

Company registration number: 02869571

Charity registration number: 1041117

Bexley Mencap

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Bexley Mencap

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10 to 11
Balance Sheet	12
Notes to the Financial Statements	13 to 24

Bexley Mencap

Reference and Administrative Details

Trustees	Fernando Caicedo, Chair Clair Grayston, Treasurer Peter Walker, Vice Chair Amelie Busch, Secretary Stacey Yusuf Michael Vincent Joanne Dyson Nikki Cochrane Nicola Charlton
Secretary	Amelie Busch, Secretary
Senior Management Team	Kara Lee, Chief Executive Steve Grimsey, Operations Manager Scott Matthews, Community Support Manager
Charity Registration Number	1041117
Company Registration Number	02869571
Registered Office	19 Church Road Bexleyheath Kent DA7 4DD
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Bexley Mencap

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Trustees and officers

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

Trustees:	Fernando Caicedo, Chair
	Clair Grayston, Treasurer
	Peter Walker, Vice Chair
	Amelie Busch, Secretary
	Stacey Yusuf
	Michael Vincent
	Joanne Dyson (appointed 8 November 2023)
	Nikki Cochrane (appointed 11 October 2023)
	Nicola Charlton (appointed 12 April 2024)
	Nicki Fowler (resigned 8 November 2023)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 November 1993 and most recently amended 13 March 2003. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Trustees complete a regular skills audit which identifies individual skills level and the collective capacity of the Board. This, along with the routine discussions at the Board, determines those issues on which the Board requires further information and training. Training and networking opportunities are appraised on an ad hoc basis.

The skills audit also forms the basis for our recruitment process to ensure that the Board has a wide range of skills and experience. We have recruited several new trustees to expand the skillset of the board and have a full board for the coming year.

Organisational structure

Bexley Mencap is a voluntary organisation with charitable status, affiliated to Royal Mencap. The general control and management is vested in the Board of Management which consists of a Chair; Vice Chair, Hon. Secretary, Treasurer and Trustees.

Paid full and part time staff were a Chief Executive, an Operations Manager, a Self-Advocacy worker, Family Support Co-ordinator, 7 Support Workers, Pathways Trusted Assessor, Community Support Manager, Digital Health Co-ordinator, an Administrator, an Income Officer, a Membership and Engagement Officer, a Cleaner and 3 Quality Checkers.

Bexley Mencap

Trustees' Report

Volunteers assist in a variety of ways. Their commitment to Bexley Mencap is invaluable, and includes:

- Trustees serving on the Executive Committee
- Fundraising
- Social clubs and activity groups

Objectives and activities

Public benefit

Objectives and activities including a summary of the main activities undertaken for the public benefit in relation to these objects

In preparing this report, Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Our vision is that all people with a learning disability are valued, respected and empowered to live life to the full.

Our strategic aims are:

- To be locally recognised as a leading Learning Disability provider in Bexley in order to positively influence change in the borough.
- Deliver a personalised and high-quality service, which caters to the needs of all members.
- Work towards becoming a financially sustainable organisation with a long future.
- Create a vibrant, creative, multipurpose location that is accessible for all the people we support.

All our work is always underpinned by our core values to help us to shape and deliver high quality services, which are:

Empowering: We aim to support everybody to grow, develop and reach their full potential.

Approachable: When people need us, we are there and we make it easy for them to get support.

Inclusive: People with a learning disability and their loved ones are at the heart of everything we do.

Passionate: We are dedicated to improving the lives of the people we support.

Respectful: We treat everyone who comes into contact with our organisation with dignity and respect.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

All of our work throughout the year fits into 4 broad themes:

Community Support

1:1 Support

We have continued to provide a range of support to local people to help them live independently. Support includes areas such as managing a budget and bills, managing a household, shopping, handling letters and maintaining friendships. Support is provided based on what a member would like to achieve and the things that they identify as needing support with. We take a person-centred approach to our support and regular review with members to ensure that they are happy with the service.

Bexley Mencap

Trustees' Report

This year we began taking on support via Independent Service Funds, where we work with members to identify how to best use their social care budget in partnership with other local organisations. We have been developing how we manage the ISF process and best support ISF members which includes creating a range of easy read resources and developing our relationships with other local providers. We aim to increase the number of members we support via ISF in the coming year.

