

EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
31st March 2022

Charity Number: 1054061

Company Number: 03039319

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

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Our Aims and Purpose

Our charity's purposes as set out in the objects contained in the company's memorandum of association: are that we provide support and services for people with a learning disability and other disabilities or other disadvantaged persons, their carers and families.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and the income from fees and charges to cover its operating costs.

Our Vision is:

To change society so that disabled people can fully enjoy their rights and live as happily and independently as possible.

Our mission is:

Disabled people will have every opportunity throughout their life to achieve their full potential.

Ensuring our work delivers our aims

The last few years have been turbulent; however, we remained focused on achieving our strategic ambitions, enabling us to navigate our way through the challenges of a global pandemic and the continued subsequent slow recovery from it. As a consequence we are now getting to grips with working/running our charity in a changing landscape with still lots of uncertainty. Over the past year we have listened to, and will continue listening to, what the people who we support, and their families say about their lives and the critical challenges they face. This pandemic has brought to the fore the many inequalities and social injustices they experience, and we took this into consideration when we developed our 2 year 21-23 Changing Lives Strategic plan.

We have adapted our Vision and Mission and for the next two years we will focus our attention on reducing health, wealth, opportunity and digital inequalities. To improve equality in these areas we will innovate and directly provide support services for disabled people and their families, and we will also use our influence to challenge discrimination and create a wider change in society.

Almost 5,500 adults with a learning disability are living in our community and many are reliant on help from their neighbours and families. We want to positively impact on the lives of everyone with a learning disability. Over the next two years we will proactively reach out into the community and create new charitable support products for people who are ineligible for statutory funding, so that everyone has support that is relevant to them when they need it.

Our strategy also focuses our attention on changing our ways of working, making good use of technology and our resources, so we can swiftly respond to the changing needs of our community. With so much uncertainty around us it is difficult to imagine what the new 'normal' will look like, but we remain committed to creating a better society where the lives of disabled people are truly considered of equal value and worth.

We are now 1 year into this plan, the associated aims/objectives and outcomes have been reviewed on a quarterly/end of year basis; considering what we achieved from our work and any associated risks therein.

The main priorities of our 21-23 Changing Lives Strategic Plan :

We have made a commitment that by 2023 we will:

- 1) Have a strong understanding of the unmet needs of disabled people and their families in Ealing and will have an offering and brand that they like and engage with, so increasing the number of people accessing our support to improve their lives.**
- 2) Have redirected resources away from the current personal budget financed model of service provision, so assisting a greater number of disabled people and their families to access their rights and live as happily and independently as possible.**
- 3) Be a modern and agile charity providing support relevant for disabled people and their families now and for the future.**
- 4) Have diversified our income sources, so reducing our reliance on personal budget income to pay for core costs and improving our financial stability and sustainability.**

Our activities/services to meet our purpose

Adults and Children

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- Children's activities, clubs, short respite holiday breaks.
- We provide employment training, internships and a Back Into Employment Service which has been funded due to people losing their jobs because of COVID 19. Our employment services are made up of a number of different offers; Dare to Dream is a service that provides training and support to understand the route to meaningful employment opportunities. Project Search provides internships in partnership with the local college, a new employer COIN. Back to Employment supports those who have lost their jobs due to the pandemic.
- Young Persons Travel Training Service in Hounslow.

Participation

- We provide a service, which assists young people and adults to have a voice both locally and nationally.
- We support the Learning Disability Power Group making sure people's voices are heard and the views of disabled people are at the fore.

We do this by:

- Making sure information is accessible.
- Using lots of different ways to get information out there – like social media.
- Raising awareness and campaigning on issues that matter to our customers.
- Holding consultations on behalf of the local authority so that our customers can be involved in the decisions that affect them.
- Working with professionals so they understand the best way to support people with disabilities in our community.

Advice

- We are the lead organisation for a 10 partner advice consortium, Ealing Advice Service EAS. This service provides a local generalist and specialist advice service that aims to provide the people of Ealing with access to high-quality advice. The service brings together key advice agencies in Ealing, who provide a joined up service which offers residents support on housing, debt, immigration, welfare benefits, employment, travel and transport concessions, welfare payments, mental health and community care; legal representation and a specialist solicitor or caseworker, where required.

