who are supervised and supported by the Community & Corporate Fundraiser. Third party fundraisers are not used.

Bromley Mencap works to a fundraising strategy and persons acting on behalf of the charity do not subscribe to specific fundraising standards or a specific scheme for fundraising regulation. We closely monitor the fundraising activities of any person acting on behalf of the charity. No complaints have been received in respect of our fundraising activities, which are reported on regularly to the Fundraising Sub-committee.

The protection of vulnerable people is central to Bromley Mencap's aims and objectives and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

Achievements & Performance

Chairman's Report

I think it goes without saying that the last year has been the most unusual and challenging that the majority of us can remember. In spite of this, Bromley Mencap has continued to provide a wide range of services to very many people. To do this, staff have introduced innovative ways of working, in many cases using new technology. This has been made possible by various grants and support enabling us to acquire the appropriate equipment.

The driving force behind all of this are the staff and volunteers of Bromley Mencap. Never before have they needed to adapt so rapidly and carefully to all the changes and regulations impacted by a pandemic, but they have done so in the most amazing manner.

I am always proud to be associated with Bromley Mencap and this year especially, more than ever. I wish to put on record my thanks and admiration to all the staff, volunteers, and Trustees of Bromley Mencap for all that they do.

Chief Executive's Report

The organisation faced, without doubt, the most testing and uncertain year in our history but, I am delighted to report that Bromley Mencap had a very successful, albeit mainly virtual, year. Our fantastic team of staff and volunteers continued to rise to the challenge and found new and innovative ways to deliver services and support to disabled people, carers and families. Our funders were very understanding of the unusual circumstances we were in and proved to be flexible and supportive of the challenging environment in which we had to work. This support, along with the government HMRC Furlough Scheme, were essential to enabling us to both maintain our services and support even more people in need throughout the year.

Some of our key achievements this year include:

- Rolling out a successful digitalisation programme across the organisation to ensure staff were supported to deliver more services virtually to our clients.
- Securing new funding from a range of Covid-19 funding opportunities and new grants to support the work of the organisation and the increased demand for our services.
- Responding to the challenges of the COVID-19 pandemic and continually reorganising and developing services to be delivered safely and through virtual platforms.
- Finalising our vision and architectural drawings for our new Centre for Community Living.

- Retaining our quality standards following rigorous virtual assessments.
- Successfully reopening our community self-funded services following lockdowns and delivering within Covid-19 safety compliant environments.
- In line with our Strategic Plan, launching new projects, in partnership with other organisations, including our Round the World Challenge and Bike Hire Scheme.

Our biggest piece of work this year was overseeing the digitalisation of all our services and supporting staff and volunteers through new equipment and training in how to deliver quality services through virtual platforms. We are grateful for new funding and grants from the London Community Response Fund Wave 3, the Lottery's Coronavirus Fund, Let's Get Digital and Digital Lifeline. This funding enabled us to provide a total of 85 tablets and laptops to disabled people and their families and 21 laptops for staff. Staff received training in how to produce short films of services and activities for beneficiaries to engage with creative and innovative sessions remotely. We also provided training for disabled people to use new technologies which opened new opportunities in a digital world. In total 145 disabled people and carers using our services have benefited from this work. As part of this development we have produced a library of all our new films, podcasts and virtual activity sessions on our website.

The London Community Response Fund Wave 3 and the Lottery's Coronavirus Fund also enabled us to undertake risk assessments of our premises and equip our offices and activities to ensure they were Covid-19 safe and compliant with Public Health England regulations. This allowed us to safely re-open our community based services and for staff to return to work from the office during lockdown.

In January we launched a new Round The World Challenge activity in partnership with Community Links Bromley, MyTime Active and Palace for Life Foundation and funded by Royal Mencap. The Round the World Challenge supports people with a learning disability to get outside and get active in a way that is flexible, fun, and empowering. The Challenge includes fun sporting and physical activities and will run for 12 months. Activities started off virtually and have included football, dance, keep fit and Tai Chi.

Demand for our support increased significantly, and over the last twelve months we saw 1,200 new referrals across all services. Quality lies at the heart of our services and, following comprehensive virtual assessments, we achieved re-accreditation for Investors in People and the Advice Quality Standard, and we retained the DWP Disability Confident award.

Investors in People is a recognition that an organisation looks to improve performance and realise objectives through the management and development of its people.

Following our assessment Bromley Mencap was found to have a:

'...very engaged workforce, where people are delighted to be providing a worthwhile and professional service to people in need.'

Furthermore 100% of staff consulted felt that Bromley Mencap had a positive impact on society.

Bromley Mencap

The Advice Quality Standard is the quality mark for organisations that provide advice to the public on social welfare issues. Organisations that hold the Standard are able to demonstrate they are easily accessible, effectively managed, and employ staff with the skills and knowledge to meet the needs of their clients. The assessor wrote:

'...a number of Areas of Good Practice were identified during the assessment. Areas of Good Practice are where the organisation has exceeded the Standard to a significant extent and/or has developed an innovative approach to service delivery. It was an enjoyable experience to witness the dedication and commitment of the team to deliver its service in challenging times.'