Over the course of the year, we provided 2,982 hours of 1:1 support to 33 people with 2 clients receiving this support via an ISF.

The Hub

Our new group offer, The Hub, has gone from strength to strength and is a popular offer for local people. We are now able to offer half day sessions across 2 days to up to 16 people and have also introduced a new lunch club following feedback from members. Due to the success of the group, we are planning to extend to enable us to offer more days in the coming year. We wish to thank The Salvation Army for their continued support in helping us to run this groups.

Health and Wellbeing

Groups and Activities

We continue to offer a variety of groups and activities to help improve health and wellbeing as well as offer opportunities for members to make, and maintain, friendships. It is key that we are able to offer a range of choices to people with different interests and we continue to adapt our groups based on feedback that we receive. This year we have said goodbye to our dance tutor and wish to thank her for her hard work and enabling us to run such an enjoyable group.

This year we ran a total of 402 group sessions attended by 72 members:

- Tennis group - 44 sessions with average attendance of 16
- Zoom Stretch and Relax - 25 sessions with average attendance of 4
- Zoom Dance - 46 sessions with average attendance of 9
- Walking - 45 sessions with average attendance of 4
- Social Clubs - 19 sessions with average attendance of 16
- Gardening - 44 sessions with average attendance of 4
- Zoom Singing - 48 sessions with average attendance of 10
- Singing (in person) - 43 sessions with average attendance of 5
- Film Club - 35 sessions with average attendance of 7
- Zoom Baking - 1 session with average attendance of 8
- Keep Fit - 43 sessions with average attendance of 12
- Member's Voice - 9 sessions with average attendance of 6

Access to Health Project

Our Digital Health project continued this year aiming to improve access to healthcare for people with a learning disability in Bexley. Mid-way through the project our co-ordinator left to pursue a fantastic opportunity and we made the decision not to fill the post due to the short-term nature of the project funding. We are in conversation with the council about utilising the remaining budget in a different way to continue work on this important topic.

Family Support

We have continued to be heavily involved with the local Carers Partnership and been a key partner in several initiatives to improve the lives of local carers. Once again, we were part of the steering group for the borough's event to thank and recognise unpaid carers which welcomed over 100 carers this year. Carers attending were able to speak to a range of local charities, including us, who could provide support and activities to help them continue their caring role as well as try out a variety of health and wellbeing activities.

Bexley Mencap

Trustees' Report

We have also supported the new Carers Café initiative; a monthly drop in for carers to attend and talk to local charities to get support or advice. We continue to be committed to supporting this, and similar, initiatives in the borough.

Our own Family Support has continued to provide emotional and practical support to families of people with a learning disability, supporting them with navigating the challenges which being a carer can bring. As well as providing bespoke 1:1 support for 74 families we have also held 32 coffee groups for carers.

Raising Awareness and Improving Local Services

Respect in Bexley

Our self-advocacy group, Respect in Bexley, celebrated 30 years of speaking up on issues which affect people with learning disabilities in Bexley and working on solutions with partners. The group have continued working in partnership with both local and national organisation to achieve some fantastic things, including:

- Delivering Learning Disability Awareness training at our local hospital to a variety of hospital staff including nurses and surgeons
- Working with local partners Oxleas to write a Top 10 Tips for Therapy guide and on the Tree of Life project
- Raising awareness of the importance of bowel screening and working with Public Health at the University of Greenwich on this topic
- Working with the local Guide Dog Group to raise money to sponsor 3 guide dog puppies.

Across the course of the year our 30 Respect members held 113 meetings.

Quality Checkers

Quality Checkers are people with learning disabilities who are employed to visit local care and support services, speaking with the people that use them to find out about their experiences. The Quality Checkers complete a report with recommendations of how local services could improve to better support people with learning disabilities. This project has continued to grow and become more embedded in the local system, with reports being fed back and reviewed by the Safeguarding Board. We have also been able to work with the local authority to expand the project to support the Shared Lives team in Quality Assuring their service.

Partnerships and projects

Pathways

We have continued to work together as part of a consortium with 7 other local charities to improve the lives of Bexley Residents and continued our work on the Pathways services.