Parent Support (a new service recently set up from our Survive and Thrive monies)

- We have allocated funding from our reserves to set up and provide a brand new service especially for Parents. This service has just recently recruited 2 new staff and is starting to establish itself in Ealing supporting parents and carers at each stage of the journey if they require assistance when accessing other services with the vision that this service will make it easier for parents to find and engage with the right support when they need it.

Achievements and Performance of activities

The charity has again faced many challenges this year due to the impact of COVID 19, and other environmental factors that the social care sector are facing; recruitment issues, wage increases against a social care sector that cannot afford an uplift for provider/charity income. We have made good progress over the last year, but despite best efforts our income has decreased by 28%. To counter this we have cut costs and staffing levels where possible and reduced expenditure by 12%. To ensure that our 2-year strategy is successful and the ambitions we desire are achieved, within a much smaller/challenging financial envelope, we have set ourselves clear goals/impact against our 4 priorities outlined above and collate real data to demonstrate and evidence our impact.

This is what we said success would look like and our achievements/impact, we are pleased with the outcomes thus far:

We said that: we would support disabled people and their families to participate in market research to shape services development

What we have achieved this year: From June to August 2021 an independent provider was commissioned and carried out in depth research interviews with 18 parents with sons/daughters with learning disabilities and/or special educational needs. The final report was completed in September and presented to the Board of Trustees with a series of recommendations of action Ealing Mencap could take to start addressing the identified unmet needs.

We said that: we would provide more charitable support/products/services available to those who are not eligible for statutory funding

What we have achieved this year: The Board of Trustees approved making use of a proportion of our reserves to fund the establishment of two new support products/services based on the findings of the market research. These were My Time - a community based weekend activities project for young people aged 11 - 25 and a Parent Support Service, providing interventions, advice and assistance with the aim of becoming the credible one-stop-shop for all parents.

We said that: we wanted more disabled people and their families accessing Ealing Mencap for support when they needed it.

What we have achieved this year: 5127 named individuals accessed Ealing Mencap for support in 2020/21. 5298 named individuals accessed Ealing Mencap for support in 2021/22, an increase of 3.3%. This increase was predominantly due to increased numbers seeking assistance from our Ealing Advice Service which has seen an increase of 5.3%. The number of people accessing our day activities as expected has decreased by around 20%.

We said that: we wanted disabled people and their families to experience improved health and wealth

What we have achieved this year: In 2020/21 we brought an additional £2.1 million into residents pockets through assisting people to access their welfare benefits rights and entitlements. **In 2021/22 this figure increased by 28% bringing residents an additional £2.7 million.**

What we that: we wanted disabled people and their families to experience improved life opportunities and digital inclusion

What we have achieved this year: Throughout 2021/22 we delivered a number of short-term grant funded projects focused on digital inclusion, improving people's physical health and participation in exercise, employment support to get young people back into work, and distributed £10k in emergency winter payments for food and energy. These are all in addition to the delivery of our long-standing commissioned services. It is hard to quantify the specific impact these interventions have made to people's lives and we need to consider how we can measure improvements in 2022/23.

Our services remain highly regarded by the people they serve, their families and other voluntary and independent organisations and have remained so during these most challenging times.

Our adults and children's services, whilst operating at reduced capacity and under strict social distancing and testing regimes, have now started to bounce back, albeit at lower capacity than previously.

We have some new funding to start a children's provision called My Time but need to recruit before this can gain any momentum.

Throughout this year we have continued to support young people in understanding and gaining employment. It has been difficult to attain and even maintain some people's work placement/internships/paid employment. However, a newly funded employment project via the Youth Future Foundation/ Children In Need fund called Job Start is supporting young people with a disability into real work with a focus on those who have unfortunately either lost their job or had their placement/internship suspended during these difficult times.

Job Start is set up to support 30 18-24 year olds through the 12 week support package. We have supported 29 through the Program and currently 12 are in paid employment. Part of the funding is also to support 30 14-18 year olds in school in next steps career sessions. 41 young people have completed these sessions and the feedback from schools has been very positive.

We still run our Project Search service but unfortunately after many years and again due to COVID 19 our 12 placed internship program at the Hilton T5 Hotel at Heathrow has now officially closed. We have a new host, Coins, who offer us a small amount of rotation work experience opportunities. This is mainly due to Covid restrictions and the lack of staff coming in. However, this has been offset by our new acquired second host, The Marriott Hotel, that we attend 3 days per week.

Adult and Children's Performance: we delivered 44,946 hours of face to face support to adults and 2,214 hours to children.

