
Report and Financial Statements

For the year ended 31st March 2017

Barnet Mencap

A company Limited by Guarantee

Charity number 1089388

Company number 4274621

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Legal and Administrative Details for the Year Ended 31 March 2017

Status: Registered as a company limited by guarantee (No. 4274621) on 21 August 2001, and as a charity (No.1089388) on 19 November 2001.

Barnet Mencap took over the activities of the Borough of Barnet Society for Mentally Handicapped Children and Adults (charity number 245086) on 1 April 2003.

The Directors are Trustees for the purposes of Charity Law.

In the event of the company being wound up, the liability of Members is limited to £1 per member of the company.

Charity Number 1089388

Company Number 4274621

**Registered Office
and Business Address** 35 Hendon Lane
Finchley
London
N3 1RT

Board of Directors Peter Carter Chairman (resigned 6th April 2017)
Karen Bilkus Vice Chair (resigned 2nd November 2016)
Sheila Oliver Vice Chair (appointed 29th November 2016)
Acting Chair (from 6th April 2017)
Mike Wiffen Honorary Treasurer

Meg Kirk
Abigail Hayes (appointed 2nd November 2016, resigned 31st August 2017)
Ellen Maybery (resigned 6th April 2017)
Callum Moore (appointed 2nd November 2016)
Sally Wickenden

Chief Executive Ray Booth

Company Secretary Teresa Skiba (resigned 31st May 2017)
Ray Booth (appointed 1st June 2017)

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Auditors: Goldwins Limited
75 Maygrove Road
West Hampstead
London NW6 2EG

OBJECTIVES AND ACTIVITIES

The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2017.

The trustees confirm that the financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice- Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

1. The purpose of Barnet Mencap is to promote its charitable objectives so that it can respond to the needs of people with learning disabilities and/or additional disabilities, their families and carers. Barnet Mencap operates in the London Borough of Barnet and surrounding areas.
2. Barnet Mencap provides services and support for children and adults with learning disabilities and/or autism. These services include advice and information for parent carers, short breaks for children and adults and a leisure and learning project. It provides advice, information, support, housing and outreach for adults and also works to increase public awareness and understanding of the problems and abilities of people with learning disabilities and their families.
3. Barnet Mencap's activities have been carried out to help meet the needs of people with learning disabilities and their families for the public benefit. The trustees understand their responsibility to keep this public benefit central to the work and activities.
4. Children and adults with learning disabilities continue to face significant barriers to their full and equal participation in society. Poverty, discrimination, social isolation and health inequalities are common and enduring features of their lives. Barnet Mencap's services are provided to increase opportunities for people, support them to develop skills and, through advice and information, to enable them to live as independently with as much control as possible.
5. Barnet Mencap employs staff to provide services and support, and funds its work through contracts, grants and general fundraising. The organisation sets out its strategy in its Business Plan. It sees the rights of children and adults with learning disabilities, and their carers, as the starting point for recognising the need for services and support. The strategy is to ensure that there is good early years support, both practical and emotional, to help children under five thrive, be healthy and be ready for school. Adults with learning disabilities need advice and information to make choices about what is important to them, to feel safe and to have good health and quality of life.

OBJECTIVES AND ACTIVITIES (continued)

Barnet Mencap works in partnership with statutory and voluntary organisations to bring about strategic change. The annual work programme sets out aims that contribute to its long term objectives and helps the organisation monitor progress, recognise its achievements, and respond where there are delays or obstacles to its strategy.

6. The Work Plan sees success in terms of increasing the number of beneficiaries, their satisfaction, and the quality of the services and support provided.
7. Barnet Mencap ensures that it has sufficient staff and volunteers to provide support effectively, and that staff and volunteers have the training, supervision and support to maintain and develop quality services.

The organisation has 17 volunteers, who are active in the office and community services for adults and children. Measurement issues, including attributing an economic value to the contribution of general volunteers, prevent the inclusion of their contribution in the statement of financial activities.

ACHIEVEMENTS AND PERFORMANCE

In the year 2016-17 Barnet Mencap maintained its four core services: (a) services for disabled children and parent carers; (b) leisure and learning projects; (c) housing and support; and (d) short breaks for children and adults with learning disabilities.

Please see table overleaf.

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£596,894	Equality Housing Service	<p>The Community Link Workers provide support for tenants in their own homes and in the shared houses.</p> <p>In the autumn of 2016, Barnet council tendered for its Accommodation and Support services. Barnet Mencap bid successfully to be on the framework contract. This covers the service in the three shared houses. Barnet Mencap has also been included on the Network contract. This is a new initiative, to develop good links and support for people with learning disabilities in their local community. The team has supported 62 tenants this year, slightly fewer than in 2015-16, as people have moved and no longer have our support.</p> <p>Two new Community Link Workers have joined the Equality Housing team.</p>	Tenants live as independently as possible in the community; they do this by learning and maintaining skills, and taking opportunities to develop friendships and relationships through work and volunteering.	People have the information and advice to make choices and to live valued lives in the community, to remain healthy and active and contribute to their communities.
£209,431	Community Services (Adults)	<p>Staff provide the COPs and Fit2gether programme of leisure and learning activities and develop peer support.</p> <p>The Community Opportunities Project (COPs) is part of the Bright Futures contract. COPs organises a wide range of leisure and learning activities for people with learning disabilities and with autism. 175 people used the service in 2016-17. Approximately 60 people, in a three month period, take part in fitness activities, such as swimming, football and badminton, with nearly 30 sessions every three month</p>	People will have had fun, learnt skills and had a regular programme of sport, social activities and courses.	<p>People have developed skills and relationships which have helped them to remain as independent as possible.</p> <p>People will have improved health and be able to get</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