Pathways aims to help local people access care and support through voluntary organisations who know them well and can identify creative, personalised support plans to meet their needs. In year 2 of the Pathways contract, we have completed:

- 44 needs assessments
- 10 carers assessments
- 163 annual reviews

Our Team

Our team continue to be our biggest asset and we are committed to ensuring that we focus on the wellbeing, development and recognition of our team. Both our staff and volunteers are incredibly dedicated, skilled and committed and we wish to thank them all for their continued hard work which makes such a difference to the lives of local people. Without them we would not be able to do the work that we do.

Bexley Mencap

Trustees' Report

Our aims last year

In our last report we listed some aims that we would be focussing on throughout the year. We are pleased to report our progress against these aims:

- Continuing to adapt our activities and support services to offer more person-centred support and opportunities; with a particular focus on improving our data and evaluation - we have worked to improve the data that we capture on our CRM system and how we evaluate our services. We have conducted annual surveys to gain feedback from both members and carers and will continue to do this on an annual basis to help plan services.
- Expanding the ways in which we support carers and be involved in the development of key strategies and services in the borough - our work on the development of the Autism Strategy for Bexley highlights our commitment to ensuring that there are services for everyone.
- Launching our new e-newsletter and improving our communications, including better use of our social media - we have been delighted to launch our newsletter and see our subscriber base grow. We will continue to work to grow this and our social media usage to ensure we can reach more people.
- Continuing to invest in staff training and wellbeing; launching a staff wellbeing plan and re-developing our development and training plans - following engagement with our team we have not launched a formal wellbeing plan but have done a variety of work to improve the support that we can offer our team. We have refreshed our training plans and introduced new training to support our team to continue their professional development.
- Engaging with members, staff and trustees to create an Equity, Diversity and Inclusion action plan - this is an ongoing process which we will carry forward into the coming year.

Looking Forward

In the coming year, we will be focussing on a number of areas including:

- Continuing to adapt our activities with a particular focus on providing a range of opportunities for people to utilise their direct payments and gain skills and experience.
- Exploring opportunities to support autistic people to a greater extent as we recognise a gap in services locally.
- Review the ways in which we support carers to ensure that we provide the services they need and want.
- Continuing our work to better demonstrate our impact and tell the stories of the people we support, including capturing better data to support our evaluation.
- Continuing to engage with members, staff and trustees to create an Equity, Diversity and Inclusion action plan.

Financial review

Recognising the need for growth and development of services, the Board had again committed to investing some of our reserves throughout this year. We continue to work to ensure that we are a financially sustainable organisation with a long future and will be committing resources in the coming year to expanding our fundraising capacity with this aim.

The organisation sets all salaries, including those of the senior leadership, in accordance with its Pay Policy which is reviewed annually. The Pay Policy details the organisation's approach to setting and reviewing salaries, steps that it takes to ensure pay equality and what additional staff benefits the organisation offers. In line with recommended guidance and legal obligations all salaries above £60,000 per year are reported in our Annual Accounts.

Bexley Mencap

Trustees' Report

Policy on reserves

Bexley Mencap requires an appropriate level of funds in reserve to:

- ensure that the trustees are able to provide services currently available to people with learning disabilities and their families for a minimum of six months into the future should funding become unavailable.
- ensure that Bexley Mencap is able to survive unexpected setbacks such as short-term funding issues or problems from internal or external causes.
- provide financial stability to develop new services or expand existing ones depending on the changing needs of members.

Trustees recognise that although six months reserves would usually be adequate to ensure financial security, due to the needs of Bexley Mencap's beneficiaries and the support they will require to transition to new services that we will seek to maintain between six to nine months reserves.

Based on predicted expenditure for the coming year it is estimated that it would currently cost between £223,500 - £335,250 to operate services for a that period. Our free reserves at 31 March 2024 stood at £281,973.

The following designated funds are held within our unrestricted reserves:

- A fund for capacity building at £20,000
- A fund for building maintenance (unexpected repairs or upgrades) at £15,000
- A capital fund for property plans at £75,000

Principal risks and uncertainties

The Board continues to review and consider the risks to which the charity is exposed to ensure that appropriate strategies and policies are in place to mitigate those risks. Each new policy, plan or development is reviewed for risk as part of the approval process. Risks are managed by ensuring adequate policies and procedures are in place, backed up by staff training and ensuring that there is effective governance and oversight by appropriate senior staff and trustees. A risk register is maintained and reviewed by the Board quarterly.

Funds held as custodian trustee on behalf of others

We hold funds on behalf of our partners for partnership work in Bexley to support, and improve the lives of, unpaid carers.