Hounslow Independent Travel Training (HITT): have throughout this year continued to travel train young people and have successfully trained 22 young people into independent travel, this is with the backdrop of some continued COVID restrictions and staff recruitment problems.

Our Participation service has undertaken two large surveys this year looking at the impact on customers and their families during the pandemic and subsequent lockdowns. The local Adult Partnership board is again building up momentum, allowing and enabling the voice of our customers and their families to come to the fore.

The Ealing Advice Service (EAS)

EAS performance: EAS have worked/supported 4979 individual clients this year. They have via their offer of benefit support/advice and appeals made a financial gain of £2,766,835 for Ealing residents.

Fundraising Activity

Ealing Mencap carries out fundraising activities in order to generate funds for the charity. Ealing Mencap does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year; the charity has due regard to the Code of Fundraising Practice in the UK

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

Financial Review

The charity sustained a loss for the year of £62,325 after depreciation of £48,851 was charged. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

The continued disruption from the Covid-19 pandemic continues to affect our ability to increase our income as well as the current issues social care are facing. This includes a staff recruitment crisis that has significantly impacted our organisations finances in a number of ways that in turn has meant that, from a governance point of view, we have and will continue to have to make some difficult decisions about daily operational, financial, and strategic matters.

Management of risk is an integral part of the planning and project management processes.

Principal Risks and Uncertainties

Financial effect of significant events

We have been operating against a backdrop of over 10 years of austerity the Ealing Council's government grant has been cut by 64 % based on a 2020 report by the London Councils organisation.

To survive we have built up/grown what has arguably been the largest personal budget funded adult day activities provision in Ealing. This model has served us well, generating significant unrestricted and surplus income to pay for the core costs of the charity and this has sustained us. However, forced lockdowns and corresponding reduced income have highlighted how vulnerable this finance model is. Coupled with reduced referrals and our own ambitions to change we are agreed that we must reduce reliance on this service income and diversify. We are using some of the allocated surplus agreed last year to re-develop and refocus some aspects of our charitable work. We have made good progress over the last year, but despite best efforts our income has reduced by 28%. To counter this we have cut costs and staffing levels where possible, reducing expenditure. We are concerned but are equally optimistic that we will thrive as we move forward with our 22/23 focused strategy.

Reserves Policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves as at 31 March 2022 would be the equivalent of 2 months payroll, 12 months mortgage and 1 months other costs. The charity had reserves of £1,923,058 which exceeds the target level set. Of these £1,152,060 were restricted, including a revaluation reserve of £479,576

The remaining funds of £770,998 were unrestricted. Of these, £216,900 was designated for the "Survive and Thrive" project to redevelop and refocus some fundamental strategic aspects of our charitable work to be undertaken over the course of 2022 & 2023. Free reserves totalled £554,098.

Plans for Future Periods

Our future strategic direction:

We are continuing to proactively take action to further improve people's knowledge/perception of our charity, whilst continuing to provide the excellent support services we provide. We are also trying to change some of what we do and to create further opportunities to work with the younger generation, as we need to provide products, services, and values that appeal to them. Achieving our priorities means we will be having a positive impact on the lives of more disabled people and their families by providing support that is relevant to them.

For the next two years the inequalities that we are particularly focusing on are: health, wealth, opportunity and digital inclusion. To reduce inequality and disadvantage we will innovate and provide support services directly for disabled people and their families, but we will also use our influence, to challenge discrimination and create a wider change in society, which in turn will enable us to thrive and survive.

As a charity in 22/23 we have set ourselves clear actions under our 4 key priorities to achieve as follows:

Priority 1: By March 2023 we will have a strong understanding of the unmet needs of disabled people and their families in Ealing and will have an offering and brand that they like and engage with, so increasing the number of people accessing support to improve their lives.

How we will do this:

- Determine what Ealing Mencap will be and provide as a charity beyond 2023, confirm decisions and actions including deciding on name and brand change and sign off at Board.
- Engage fully and support the delivery of consultation activities for the Ealing Council 5 year All-Age Learning Disability Strategy Consultation process ensuring our customers, people with learning disabilities and parents participate and have their say.
- Influence decision makers for the 5 year All-Age Learning Disability Strategy so that it delivers outcomes matching what people with learning disabilities and their supporters say is needed.
- Source, commission and organise facilitated consultant support service to hold workshops for finance/business modelling and strategy planning, in order to create and agree a succession process and vision for 2023 - 2028. This may involve considering our core offering, finance model and resources required, name and branding.