Despite all meetings becoming virtual we remained active in many key strategic and operational groups within Bromley. These include:

- Voluntary Sector Strategic Network
- Bromley Safeguarding Adults Board
- SEND Governance Board
- Learning Disability Annual Health Check Task and Finish Group
- Bromley Children and Families Forum
- Autism All Age Partnership Board (including priority lead for the Education and Employment Project)
- Bromley Mobility Forum
- Learning Disability Mortality Review Steering Group
- Learning Disability Carers Forum
- Learning Disability Working Group
- Learning Disability Partnership Board and
- Learning Disability Hubs Providers Group

Our partnership working continued throughout the year and, despite the challenges of remote working, we maintained many successful collaborative working opportunities with the following organisations:

- Bromley Third Sector Enterprise
- Certitude
- CASPA
- London and South East Colleges
- Parkwood Hall School
- Royal Mencap
- MyTime Active
- Palace for Life Foundation

Through our outreach programmes 18 new families took out membership of the organisation and we now have 1,000 members.

Our annual work programme had challenging targets and included developing and expanding services in the community. Our work plan was impacted significantly by the pandemic and the delivery methods for all our services changed to ensure our vulnerable clients continued to receive the support they required during this challenging period. Highlights include:

- Our Day Opportunities community based programme for disabled adults delivered outcomes around independence, life skills and working towards

employment. The scheme continued to run at our West Wickham site, albeit on a reduced basis, throughout much of the pandemic and with comprehensive risk assessments in place. The sessions were key to providing short breaks and respite to parents and carers when most other community support had been suspended. It also led to reduced isolation, independence and positive wellbeing for our clients. The Scheme ran for 4 days per week for 36 clients.

- During the strictest lockdown periods we provided activity packs to Day Opportunities clients at their homes, Zoom sessions and emotional support. We are grateful to Direct Line for funding to support this work. We also provided staff to deliver one-to-one support to both the client and their family in their own homes.
- Our Personal Assistant Agency provided person centred support to a small group of disabled adults either in their home or within the local community. The service is rated as 'Good' by the Care Quality Commission. Additional training was provided in terms of infection control, and all our domiciliary care staff were part of an early testing programme which was rolled out across the country.
- 20 students attended training courses in Horticulture, Catering and Bicycle Maintenance at our community hub. The Lodge continued to deliver face-to-face services throughout much of pandemic. Zoom sessions, with resource packs, were delivered when the face-to-face sessions were suspended. Work experience placements had to be put on hold during this period due to Covid-19 restrictions.
- Our community hub provided cycling courses for disabled adults and family cycling sessions, as part of funding we received from Cycle London Grants. Following the suspension of the service during the first pandemic lockdown we were able to extend the sessions during the summer period when restrictions lifted.
- We successfully applied for a grant from the London Community Response Fund Wave 1, to deliver an emergency shopping and medication service for our most vulnerable clients and their families. Members of staff and volunteers shopped and delivered groceries and medication to 77 families so they were able to continue to safely isolate.
- We set up a Podcast Project, and initially produced 10 podcasts on a bi-weekly basis, which were shared with all our members and partner organisations. Clients were invited to send in 'shout-outs' for their friends and make requests. This enabled staff to keep in touch with their clients via the podcast as well as share easy read and accessible public health messages about keeping safe during the pandemic.

We continued to be successful in supporting people to access welfare benefits through our Lottery funded Community Outreach Project. This year we helped disabled people and carers secure new annual income of over £150,000. We had a 100% success rate at welfare benefit tribunals where back payments exceeded £10,000 together with the reinstatement of benefits for those affected. We successfully applied for grants to provide disabled people and carers with new white goods, beds and specialist equipment.

Key successes and achievements within our children and adult support services over the last year include:

Bromley Mencap

- Support to over 1,400 families through our telephone helpline and at professional meetings with schools, the local authority and health professionals
- The Autism Family Support Service delivered bi-weekly virtual drop-ins for parents, 4 workshops and 3 introductory courses led by Ambitious about Autism. This service received 180 new referrals, far in excess of the expectations of the contract
- Our Children's Wellbeing Service, funded by BBC Children in Need, was unable to provide our usual coach trips but provided a broad range of virtual activities including cookery, craft, pottery, museum visits, a virtual zoo trip and yoga. These were very popular and received positive feedback from the 240 people who accessed the service this year
- Delivery of 26 online workshops, using Zoom, each for adults with learning disabilities and adults with physical disabilities covering issues including fire safety, accessing technology, winter wellbeing, coping with bereavement, preventing falls, managing debt and cooking on a budget. In addition we delivered a series of information sessions relating to Covid-19, emotional wellbeing and advice on the vaccine
- 14 families accessed our Saturday Club Respite Project which was delivered remotely. Resource bags and instructional videos from facilitators, who were known to the clients, made 'Saturday Club' a virtual reality for families. Some clients chose to be supported by our Saturday Club staff team one-to-one, which provided a short break for parents/carers
- 3 families accessed our home based sitting service
- 17 families used our buddying project through self-funding or as part of their Council funded short breaks package
- 107 disabled adults attended Monday Afternooners, Keep Fit, the Outdoor Activities Club and Zoom Dances
- 25 informative workshops and lunches were provided for mutual carers as well as a monthly cookery class
- 50 families received 7,964 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies.

Our Education and Employment Service delivered five different contracts over the last year. Unfortunately, due to the pandemic, we had to put a hold on our Pathways to Employment programmes, in partnership with local schools and colleges, which provided work taster sessions for disabled students. We also had to postpone our Young Disabled Peoples' Employment Project which supports disadvantaged young people with work experience opportunities in the local community.