(Details of the 3rd party funds can be found in the annual accounts, note 23).

Bexley Mencap

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Bexley Mencap 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on^{08/08/2024} and signed on its behalf by:



.....
Fernando Caicedo
Trustee

Bexley Mencap

Independent Examiner's Report to the trustees of Bexley Mencap ('the Company')

Independent examiner's report to the trustees of Bexley Mencap ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

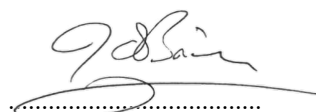
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....14/08/24.....

Bexley Mencap

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	130,360	-	130,360	181,850
Charitable activities	3	174,153	22,501	196,654	131,992
Other trading activities	5	1,686	-	1,686	2,979
Investment income	6	<u>5,990</u>	-	<u>5,990</u>	<u>3,470</u>
Total income		<u>312,189</u>	<u>22,501</u>	<u>334,690</u>	<u>320,291</u>
Expenditure on:					
Raising funds	7	(605)	-	(605)	(651)
Charitable activities	8	<u>(363,112)</u>	<u>(22,501)</u>	<u>(385,613)</u>	<u>(367,463)</u>
Total expenditure		(363,717)	(22,501)	(386,218)	(368,114)
Gains/(losses) on investment assets		<u>(155)</u>	-	<u>(155)</u>	<u>(34)</u>
Net expenditure		<u>(51,683)</u>	-	<u>(51,683)</u>	<u>(47,857)</u>
Net movement in funds		(51,683)	-	(51,683)	(47,857)
Reconciliation of funds					
Total funds brought forward		<u>334,389</u>	<u>315,017</u>	<u>649,406</u>	<u>697,263</u>
Total funds carried forward	22	<u><u>282,706</u></u>	<u><u>315,017</u></u>	<u><u>597,723</u></u>	<u><u>649,406</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 22.

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	181,850	-	181,850
Charitable activities	3	127,992	4,000	131,992
Other trading activities	5	2,979	-	2,979
Investment income	6	3,470	-	3,470
Total income		<u>316,291</u>	<u>4,000</u>	<u>320,291</u>
Expenditure on:				
Raising funds	7	(651)	-	(651)
Charitable activities	8	<u>(363,463)</u>	<u>(4,000)</u>	<u>(367,463)</u>
Total expenditure		(364,114)	(4,000)	(368,114)
Gains/(losses) on investment assets		<u>(34)</u>	-	<u>(34)</u>
Net expenditure		<u>(47,857)</u>	-	<u>(47,857)</u>
Net movement in funds		(47,857)	-	(47,857)
Reconciliation of funds				
Total funds brought forward		<u>382,246</u>	<u>315,017</u>	<u>697,263</u>
Total funds carried forward	22	<u><u>334,389</u></u>	<u><u>315,017</u></u>	<u><u>649,406</u></u>

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

(Registration number: 02869571) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	314,433	314,918
Investments	13	<u>573</u>	<u>728</u>
		<u>315,006</u>	<u>315,646</u>
Current assets			
Debtors	14	16,217	89,161
Cash at bank and in hand	15	<u>290,792</u>	<u>316,329</u>
		307,009	405,490
Creditors: Amounts falling due within one year	16	<u>(24,292)</u>	<u>(71,730)</u>
Net current assets		<u>282,717</u>	<u>333,760</u>
Net assets		<u>597,723</u>	<u>649,406</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	22	315,017	315,017
Unrestricted income funds			
Unrestricted funds		<u>282,706</u>	<u>334,389</u>
Total funds	22	<u>597,723</u>	<u>649,406</u>


For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 28/3/24 and signed on their behalf by:


.....
Clair Grayston
Trustee

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

Asset class	Depreciation method and rate
Fixtures & fittings	10% straight line
Office & IT equipment	25% straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	9,752	9,752	36,953
Donations from individuals	2,543	2,543	17,198
Grants, including capital grants;			
Government grants	118,065	118,065	121,849
Grants from other charities	-	-	5,850
	130,360	130,360	181,850

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	22,501	22,501	4,000
Advice & support fees	166,300	-	166,300	122,860
Memberships	7,239	-	7,239	3,692
Miscellaneous income	614	-	614	1,440
	174,153	22,501	196,654	131,992