Priority 2: By March 2023 we will have redirected some of our resources away from personal budget financed services, assisting a greater number of disabled people and their families to access their rights and live as happily and independently as possible.

How we will do this:

- Establish, and trial a range of free at point of contact charitable support products for disabled people and their families on a test and learn basis.
- Allocate sufficient staff resources, time and attention to recruitment, service design and promotional activities so that we can successfully establish, launch, and deliver the Parent Support and My Time Services as new offerings.
- Agree and implement an agreed organisational marketing strategy to effectively promote our charity to a wider audience who are not in receipt of statutory social care provision.
- Consider, explore and agree what other 'free at point of contact' products/support we can develop and offer to provide more options that enable us to interact with the wider community audience and create change in society. Current ideas include training and engagement with employers, hub and spoke based activities, membership platform, and information/advice sessions with experts.

➤ All of our H&SC Grants - EAS Consortia and Saturday Youth Scheme - are due to be tendered in August 2022. Sufficient staff resource, time and attention will need allocated to completing the tender process to give every chance of success.

Priority 3: By March 2023 we will be a modern and agile charity providing support relevant for disabled people and their families now and for the future.

How we will do this:

- Operate our services using a cost effective/resource efficient model of delivery - the rising costs of living across all cost centres is challenging our current price model.
- Carry out a systems/process/technology assessment to identify opportunities to streamline or improve business operations efficiency.
- Carry out a digital review to identify hardware, software, technology, skills set, social media, CRM and resource gaps - c£20k expenditure from reserves has been set aside to reduce longer term core/central operations costs.
- Above will be actioned after the results of the outsourced strategy and financial review scheduled for this year.

Priority 4 By March 2023 we will have diversified our income sources, so reducing our reliance on personal budget income to pay for core costs and improving our financial stability and sustainability.

How we will do this:

- Carry out a form, task, and function assessment of the SMT and management team to identify gaps, overlap and opportunities for implementing further cost savings and/or enhanced operational delivery.
- Implement further cost savings including facilities, staffing and resources based on actual financial position.
- Source and invite an external finance consultant to analyse and assess our current financial position and business model, and then facilitate a workshop with the Trustees to discuss and agree what actions should be taken in response to risks and to create a new finance strategy/business model for the SMT to implement.
- Identify and commit to allocating resources/staffing to enable us to implement opportunities for securing increased levels of unrestricted income to better align income v expenditure, reduce the deficit budget, improve our financial stability and sustainability.

The Trustees confirm that they have complied with their duty in respect of public benefit guidance published by the Charity Commission.

Reference and Administrative Details

Charity Number: 10054061

Company Number: 03039319

Registered Office: Enterprise Lodge, Stockdove Way, Greenford. UB6 8TJ.

Our advisers

Auditors: Wenn Townsend. 5 Gosditch Street, Cirencester. GL2 7AG.

Bankers: Barclays Bank plc, 177 Greenford Road, Greenford. UB6 8QX.

Solicitors: Bird & Lovibond, 3 Vine Street, Uxbridge. Middlesex. UB8 1RP.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving from 1 April 2021 to the date of approval of these financial statements were as follows:

G A Venus - Chair
D Widdowson - Vice Chair
S Penfold (resigned 11 May 2021)
T J R Willis
J Mills
S Toft (resigned 23 September 2021)

Key management personnel

L Dodd - Chief Executive and Secretary

Structure, Governance and Management

Governing Document

Ealing Mencap is a company limited by guarantee governed by its Memorandum and Articles of Association and is a registered charity with the Charity Commission. Ealing Mencap legally changed its 1995 Memorandum of Articles, these were adopted in October 2016. At this point any person who was a member of the Charity immediately prior to the adoption of these Articles automatically ceased to be a member of the Charity upon adoption of these Articles, unless they were already a Trustee of the Charity.

Appointment of trustees

As set out in the Articles of Association The Board consists of at least three and not more than twelve appointed individuals. Trustees shall be appointed by the Board, either to replace a Trustee or as an additional Trustee, for a term of up to three years, any Trustee will be eligible for re-appointment if the Board thinks fit for a further term or terms of up to three years; Trustees may serve a maximum of three terms.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees administers the charity. The board meets quarterly and there are sub-committees covering operations and finance and audit which meet quarterly in advance of the main trustees meeting. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and related activity.