Despite the challenges of the pandemic this year we supported 32 disabled people into mainstream jobs and created a total of 52 volunteering and work experience opportunities.

- Our job coaching agency provided a **supported employment service for disabled people who live in the borough of Bromley and the surrounding areas who have secured paid employment**. We matched 25 clients with a trained job coach who worked with them on employment matters including support at interviews, inductions, travel training, performance at work and online training.

- Job clubs were held weekly across the community and involved team-building exercises, IT training, mock interview practice and one-to-one job search. Over the past year we have had 30 different disabled people attending our virtual Bromley Well Job Clubs from different projects each week with 60% of them achieving paid employment and volunteering opportunities.
- Our Step Forward project, based at Astley Day Centre, delivered weekly virtual pre-employability sessions for people with learning disabilities. 138 workshops were held for 30 candidates with 703 attendances. All candidates have complex needs and the workshops support them to work towards a range of person-centred outcomes. To support the virtual workshops a weekly themed employment activity pack was mailed to each candidate. Two candidates were supported into volunteering opportunities and 7 furloughed candidates received 100% of their salaries and were supported to retain their jobs
- Our Supported Internship programmes in Bromley and Bexley, in partnership with London and South East Colleges, provided placements and employment opportunities for disabled students. This year the programme supported 38 students into work experience placements and 5 young people into employment.
- Throughout the year we supported 15 people with furlough matters helping them to retain their jobs during a period of great uncertainty.

This year our Bromley Well Pathways provided preventative support to disabled, vulnerable people and carers including:

1. 347 adults with learning difficulties/disabilities benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience.
2. 345 adults with physical disabilities benefitted from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments.
3. 62 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence.
4. 321 young carers were supported by our trained Advisors. 261 young carers attended leisure activities as a break from their caring duties as well as mentoring, workshops around coping strategies and individual counselling. There were 107 new referrals to this service. A new Young Carer Group was created and works with 22 young carers aged 16+ to support them through transition to adulthood.
5. 315 Autistic young adults accessed the Autism Pathway and received support around employment, coping with lockdown and maintaining positive wellbeing.
6. Through the Education and Employment Pathway we supported people with learning disabilities, physical disabilities, long term health conditions and mental health issues into outcomes of paid employment, volunteering and work faster sessions. This year our education and employment team supported 27 disabled people into paid employment and 50 people into volunteering and work experience.

We are very grateful to all our funders without whose support we would not have been able to achieve the wide range of outcomes this year. In particular we are thankful for new funds we received from a number of funders including the London Community

Bromley Mencap

Response Fund Waves 1 and 3, the Lottery Coronavirus Fund, the HMRC Furlough Scheme, Direct Line, Baily Thomas Foundation, the London Borough of Bromley, Community Waves, Sir Jules Thor Trust, The Haremead Trust, the B & Q Foundation and City Bridge Trust.

Many supporters took on various challenges, both virtual and live, to raise funds for us throughout the year. These included the 2.6 Challenge, the virtual London Marathon and a Ben Nevis sponsored climb. Summer and Christmas raffles took place along with virtual and online quiz nights.

We were the nominated Charity of the Year for Sundridge Park Golf Club and Orpington & Bromley District Sunday Football League.

Donations were received from several local businesses including Identity E2E, TK Maxx & Homesense Foundation, Grove Pension Solutions Ltd and various Waitrose branches. We received community donations from local Rotary Clubs and Emanuel United Reform Church, legacies and in memoriam donations.

Thank you to all our supporters and donors mentioned above and all those that have not been mentioned here but continue to donate, support and fundraise for us.

Future Strategy

Our future strategy is outlined in our Strategic Plan 2019 to 2024. We will build on our learning from the last twelve months and ensure all our services are accessible to a wide range of people. This will include producing more virtual activities and ensuring services are aligned with our digitalisation strategy.

Due to delays caused by the pandemic, over the next twelve months, we will be prioritising securing planning permission for our property on Bromley Common and undertaking building work to develop it into a Centre for Community Living. This will become a new head office and accessible base for some of our core activities.

We will be reviewing all our services to ensure they are person-centred and user-led. To do this we will be setting up a new User Involvement Project, and beneficiaries of our services will visit our activities to quality check them and make any recommendations for improvement.

We will be expanding our range of day services by establishing new hubs across the borough. We will use our successful Day Opportunities model of provision to meet the increasing demand for day services within local communities. We will also be developing further supported employment schemes to help growing numbers of young disabled people into work, volunteering and training.

The strategy for the organisation is to continue to build on our strengths to provide more and better services to disabled people and their families and carers. Coupled with this we intend to develop the organisation in ways that will benefit the people with whom we work.

Financial Review

Financial Position and Performance

Despite the challenges posed by the COVID-10 pandemic, the charity remains in a strong financial position and delivered a positive financial result for the year.

The surplus for the year before including the increase in value of the charity's investment portfolio was £717,202. The charity received a legacy donation of £525,000 in the year from the H C Allen Trust, of which the trustees have agreed to designate £500,000 towards the project to develop the charity's proposed new facility for community living at No.10 Bromley Common. Other generous donations and legacies also supported the charity's position.

Income from charitable activities was almost flat in total. There was a significant decrease in income from self funded services due to the restrictions in delivery imposed by the pandemic (decrease of £137,203, 50%). However, this was mitigated by grants received to cover core costs and the Government's CJRS 'furlough' scheme.