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Co-op Community Foundation	5,002	-	5,002
Asda Foundation	600	-	600
Alpkit Foundation	750	-	750
Peter Harrison Foundation	-	4,000	4,000
Groundworks	1,000	-	1,000
London Borough of Bexley	118,065	-	118,065
Royal Mencap	-	4,505	4,505
Sainsbury's	400	-	400
Sport England	-	3,996	3,996
The 29th May 1961 Charitable Trust	2,000	-	2,000
The Baily Thomas Charitable Trust	-	10,000	10,000
Sundry grants & donations	2,543	-	2,543
	<u>130,360</u>	<u>22,501</u>	<u>152,861</u>

5 Income from other trading activities

	Unrestricted General £	Total 2024 £	Total 2023 £
Fundraising	1,686	1,686	2,979
	<u>1,686</u>	<u>1,686</u>	<u>2,979</u>

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	5,990	5,990	3,470
	<u>5,990</u>	<u>5,990</u>	<u>3,470</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations	605	605	651

8 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2024 £	Total 2023 £
Bank charges	77	-	77	81
Building repairs & maintenance	771	-	771	1,330
Cleaning	1,171	-	1,171	785
Independent examination	1,728	-	1,728	1,560
Instructor fees	2,340	-	2,340	5,880
Insurance	1,548	-	1,548	1,618
IT software & maintenance	1,579	-	1,579	11,330
Marketing & communications	39	-	39	79
Miscellaneous expenditure	1,708	-	1,708	553
Office furniture & equipment	25	-	25	3,564
Activities & other outgoings	3,673	-	3,673	3,890
Recruitment	390	-	390	132
Refreshments	534	-	534	201
Salaries, NI & pension	314,993	22,501	337,494	303,579
Staff travel & expenses	5,615	-	5,615	6,508
Staff training	1,313	-	1,313	3,804
Stationery & printing	2,606	-	2,606	2,264
Subscriptions & memberships	7,473	-	7,473	6,208
Utilities & rates	12,356	-	12,356	10,437
Volunteer expenses	214	-	214	99
Depreciation, amortisation and other similar costs	485	-	485	698
Venue hire	2,421	-	2,421	2,737
Governance	53	-	53	126
	363,112	22,501	385,613	367,463

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	485	698

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	312,598	279,532
Social security costs	19,108	18,548
Pension costs	5,788	5,499
	<u>337,494</u>	<u>303,579</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	20	21

10 (2023 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,788 (2023 - £5,499).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £126,986 (2023 - £111,694).

11 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2024 £	2023 £
Independent examination	1,440	1,300
Other financial services	353	-
	<u>1,793</u>	<u>1,300</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Office & IT equipment £	Total £
Cost				
At 1 April 2023	314,273	9,184	10,318	333,775
At 31 March 2024	<u>314,273</u>	<u>9,184</u>	<u>10,318</u>	<u>333,775</u>
Depreciation				
At 1 April 2023	-	8,984	9,873	18,857
Charge for the year	-	40	445	485
At 31 March 2024	<u>-</u>	<u>9,024</u>	<u>10,318</u>	<u>19,342</u>
Net book value				
At 31 March 2024	<u>314,273</u>	<u>160</u>	<u>-</u>	<u>314,433</u>
At 31 March 2023	<u>314,273</u>	<u>200</u>	<u>445</u>	<u>314,918</u>

Included within the net book value of land and buildings above is £314,273 (2023 - £314,273) in respect of freehold land and buildings and £Nil (2023 - £Nil) in respect of leaseholds.

Cory Environmental Trust hold a legal charge over the freehold premises, 19 Church Road, Bexleyheath. The purpose of the charge is to enable Cory Environmental Trust to recover their donation of £87,000 towards the acquisition of the property, in the event that the building ceased, at any time, to be used for Bexley Mencap's charitable purposes. The property was valued on a current-use basis in June 2010 at £300,000 by Robinson Jackson, Estate Agents.