Related parties and co-operation with other organisations

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

Pay policy for senior staff

The board of directors, is the Trustee Board. The Senior Management Team (SMT), which includes the Chief Executive, are the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 11 to the accounts.

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

Risk management

The trustees have a risk management strategy which comprises:

- a quarterly and annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Ealing Mencap for the purposes of company law) are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

Statement as to disclosure to our auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the Board of Trustees on 22/9/2022 and signed on its behalf, by:



G Venus (Chair)

EALING MENCAP
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF EALING MENCAP

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

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

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

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

Use of report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wenn Townsend
Chartered Accountants
Statutory Auditor

Wenn Townsend

Date: 7/10/22

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

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	4	7,332	0	7,332	5,590
Charitable activities	5	742,863	824,792	1,567,655	2,170,685
Investments	6	4,070	0	4,070	4,717
Total income		754,265	824,792	1,579,057	2,180,992
Expenditure					
Charitable activities	7	(819,188)	(821,848)	(1,641,036)	(1,874,712)
Total expenditure		(819,188)	(821,848)	(1,641,036)	(1,874,712)
Realised gains / (losses) on investments		0	0	0	0
Unrealised gains / (losses) on investments		(346)	0	(346)	40,844
Net income / (expenditure)		(65,269)	2,944	(62,325)	347,124
Transfers		33,807	(33,807)	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	0	0	151,876
Net movement in funds		(31,462)	(30,863)	(62,325)	499,000
Reconciliation of funds					
Total funds brought forward		802,460	1,182,923	1,985,383	1,486,383
Total funds carried forward		770,998	1,152,060	1,923,058	1,985,383

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

The notes on pages 19 to 32 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	1,204,486	1,253,337
Investments	16	223,238	223,584
Total fixed assets		<u>1,427,724</u>	<u>1,476,921</u>
Current assets			
Debtors	17	118,196	91,845
Cash at bank		782,710	817,486
Total current assets		<u>900,906</u>	<u>909,331</u>
Liabilities			
Creditors falling due within one year	18	(217,133)	(200,404)
Net current assets		<u>683,773</u>	<u>708,927</u>
Total assets less current liabilities		<u>2,111,497</u>	<u>2,185,848</u>
Creditors falling due after more than one year	20	(188,439)	(200,465)
Net assets		<u>1,923,058</u>	<u>1,985,383</u>
The funds of the charity:	21		
Restricted income funds		672,484	703,347
Restricted income funds: Revaluation Reserve		479,576	479,576
Unrestricted funds		770,998	802,460
Total charity funds		<u>1,923,058</u>	<u>1,985,383</u>

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

Directors' responsibilities:

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

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

These financial statements set out on pages 16 to 32 were approved and authorised for issue by the Trustees on 22/09 2022 and signed on their behalf by:

G A VENUS, CHAIR

D WIDDOWSON, VICE CHAIR

The notes on pages 19 to 32 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	i	(27,995)	379,252
		<u>(27,995)</u>	<u>379,252</u>
Cash flows from investing activities:			
Dividends and interest from investments		4,070	4,717
Purchase of property, plant and equipment		0	0
Sale of motor vehicle			
Net cash provided by (used in) investing activities		<u>4,070</u>	<u>4,717</u>
Cash flows from financing activities:			
Repayments of borrowing		(10,851)	(10,666)
Net cash provided by (used in) financing activities		<u>(10,851)</u>	<u>(10,666)</u>
Change in cash & cash equivalents in the reporting period		<u>(34,776)</u>	<u>373,303</u>
Cash and cash equivalents at start of the reporting period		817,486	444,183
Cash and cash equivalents at end of the reporting period		<u>782,710</u>	<u>817,486</u>

Note i

Net movement in funds	(62,325)	499,000
Depreciation	48,851	50,780
Dividends and interest from investments	(4,070)	(4,717)
(Gains)/losses in value of investments	346	(40,844)
Gains / (losses) on revaluation of fixed assets	0	(151,876)
Loan repayments	10,851	10,666
Decrease /(increase) in debtors	(26,351)	7,465
Increase / (decrease) in creditors	4,703	8,778
Net cash inflow from operating activities	<u>(27,995)</u>	<u>379,252</u>

The notes on pages 19 to 32 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

1. Accounting Policies

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

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

Income

Membership subscriptions, donations and fund raising income are accounted for when received by the company.