Restricted funds showed an operating surplus for the year of £147,049 before transfers (2019-20 deficit of £41,669). This is an unusually high figure principally due to funds being received in 2020-21 where the associated activities and therefore expenditure were less due to COVID restrictions and lockdowns. The charity expects that activity levels and expenditure will increase in 2021-22 and restricted funds are forecast to show an operating deficit as the timing effect unwinds.

The investment portfolio showed a gain in value on the year of £72,887. This more than recovered losses incurred following general stock market falls in March 2020. £15,000 was added to the portfolio during the year. The year's large surplus has principally been invested in cash funds as the charity anticipates using the funds in the next 12-18 months on the redevelopment of No.10 Bromley Common.

The charity accepted a further capital repayment holiday of 6 months on its commercial mortgage which expired in October 2020.

Reserves Policy

Unrestricted funds are needed:

- (a) to provide short term working capital should a major planned funding stream unexpectedly cease,
- (b) to cover governance, fund-raising and support costs without which the charity could not function and
- (c) to provide protection for the staff in the event of the organisation being wound up.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (i) to cover six months income from our main provider of restricted funds (where restricted reserves are insufficient to cover this themselves),
- (ii) to cover nine month's governance, fundraising and support costs and
- (iii) to cover potential redundancy costs,

The level of reserves is monitored and reviewed by the trustees three times a year, whilst the reserves policy is reviewed annually.

At the end of the financial year total funds were £1,909,012 comprising restricted funds of £613,007 and unrestricted funds of £1,296,005. After deducting designated funds, income funds representing fixed assets and the pension reserve, the amount of free reserves was £296,337. The level of reserves required by the policy is £423,696 and thus the charity's reserves at the year end were below the level required by the reserves policy by £127,359 (2020: £210,688 deficit). The amount of reserves required by the policy has decreased over the last year by £41,248

Risk Management

The charity maintains a risk register which details the main risks to which the charity is exposed and actions to mitigate those risks. These actions are incorporated into the annual Work Programme which is reported on to the trustees. The risk register is reviewed annually by the Finance and General Purposes committee.

The register has been kept under review during the changing circumstances of the COVID-19 pandemic. Mitigating actions have been taken in areas considered at higher risk including the introduction of new or revised systems and procedures and the latest revision of the register has reduced risks in some areas. There are no areas currently considered at high risk.

Investment Policy

Funds which are surplus to short-term working capital requirements are placed either in deposit accounts and fixed term bonds or in the charity's investment portfolio managed by Investec Wealth & Investment Limited.

The value of the portfolio at the year end was £447,772, representing 34% of the total invested funds at that date. The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees. The overall investment objective is to provide a balanced return between income and capital. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement. The policy does not specify any social, environmental or ethical considerations to be taken into account but reserves the right for the Trustees to exclude investment in companies that carry on activities contrary to Bromley Mencap's aims or which would damage the charity's reputation. During the year £15,000 was added to the investment portfolio.

Other cash and short term deposits of £1,028,644 at the year end are held with a number of different institutions to reduce risk.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Bromley Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that period. In preparing those accounts, the trustees are required to:

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

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

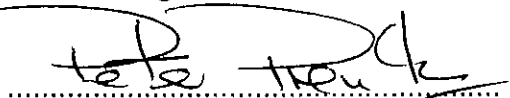
In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;
- They have had due regard to guidance by the Charity Commission in respect of Public Benefit.

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.

Approval

This report was approved by the Board of Directors and Trustees on 20th Sep 2021 and signed on its behalf.



P Prentice (Chairman)

Independent Auditor's Report to the Members of Bromley Mencap

Opinion

We have audited the financial statements of Bromley Mencap (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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

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

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

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

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. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small

companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 related 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 the financial statements

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

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

18 October 2021

Financial Statements for the Year Ended 31st March 2021

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Charitable activities	2	246,248	1,035,492	1,281,740	1,240,764
Donations & legacies	3	740,908	15,536	756,444	78,700
Other trading activities	4	6,166	-	6,166	15,901
Investment income	5	3,088	-	3,088	4,611
Total income		996,410	1,051,028	2,047,438	1,339,976
Expenditure					
Expenditure on charitable activities		399,480	902,184	1,301,664	1,269,997
Expenditure on raising funds		26,112	1,795	27,907	35,530
Other expenditure		665	0	665	15,534
Total Expenditure	6-15	426,257	903,979	1,330,236	1,321,061
Net income / (expenditure) before net gains / (losses) on Investments		570,153	147,049	717,202	18,915
Net gains/(losses) on investments	20	72,887	-	72,887	(16,328)
Net income/(expenditure)		643,040	147,049	790,089	2,587
Transfers between funds		(9,230)	9,230	-	-
Other recognised gains/(losses):					
Provision for pension scheme deficit		-	-	-	4,973
Net movement in funds		633,810	156,279	790,089	7,560
Reconciliation of funds					
Total funds brought forward at 1 April 2020		662,195	456,728	1,118,923	1,111,363
Total funds carried forward at 31 March 2021	24	1,296,005	613,007	1,909,012	1,118,923

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2020 or 2021 other than those included in the above statement.

The notes on pages 25 to 39 form part of these Financial Statements.