13 Fixed asset investments

	2024 £	2023 £
Other investments	<u>573</u>	<u>728</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2023	728	728
Revaluation	<u>(155)</u>	<u>(155)</u>
At 31 March 2024	<u>573</u>	<u>573</u>
Net book value		
At 31 March 2024	<u>573</u>	<u>573</u>
At 31 March 2023	<u>728</u>	<u>728</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Debtors

	2024 £	2023 £
Trade debtors	13,420	86,362
Prepayments	2,797	2,593
Other debtors	-	206
	<u>16,217</u>	<u>89,161</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	750	559
Cash at bank	290,042	315,770
	<u>290,792</u>	<u>316,329</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	837
Other taxation and social security	5,692	6,031
Other creditors	-	31,676
Accruals	2,600	2,121
Deferred income	16,000	31,065
	<u>24,292</u>	<u>71,730</u>

17 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

18 Taxation

The charity is a registered charity and is therefore exempt from taxation.

19 Related party transactions

There were no related party transactions in the year.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

21 Analysis of net assets between funds

	Unrestricted			2024
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	160	-	314,273	314,433
Fixed asset investments	573	-	-	573
Current assets	196,265	110,000	744	307,009
Current liabilities	(24,292)	-	-	(24,292)
Total net assets	<u>172,706</u>	<u>110,000</u>	<u>315,017</u>	<u>597,723</u>

	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	645	-	314,273	314,918
Fixed asset investments	728	-	-	728
Current assets	294,746	110,000	744	405,490
Current liabilities	(71,730)	-	-	(71,730)
Total net assets	<u>224,389</u>	<u>110,000</u>	<u>315,017</u>	<u>649,406</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

22 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	224,389	312,189	(363,717)	(155)	172,706
<i>Designated</i>					
Building Maintenance Fund	15,000	-	-	-	15,000
Capacity Building Fund	20,000	-	-	-	20,000
Capital Fund	75,000	-	-	-	75,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,000</u>
Total unrestricted funds	<u>334,389</u>	<u>312,189</u>	<u>(363,717)</u>	<u>(155)</u>	<u>282,706</u>
Restricted funds					
Capital asset fund	314,273	-	-	-	314,273
IT fund	744	-	-	-	744
Healthy Lifestyles	-	12,501	(12,501)	-	-
Active Lives Project	-	10,000	(10,000)	-	-
	<u>315,017</u>	<u>22,501</u>	<u>(22,501)</u>	<u>-</u>	<u>315,017</u>
Total restricted funds	<u>315,017</u>	<u>22,501</u>	<u>(22,501)</u>	<u>-</u>	<u>315,017</u>
Total funds	<u>649,406</u>	<u>334,690</u>	<u>(386,218)</u>	<u>(155)</u>	<u>597,723</u>

The specific purposes for which the funds are to be applied are as follows:

Capital asset fund - represents the cost of the freehold property at 19 Church Road.

IT fund - funds received towards purchase and implementation of new CRM system.

Healthy Lifestyles & Active Lives Projects - variety of groups and activities to help improve health and wellbeing as well as offer opportunities for members to make, and maintain, friendships.

Designated Fund - Capacity Building Fund - for investment in the charity to support it's aims and enable development of key areas.

Designated Fund - Building maintenance - for essential repairs to current property.

Designated Fund - Capital Fund - to build up sufficient funds to secure alternative accomodation to support our aims.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2024

These are the figures for the previous accounting period and are included for comparative purposes:

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds						
<i>General</i>						
General fund	242,246	316,291	(364,114)	30,000	(34)	224,389
<i>Designated</i>						
Building Maintenance Fund	15,000	-	-	-	-	15,000
Capacity Building Fund	50,000	-	-	(30,000)	-	20,000
Capital Fund	75,000	-	-	-	-	75,000
	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>110,000</u>
Total unrestricted funds	<u>382,246</u>	<u>316,291</u>	<u>(364,114)</u>	<u>-</u>	<u>(34)</u>	<u>334,389</u>
Restricted						
Capital asset fund	314,273	-	-	-	-	314,273
IT fund	744	-	-	-	-	744
Digital Health Project - London Catalyst	-	4,000	(4,000)	-	-	-
	<u>315,017</u>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>	<u>315,017</u>
Total restricted funds	<u>315,017</u>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>	<u>315,017</u>
Total funds	<u>697,263</u>	<u>320,291</u>	<u>(368,114)</u>	<u>-</u>	<u>(34)</u>	<u>649,406</u>

23 3rd party funds

	Opening balances £	Incoming resources £	(Resources expended) £	Total £
Carers Partnership Board	-	45,010	(7,500)	37,510
CCG Carers Fund	-	6,780	-	6,780
	<u>-</u>	<u>51,790</u>	<u>(7,500)</u>	<u>44,290</u>