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

Government Grants

Grants income was received from the London Boroughs of Ealing and Hounslow and Central Government. The sums are detailed in note 13.

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.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

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

Allocation of support costs

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

Operating leases

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

Tangible fixed assets

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

- Freehold buildings: Depreciated over 30 years, straight line method
- Motor vehicles: 25% on cost
- Office equipment: 25% on cost

Freehold Land and Buildings are included in the balance sheet at fair value and are professionally revalued every three years. Any change in fair value is recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

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

The charity makes a matching contribution of 3% of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £19,537 (2021: £22,471).

Listed Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair values as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

2. Legal status of the charity

Ealing Mencap is a charitable company incorporated in England under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote care, treatment and education for children and adults with a learning disability and to secure provisions and services commensurate with their needs.

3. Financial Performance of the charity

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

4. Income from donations and legacies

	2022	2021
	£	£
General donations	7,332	5,590
Legacies	0	0
	<u>7,332</u>	<u>5,590</u>

All income from donations and legacies was unrestricted (2021 - all unrestricted).

5. Income from charitable activities

	2022	2021
	£	£
Grants receivable		
- Restricted	823,979	1,104,231
- Unrestricted	168,293	202,132
	<u>992,272</u>	<u>1,306,363</u>
Individual budgets and direct payments (restricted)	813	30,578
Individual budgets and direct payments (unrestricted)	574,570	833,744
	<u>1,567,655</u>	<u>2,170,685</u>

6. Investment income

	2022	2021
	£	£
Interest received	3	260
Dividends	4,067	4,457
	<u>4,070</u>	<u>4,717</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

7. Analysis of expenditure on charitable activities

	Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs		331,831	31,869	385,883	749,583
Projects' external costs		411,992	0	0	411,992
Other direct activity costs		70,616	4,418	41,173	116,207
Premises costs inc. depreciation		0	1,872	62,012	63,884
Rent & venue hire		1,445	600	43,465	45,510
Support & governance	9	46,364	9,067	198,429	253,860
		<u>862,248</u>	<u>47,826</u>	<u>730,962</u>	<u>1,641,036</u>

Analysis between restricted and unrestricted expenditure:

Restricted	739,644	26,017	56,187	821,848
Unrestricted	122,604	21,809	674,775	819,188
	<u>862,248</u>	<u>47,826</u>	<u>730,962</u>	<u>1,641,036</u>

Expenditure on charitable activities was £1,641,036 (2021: £1,874,712) of which £819,188 was unrestricted (2021: £828,328) and £821,848 was restricted (2021: £1,046,384).

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

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

	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Costs	(862,248)	(47,826)	(730,962)	(1,641,036)
Personal budgets and direct payments	8,859	27,737	538,787	575,383
Direct grant support	853,158	55,219	83,895	992,272
Net income	<u>(231)</u>	<u>35,130</u>	<u>(108,280)</u>	<u>(73,381)</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

9. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to governance. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 7) in the year.

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General Support	Governance	Total	Basis of Apportionment
	£	£	£	
Salary, wages & related costs	139,814	0	139,814	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	29,861	0	29,861	
Premises costs inc. depreciation	30,752	0	30,752	
Audit fees & annual report	0	5,400	5,400	
Finance, HR & Consultancy	48,033	0	48,033	
Legal	0	0	0	
	<u>248,460</u>	<u>5,400</u>	<u>253,860</u>	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

10. Net income/(expenditure) for the year

This is stated after charging:	2022	2021
	£	£
Operating leases	52,194	52,427
Depreciation	48,851	50,780
Mortgage interest payable	6,475	6,660
Audit fees	5,400	5,400
	<u>112,920</u>	<u>115,267</u>

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

	2022	2021
	£	£
Salaries and wages	757,682	946,568
Social security costs	60,714	64,414
Pension costs	16,349	19,537
	<u>834,745</u>	<u>1,030,520</u>

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

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

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £47,440 (2021: £48,532).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

12. Staff numbers

The average monthly head count was 39 staff (2021: 55 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
	Number	Number
Community care services	21	31
Management and administration	6	6
	<u>27</u>	<u>37</u>

13. Government grants

	2022	2021
	£	£
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, clubs, health & travel training	676,074	727,437
LB Hounslow - Travel training	129,873	132,829
<u>Central Government</u>		
HMRC Job Retention Scheme Grant	2,761	11,715
Education and Skills Funding Agency	1,500	0
Greater London Authority	13,591	0