Bromley Mencap

Balance Sheet at 31st March 2021


	Note	31 March 2021		31 March 2020	
		£	£	£	£
Fixed assets					
Tangible assets	16	1,035,397		1,009,754	
Investments	17	<u>2</u>		<u>2</u>	
		1,035,399		1,009,756	
Current assets					
Stock	18	-		136	
Debtors	19	228,151		251,609	
Cash at bank and in hand		1,028,644		337,818	
Investments	20	<u>447,772</u>		<u>359,885</u>	
		1,704,567		949,448	
Liabilities					
Creditors falling due within one year	21	<u>(198,585)</u>		<u>(184,062)</u>	
Net current assets			1,505,982		765,386
Total assets less current liabilities			<u>2,541,381</u>		<u>1,775,142</u>
Creditors					
Amounts falling due after one year	21		(632,369)		(656,219)
Net assets			<u>1,909,012</u>		<u>1,118,923</u>
The Funds of the Charity:	24				
Restricted funds			613,007		456,728
Unrestricted funds			1,296,005		662,195
Total Funds			<u>1,909,012</u>		<u>1,118,923</u>

The financial statements on pages 21 to 39 were approved by the Board of Directors & Trustees on ~~20th Sep~~ 2021

P Prentice (Chairman)



M Moore (Director)



Statement of Cash Flows for the Year Ended 31st March 2021

	Total Funds £	Prior Year Funds £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	752,753	148,338	(Table (A) below)
Cash flows from Investing activities:			
Purchase of property, plant and equipment	(35,918)	(1,000,454)	
Purchase of investments	(15,000)	-	
Net cash used in Investing activities:	(50,918)	(1,000,454)	
Cash flows from financing activities:			
Cash inflows from new borrowing	-	668,500	
Repayment of borrowing	(11,009)	-	
Net cash provided by (used in) financing activities	(11,009)	668,500	
Increase/(decrease) in cash and cash equivalents in year	690,826	(183,616)	
Cash and cash equivalents at the beginning of the year	337,818	521,434	Table (B) below
Cash and cash equivalents at the end of the year	1,028,644	337,818	Table (B) below

A: Reconciliation of net movement in funds to net cash flow from operating activities	Current Year £	Prior Year £
Net movement in funds for the year (as per the Statement of Financial Activities)	790,089	7,560
Adjustments for:		
Depreciation charges	10,275	7,590
Unrealised (gain)/loss on investments	(72,887)	16,328
Withdrawal from Investment Portfolio	-	200,000
Converting Aldermore Bond to Instant Access A/C	-	85,015
Increase/(decrease) in pension provision	-	(40,000)
(Increase)/decrease in stocks	136	(73)
(Increase)/decrease in debtors	23,458	(136,128)
Increase/(decrease) in creditors	1,682	8,046
Net cash provided by/(used in) operating activities	752,753	148,338
B: Analysis of cash and cash equivalents	Current Year £	Prior Year £
Cash in hand	148,602	55,296
Notice deposits (less than 90 days)	880,042	282,522
Total cash and cash equivalents	1,028,644	337,818

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	55,296	93,306	-	148,602
Cash equivalents	282,522	597,520	-	880,042
Sub-total	337,818	690,826	-	1,028,644
Loans falling due within one year	(12,281)	(12,841)	-	(25,122)
Loans falling due after more than one year	(656,219)	23,850	-	(632,369)
TOTAL	(330,682)	701,835	-	371,153

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and to provide short term financial stability.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to Bromley Mencap that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a service is deferred until the criteria for income recognition are met.

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Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

Resources expended

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:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure on raising funds includes the cost of running fundraising events and generating voluntary income.
- Other expenditure represents those items not falling into any other heading.

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 Bromley Mencap's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Buildings	50 years
Computers	3 years
Other equipment	5 years
Fixtures & fittings	5 years

As the newly purchased building is not yet in the condition necessary for it to be capable of operating in the manner intended by management, we have decided not to apply a depreciation charge in this year's accounts.

Stock

Stock is included at the lower of cost or net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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.

Investments

Investments are held in a managed portfolio and included in the financial statements at their market value at the balance sheet date. Any unrealised gain or loss is taken to the Statement of Financial activities. Unrealised gains and losses are calculated as the difference between the market value at the

Bromley Mencap

year end and the opening market value and are disclosed separately.

Pension Costs

The company operates a money purchase scheme which all employees are eligible to join. Pension costs shown in the financial statements represent the employer contribution to the scheme or to employees' personal pension schemes.

Taxation

As a charity, Bromley Mencap Limited is exempt on income and gains falling within section 466 – 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges arose on the ordinary activities for the year ended 31st March 2020.

Previous Year's Statement of Financial Activity

Statement of Financial Activities for the Year Ended 31 March 2020

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2020</i>
	£	£	£
Income			
<i>Income from charitable activities</i>	395,061	845,703	1,240,764
<i>Donations & legacies</i>	60,693	18,007	78,700
<i>Income from other trading activities</i>	15,901	-	15,901
<i>Investment income</i>	4,611	-	4,611
Total Income	476,266	863,710	1,339,976
Expenditure			
<i>Expenditure on charitable activities</i>	378,169	891,828	1,269,997
<i>Expenditure on raising funds</i>	34,040	1,490	35,530
<i>Other expenditure</i>	3,473	12,061	15,534
Total Expenditure	415,682	905,379	1,321,061
<i>Net gains/(losses) on investments</i>	(16,328)	-	(16,328)
Net income/(expenditure)	44,256	(41,669)	2,587
<i>Transfers between funds</i>	(18,614)	18,614	-
<i>Provision for pension scheme deficit</i>	4,973	-	4,973
Net movement in funds	30,615	(23,055)	7,560
Reconciliation of funds			
<i>Total funds brought forward at 1 April 2019</i>	631,580	479,783	1,111,363
Total funds carried forward at 31 March 2020	662,195	456,728	1,118,923