14. Corporate taxation

The charity is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

15. Tangible fixed assets

	Freehold Land	Freehold Buildings (Property)	Office & Other Equipment	Total
	£	£	£	£
Cost				
Balance as at 1.4.21	136,998	1,113,003	97,645	1,347,646
Additions	0	0	0	0
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.22	136,998	1,113,003	97,645	1,347,646
Depreciation				
Balance as at 1.4.21	0	0	(94,309)	(94,309)
Charged for year	0	(45,515)	(3,336)	(48,851)
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.22	0	(45,515)	(97,645)	(143,160)
Net book value 31.3.22	136,998	1,067,488	0	1,204,486
Net book value 31.3.21	136,998	1,113,003	3,336	1,253,337

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2022. The Historical Cost of freehold land and buildings was £1,050,000 at 31st March 2022.

16. Investments

	2022	2021
	£	£
Market value as at 1 April	223,584	182,740
Additions	0	0
Disposals	0	0
Net investment gains / (losses)	(346)	40,844
Market value as at 31st March	223,238	223,584
Historical cost as at 31st March	179,272	179,272
UK Fixed Interest	65,140	66,034
UK Equities	75,758	73,486
Investment Trusts	51,083	58,345
Overseas Equities	31,257	25,719
	223,238	223,584

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

17. Debtors

	2022	2021
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	59,228	40,831
Other debtors	10,625	19,900
Prepayments	29,593	12,364
	<u>118,196</u>	<u>91,845</u>

18. Creditors

Amounts falling due within one year		
	2022	2021
	£	£
Tax and social security	17,124	17,572
Accruals and deferred income	72,207	63,504
Trade and other creditors	117,154	109,855
Loan due within one year	10,648	9,473
	<u>217,133</u>	<u>200,404</u>

19. Deferred income

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

	2022	2021
	£	£
Balance at 1st April	53,584	48,517
Amount released to income earned from charitable activities	(53,584)	(48,517)
Amount deferred in year	68,284	53,584
Balance at 31st March	<u>68,284</u>	<u>53,584</u>

20. Creditors: amounts falling due after more than one year

The mortgage of £199,087 is secured on Enterprise Lodge, Stockdove Way. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate. Interest payable for the year was £6,475 (2021: £6,660). The registered charge is dated 27th July 2012

	2022	2021
	£	£
Mortgage balance due after more than one year (see note 23)	188,439	200,465

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

21. Analysis of charitable funds

	Balance 1.4.21	Incoming Resources and Designation	Resources Expended	Transfers (to)/from restricted funds	Investment gain/(loss)	Funds 31.3.22
	£	£	£	£	£	£
Analysis of movements in unrestricted funds:						
General fund	585,560	754,265	(819,188)	33,807	(346)	554,098
Designated fund (Survive & Thrive)	216,900	0	0	0	0	216,900
	<u>802,460</u>	<u>754,265</u>	<u>(819,188)</u>	<u>33,807</u>	<u>(346)</u>	<u>770,998</u>
Analysis of movements in restricted funds:						
Freehold land/property	770,424	0	0	(45,514)		724,910.00
Revaluation reserve	479,576	0	0	0		479,576.00
Mortgage	(209,938)	0	0	10,851		(199,087.00)
Enterprise Lodge	<u>1,040,062</u>	<u>0</u>	<u>0</u>	<u>(34,663)</u>		<u>1,005,399.00</u>
Enterprise Lodge- development Fund	2,762	0	0	856		3,618.00
Transition & Youth	16,582	0	0	(16,582)		0.00
Parent counselling 3Cs	13,532	0	0	(13,532)		0.00
Children in Need	4,534	9,771	(853)	0		13,452.00
Children's website	1,683	0	0	(1,683)		0.00
EAS	1,529	541,375	(542,904)	0		0.00
Afterschool and Saturday	11,496	0	0	(11,496)		0.00
Inclusion (inc PFA)	15,197	42,000	(50,586)	0		6,611.00
City Bridge Trust	0	25,750	(21,193)	0		4,557.00
Project Search	722	69,715	(68,618)	0		1,819.00
Holiday Activities	13,874	20,629	(15,727)	(18,776)		0.00
Advice Resilience Fund	45,790	6,021	(26,473)	0		25,338.00
CIN Employability	15,160	46,283	(55,557)	0		5,886.00
Children & Young People's Fund	0	0	0	62,069		62,069.00
Saturday Youth Club	0	23,100	(9,438)	0		13,662.00
COMF Jan-Jun'22	0	10,707	(9,366)	0		1,341.00
GLA - Advice In Community Settings grant (R)	0	13,591	(5,705)	0		7,886.00
Household Support Fund	0	10,000	(9,827)	0		173.00
Sports England	0	5,850	(5,601)	0		249.00
	<u>1,182,923</u>	<u>824,792</u>	<u>(821,848)</u>	<u>(33,807)</u>		<u>1,152,060.00</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