2. Income from Charitable Activities

	2021		2020	
	£	£	£	£
Restricted funds				
Employment Services				
Bromley Third Sector Enterprise	104,440		103,770	
Certitude	72,720		72,720	
National Lottery Community Fund	-		27,845	
Gostling Foundation	-		5,000	
		177,160		209,335
Children, Adult & Family Services				
London Borough of Bromley	193,081		122,671	
Bromley Third Sector Enterprise	292,909		279,126	
London Community Fund COVID Wave 3	34,000		-	
Certitude	41,414		41,414	
Community Links	10,000		-	
National Lottery Community Fund	80,179		80,895	
National Lottery COVID Funding	66,000		-	
NHS Bromley CCG	0		4,326	
London Community Foundation	2,450		-	
Baily Thomas	5,000		-	
Royal Mencap	2,482		-	
Bromcare Homes – Independent Living Fund	23,902		-	
Bromcare Homes – Colin Tamblyn Fund	3,608		-	
LBB – Early Years Equipment Fund	4,731		-	
The Leathersellers Company	15,000		15,000	
BBC Children in Need	37,355		37,703	
Groundwork UK	3,749		1,250	
Other Income from Charitable Activities	2,905		-	
Donated Services & Facilities	360		775	
		819,125		583,160
The Lodge				
City Bridge Trust	31,553		46,350	
Groundwork UK	494		1,000	
Baily Thomas	5,000		-	
Finnis Scot	-		1,500	
Cycling Grants London	2,160		4,358	
		39,207		53,208
		1,035,492		845,703
Unrestricted Funds				
Direct Payments & Self Funders	137,466		274,669	
London & South East Colleges	32,244		37,777	
London Borough of Bromley	44,270		-	
Department for Work and Pensions	26,850		54,917	
Leisure Activity Income	228		3,814	
Small contracts	5,190		21,700	
Miscellaneous Income	-		2184	
		246,248		395,061
		1,281,740		1,240,764

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Legacies:				
HC Allen Trust	525,000	-	525,000	-
K Goldman	5,000	-	5,000	-
Sundry	1,258	-	1,258	17,987
Donations & Core Costs Funding:				
Sainsbury's	-	-	-	1,952
D Pope	26,667	-	26,667	-
Sundridge Park Golf Club	7,223	-	7,223	-
HMRC Job Retention Scheme Grants	116,724	-	116,724	-
City Bridge Trust	16,097	-	16,097	-
Baily Thomas	5,000	-	5,000	-
Sir Jules Thor Trust	1,250	-	1,250	-
Identity E2E	4,000	-	4,000	4,000
BBC Children in Need	4,862	-	4,862	-
Co-op Donation	-	-	-	2,790
Community Fundraising Donations	15,326	-	15,326	22,519
B&Q Foundations	-	5,000	5,000	-
The Haremead Trust	-	5,000	5,000	-
Other Donations	12,501	5,536	18,037	29,452
	740,908	15,536	756,444	78,700

The aggregate value of unconditional donations from Trustees was £224 (2020: £570)

4. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Community Fundraising activities	2,865	-	2,865	11,851
Sales from Lodge Kiosk/Bike Sales	1,001	-	1,001	1,350
Donated Services & Facilities	2,300	-	2,300	2,700
	6,166	-	6,166	15,901

5. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank Interest Receivable – UK	3,088	-	3,088	4,611
	3,088	-	3,088	4,611

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2021	Total 2020
	£	£	£	£	£
Charitable Activities					
Employment Services	198,330	19,481	61,586	279,397	299,614
Children,Adult & Family Services	598,002	140,863	128,512	867,377	822,228
Bromley Scope	9,490	1,151	2,932	13,573	21,887
The Lodge	67,097	19,541	17,375	104,013	123,625
No 10	2,570	27,338	5,145	35,053	-
Other Charitable Activities	1,514	737	-	2,251	2,643
	877,003	209,111	215,550	1,301,664	1,269,997
Cost of Fundraising	32,021	(17,558)	13,444	27,907	35,530
Other Expenditure	162,565	67,094	(228,994)	665	15,534
	1,071,588	258,648	-	1,330,236	
2020	1,046,219	274,842	-		1,321,061

7. Expenditure - Other Direct Costs

	2021 £	£	2020 £	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	26,127		77,312	
Childminder Costs	15,801		8,151	
Computer Costs	38,448		10,993	
Telephone, Postage, Printing & Stationery	8,657		11,378	
Staff Training	6,362		3,726	
Subcontracted Workshops	3,548		572	
Non Capital Furniture & Equipment	3,663		949	
Travel Costs	2,271		8,223	
Depreciation	9,028		6,343	
Recruitment & Other Staff Costs	5,639		9,320	
Professional Fees & Subscriptions	14,110		18,486	
Other Costs	24,160		15,380	
Gifts and Services in Kind	360		775	
Mortgage Interest	20,025		-	
Fundraising Charge	30,912		28,892	
		209,111		200,500
Cost of Fundraising				
Fundraising & Publicity	13,354		18,979	
Fundraising Charge	(30,912)		(28,892)	
		(17,558)		(9,913)
		191,553		190,587

8. Expenditure - Support Costs

	2021		2020
	£		£
Management Costs			
Staff Costs	97,017		99,545
HR Services	4,200		4,173
Other Costs	10,169		5,419
		111,386	109,137
Accounting Costs			
Staff Costs	62,900		62,050
Payroll Costs	2,113		1,977
Other Costs	2,942		2,526
		67,955	66,553
Office Costs			
Rent & Rates	21,526		27,104
Other Premises Costs	7,943		9,353
Insurance	3,613		3,811
Other Costs	11,179		10,269
		44,261	50,537
Governance Costs			
Audit Fees	5,026		5,272
Other Costs	366		1,662
		5,392	6,934
		228,994	233,161

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Lodge Costs	Total 2021	Total 2020
	£	£	£	£	£	£	£
Employment Services	32,016	13,653	14,367	1,550	-	61,586	68,345
Children, Adult and Family Services	60,215	39,956	25,426	2,915	-	128,512	129,796
Bromley Scope	1,524	650	684	74	-	2,932	3,172
The Lodge	11,179	4,767	888	541	-	17,375	18,510
Fundraising	3,777	7,789	1,695	183	-	13,444	13,338
Other (No 10)	2,675	1,141	1,200	129	-	5,145	-
	<u>111,386</u>	<u>67,956</u>	<u>44,260</u>	<u>5,392</u>	<u>-</u>	<u>228,994</u>	
2020	<u>109,137</u>	<u>66,553</u>	<u>50,537</u>	<u>6,934</u>	<u>-</u>		<u>233,161</u>

Basis of Allocation

Management costs	A combination of time and headcount
Accounting costs	A combination of time and headcount
Office costs	Headcount
Governance costs	A combination of time and headcount

10. Expenditure - Staff Costs

Staff costs totalling were made up as follows:

	2021	2020
	£	£
Wages & salaries	982,071	954,414
Social security costs	62,234	66,342
Pension costs	27,283	25,463
	<u>1,071,588</u>	<u>1,046,219</u>

The average number of full-time equivalent employees, analysed by function, was:

	2021	2020
Employment Services	6.5	6.5
Children, Adult & Family Services	19.75	19.0
Bromley Scope	.5	.5
The Lodge	2.75	2.75
Management & Fundraising	4.5	4.5
	<u>34.0</u>	<u>33.25</u>

The average number of employees in the Money Purchase Pension Scheme was 36 in 2021 (2020:29). All employees are offered the opportunity to join the Money Purchase Pension Scheme. If they have their own pension scheme they receive an Employer's contribution at the same rates as those in the Money Purchase Pension Scheme.

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Redundancy payments totalling £0 (2020: £680) were made during the year and are included in the wages and salaries figures above.

The trustees have considered the level of holiday entitlement carried forward at the year end and have decided that it is not material. An accrual has, therefore, not been made.

The average headcount during the year was 113 (2020: 102).

The number of employees whose earnings fell within the following bands :

	2021	2020
£60,000 - £69,999	1	1

The aggregate remuneration of key management personnel was £166,574 (2020: £166,124)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £7,073 (2020: £7,768).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2021	2020
	£	£
Operating lease rentals:		
Property	20,210	25,800
Depreciation	10,275	7,590
Auditor's remuneration:		
Audit fees	5,000	5,000

12. Donated Services and Facilities

The following amounts, estimated at market value where the actual cost is not known, were included under income.

	2021	2020
	£	£
Big Yellow – Storage	2,300	2,300
Tk Maxx	-	250
Other	360	926
	<u>2,660</u>	<u>3,476</u>

13. Indemnity Insurance

The cost of indemnity insurance to indemnify the Board and senior staff against the consequences of any neglect or default on their part was £2,171 (2020: £1,781).

14. Grants to Families

Grants to the value of £2,431 were paid out during the year (2020: £999).

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2020: £NIL).

No expenses were reimbursed to Trustees during the year (2020: £NIL).

There were no related party transactions (2020: £nil).

16. Tangible Fixed Assets

	Land & Buildings £	Office Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2020	998,012	57,669	12,135	1,067,816
Additions	19,776	16,142	-	35,918
Disposals	-	(4,785)	-	(4,785)
At 31 March 2021	1,017,788	69,026	12,135	1,098,949
Depreciation				
At 1 April 2020	-	46,324	11,738	58,062
Charge for year	-	10,143	132	10,275
Disposals	-	(4,785)	-	(4,785)
At 31 March 2021	-	51,682	11,870	63,552
Book value at 31 March 2021	1,017,788	17,344	265	1,035,397
Book value at 31 March 2020	998,012	11,345	397	1,009,754

17. Fixed Asset Investments

The charity holds 2 shares of £1 each in its wholly owned subsidiary company Bromley Mencap Enterprises Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The company was dormant in the period under review and did not trade.