21. Analysis of charitable funds (continued)

Name of restricted fund	Description, nature and purposes of the fund:
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The purpose of the fund is to ensure Ealing Mencap maintains a secure physical centre of its charitable operations.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
Transition & Youth	Accrued from surpluses arising primarily in prior years from the operation of the Transition, Connexions & Youth service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Parent counselling 3Cs	Accrued from surpluses arising in prior years from the operation of the Parent counselling 3Cs service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Children in Need	3 year grant awarded to run two residential trips per year for Children. Y3 has been deferred to 2022/22 due to Covid 19 at the request of the funder.
Children's website	Accrued from surpluses arising in prior years from the establishment and operation of the children's 'Ealing Help' website, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
Afterschool and Saturday	This club is for school age children with learning disabilities and is run by the services team from Enterprise Lodge. Grant funding is received from the London Borough of Ealing. The club does not run during school holidays.
Inclusion (inc PFA)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice for 21 hours per week.
Project Search	Project Search is a supported internship programme delivered in partnership by Ealing Mencap alongside the Marriot Hotel, Coins and West London College, Southall.
Holiday Activities	Holiday Activities is grant funded by the London Borough of Ealing and provides services during school holidays primarily
Advice Resilience Fund	Funding from CAF Resilience Fund and LB Ealing to enable the continuation of an advisor post into FY22 formerly funded by the City Bridge trust.

CIN Employability	An initial 18 month project to assist adults with employment skills and opportunities funded by Children in Need. The project has been extended until 2023.
Children & Young People's Fund	The Trustees took the decision to combine related funds namely: Transition & Youth, Parent Counseling 3Cs, Children's Website, Afterschool & Saturday and Holiday Activities into one fund that would be used to support related activities/grants in the event of shortfalls in funding.
Saturday Youth Club	Newly established Saturday Youth Club including funding from LB Ealing
COMF Jan-Jun'22	Community-based support for those disproportionately impacted such as the BAME population. Funded by LB Ealing.
GLA - Advice In Community Settings grant (R)	to deliver targeted interventions to help families or individuals on low or no incomes to access advice and support. Funded by the Greater London Authority.
Household Support Fund	A fund provided by LB Ealing to enable emergency payments to be made to residents of the borough for help with household bills
Sports England	Sports coaching sessions
Designated fund (Survive & Thrive)	The Survive and Thrive project is designated to redevelop and refocus some fundamental strategic aspects of our charitable work

22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	223,238	1,204,486	1,427,724
Cash at bank and in hand	578,390	204,320	782,710
Other net current assets/(liabilities)	(30,630)	(68,307)	(98,937)
Creditors of more than one year	0	(188,439)	(188,439)
	<u>770,998</u>	<u>1,152,060</u>	<u>1,923,058</u>

23. Financial Instruments

Financial instruments measured at amortised cost comprise the mortgage provided by Barclays Bank Plc to the charity secured on the freehold land and buildings at Enterprise Lodge, Stockdove Way, Perivale, Middlesex. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate.

	2022 £	2021 £
Mortgage repayable - less than 1 year	10,648	9,473
Mortgage repayable - within 1 to 2 years	11,025	10,266
Mortgage repayable - within 2 to 5 years	35,478	33,034
Mortgage repayable in over 5 years	141,936	157,165
	<u>199,087</u>	<u>209,938</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2022

24. Post Balance Sheet Events

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

25. Operating leases

	2022	2021
	£	£
Land and buildings due:		
Within one year	37,500	37,500
Between one and five years	112,500	150,000
More than five years	187,500	225,000
Office equipment due:		
Within one year	11,531	8,610
Between one and five years	15,714	4,218
More than five years	0	0

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

26. Capital Commitments

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

27. Related Party Transactions

One trustee has a family member in paid employment at standard pay rates with the charity at a salary of £12,423 (2021 two trustees' family members £40,758).