8. Stock

	2021	2020
	£	£
The Lodge	-	136
	<u>-</u>	<u>136</u>

19. Debtors

	2021	2020
	£	£
Due within one year		
Prepayments	17,223	21,651
Trade Debtors	143,870	210,142
Other debtors	60,722	14,360
Accrued income	6,336	5,456
	<u>228,151</u>	<u>251,609</u>

20. Investments

	2021	2020
	£	£
Investments at market value brought forward	359,885	661,227
Additions	15,000	-
Income including deposit interest	8,922	14,872
Withdrawn Investec	-	(200,000)
Withdrawn Aldermore	-	(85,014)
Management Fees	(4,005)	(4,770)
Unrealised gain/(loss) on investment	67,970	(26,430)
	<u>447,772</u>	<u>359,885</u>

21. Creditors

	2021	2020
	£	£
Due within one year		
Other Taxation & Social Security costs	17,957	18,589
Other creditors & accruals	116,505	81,908
Mortgage Repayments	25,122	12,281
Deferred income	39,001	71,284
	<u>198,585</u>	<u>184,062</u>
Due after one year		
Mortgage Repayments	632,369	656,219
	<u>830,954</u>	<u>840,281</u>

In October 2019 a loan of £668,500 was obtained. This is repayable over 20 years at an initial interest rate of 3.01% which is fixed until October 2029.

Deferred income represents income received for services due to start on or after 1st April 2021, where costs have been included from that date onwards.

	2021	2020
	£	£
Balance at beginning of year	71,284	52,003
Amounts released to income	(71,284)	(52,003)
Amounts deferred in the year	39,001	71,284
Balance at the end of the year	<u>39,001</u>	<u>71,284</u>

22. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2021 are as follows:-

	Land & Buildings	Other Leases	Total 2021	Total 2020
	£	£	£	£
Payable				
Within one year	15,000	-	15,000	15,634
Within two to five years	-	-	-	634
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>16,268</u>

23. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Tangible fixed assets	1,023,196	12,201	1,035,397
Investment Assets	2	-	2
Current assets	1,030,388	674,179	1,704,567
Current liabilities	(125,212)	(73,373)	(198,585)
Long term liabilities	(632,369)	-	(632,369)
	1,296,005	613,007	1,909,012
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Tangible fixed assets	1,008,535	1,219	1,009,754
Investment Assets	2	-	2
Current assets	410,631	538,817	949,448
Current liabilities	(100,754)	(83,308)	(184,062)
Long term liabilities	(656,219)	-	(656,219)
	662,195	456,728	1,118,923

24. Movements in Funds

	Balance 1 April 2020	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2021
	£	£	£	£	£	£
Restricted Funds						
Employment Services	36,383	187,692	(185,586)	-	-	38,489
Children, Adult & Family Services	206,148	822,655	(664,510)	9,230	-	373,523
Scope Funds	213,758	370	(13,572)	-	-	200,556
The Lodge	-	40,311	(40,311)	-	-	-
No 10	439	-	-	-	-	439
	456,728	1,051,028	(903,979)	9,230	-	613,007
Unrestricted Funds						
Designated Funds						
Employment Services	10,620	-	-	8,210	-	18,830
Children, Adult & Family Services	46,272	-	-	13,970	-	60,242
Cotmandene	-	-	-	23,902	-	23,902
The Lodge	9,793	-	-	8,994	-	18,787
No 10	-	-	-	500,000	-	500,000
	66,685	-	-	555,076	-	621,761
Pension Reserve	-	-	-	-	-	-
General Funds	595,510	996,410	(426,257)	(564,306)	72,887	674,244
	662,195	996,410	(426,257)	(9,230)	72,887	1,296,005
Total Funds	1,118,923	2,047,438	(1,330,236)	-	72,887	1,909,012
Prior Year						
	Balance 1 April 2019	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2020
	£	£	£	£	£	£
Restricted Funds						
Employment Services	45,983	209,851	(219,451)	-	-	36,383
Children, Adult & Family Services	198,156	587,651	(598,273)	18,614	-	206,148
Scope Funds	235,644	-	(21,886)	-	-	213,758
The Lodge	-	53,708	(53,708)	-	-	-
No 10	-	12,500	(12,061)	-	-	439
	479,783	863,710	(905,379)	18,614	-	456,728
Unrestricted Funds						
Designated Funds						
Employment Services	27,720	-	-	(17,100)	-	10,620
Children, Adult & Family Services	28,251	-	-	18,021	-	46,272
The Lodge	14,595	-	-	(4,802)	-	9,793
	70,566	-	-	(3,881)	-	66,685
Pension Reserve	40,000	-	(35,027)	(4,973)	-	-
General Funds	521,014	476,266	(375,682)	(9,760)	(16,328)	595,510
	631,580	476,266	(410,709)	(18,614)	(16,328)	662,195
Total Funds	1,111,363	1,339,976	(1,316,088)	-	(16,328)	1,118,923

Purposes of Restricted Funds

The income funds of the charity include restricted funds comprising unexpended balances of donations and grants held on trust to be applied for specific purposes, as explained in the Trustees Report.

Transfers totalling £9,230 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2020: £18,614).

Purposes of Designated Funds

The Board has set aside £97,860 (2020: £66,685) of unrestricted funds to fund anticipated funding shortfalls in ongoing projects during the next financial year. A further £500,000 has been set aside to fund expenditure in developing our new Centre for Community Living. In addition £23,902 has been set aside to fund expenditure to refurbish our new Day Services facility in Cotmandene Crescent.

Purposes of General Funds

General Funds are necessary to provide short term stability and working capital in the event of unforeseen funding problems. The level currently required, as specified in the reserves policy, is £423,696 (2020: £464,943).

25. Legal status of the charity

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

26. Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

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

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