		<p>period. Barnet Mencap was donated a sum of money in order to increase the sports activities for people with learning disabilities during 2016-17.</p> <p>People take part in a regular programme of activities, for example bowling, at the pub or Sunday lunch as well as cultural evenings, a singer-songwriting course, an allotment project and drama. Staff and users are also involved in annual events, such as the Happy Healthy Fun Day and Silver Sunday.</p> <p>Barnet Mencap worked with Bravo, a local drama group, and in 2016 absorbed the drama courses into the COPs programme. Renamed Curtains Up, the project now runs in High Barnet.</p> <p>During 2016-17, people with learning disabilities joined the Have Your Say group, a peer support group, which has engaged with the council and given their views on a number of issues. Two members of the group have joined Barnet's Involvement Board.</p> <p>It is estimated that there are 1,507 people with moderate or severe learning disabilities in Barnet aged 15-80+ (Joint Strategic Needs Analysis 2015-2020). Barnet Mencap engaged with approximately 400 people in 2016-17</p>	<p>People will have a better understanding of their health needs and how to access services</p>	<p>appropriate care in a timely way.</p>
£288,224	Short Breaks – Sherrick House	<p>Staff provided a residential short breaks service for 39 people in 2016-17. This is a slight fall from 42 people who stayed the previous year. Sherrick House provided 1,112 nights service. Staff also provided a</p>	<p>Adults learn skills through trying new activities and</p>	<p>Parents and carers have regular short breaks as part of a package of support that</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

		day-time service on 99 days compared with 93 last year. There were 6 holiday short breaks, compared with 7 in 2015-16 but slightly more people went away, 31, while 29 had a holiday break last year.	carer's breaks help them to continue caring.	helps them to sustain their caring role.
£19,296	Short Breaks – Take a Break	Staff provide short breaks for children in the community and the home. In 2016-17, Take a Break provided a service which benefited 6 children and young people and 6 parent carers. The service included support for a young person on a trip to Israel. In the spring, the contract was extended for another year. The expectation is that the number of referrals will increase during 2017-18.	Children can develop new interests; parents get a short break from their caring responsibilities.	Children and adults have opportunities to develop skills, make friends and have fun.
£158,623	Community Services (Children)	Staff will support disabled children under 5, and children 5-18, and their parent carers; they will also organise activities for children and young people. Open Door and Open Door West has seen a significant increase in the number of children receiving support. There were 219 children, 30 more than the previous year, and 199 parent carers, compared with 174 in 2015-16. Moving Up saw a similar number of children and parent carers, receiving advice, information and support, again easily surpassing the target of 60. As well as the casework service, staff from the Children's team contribute to strategic forums in the borough, such as the Local Offer group, with the aim of improving support for disabled children and	Parent carers will have the advice and information they need to support their child and maintain family life.	Parents will feel confident that their child is able to thrive in education, socially and is healthy, and know how to access the support available to them.

ACHIEVEMENTS AND PERFORMANCE (continued)

		<p>their families.</p> <p>Barnet Mencap successfully bid for two new contracts to support parent carers. The first is to provide advice, information and guidance for parent carers of disabled children and young people aged 0-25. The second is for parenting programmes and staff will run five courses in the year 2017-18</p>		
£46,193	Expect the Best	<p>Expect the Best has continued to provide a peer quality checking service for people with learning disabilities. In June 2016, the Department of Health grant ended. Expect the Best had to re-structure its staffing team, re-designating posts, in order to establish itself as a viable service. It has done this through new contracts with a number of London boroughs in Ealing, Hammersmith and Fulham, Westminster, and Kensington and Chelsea, where it is quality checking social care, children's and mainstream services. In addition, it has quality checked health services in St Thomas's Hospital, St. Charles Health Centre, on behalf of NHSE. A total of 16 checks have been completed but a change in the definition of checks means it is not possible to make meaningful comparisons with the figures from 2015-16.</p>	<p>Quality checks will contribute to services being safe and responsive to the needs of their users.</p>	<p>Quality checks will be a key part of an effective quality assurance system for specialist and mainstream services.</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

In 2016-17 Barnet Mencap set and achieved a range of further objectives:-

- a) Working for You continues to provide advice and information for adults with learning disabilities and with autism. Benefits and housing are the most common reasons for referral.

The figures are slightly lower than the previous year. In total, 273 people contacted Working for You in 2016-17.

April 2016-September 2016: 132 people
October 2016-March 2017: 141 people

- b) Working for You was contacted by fewer autistic people this year. 18 people had a learning disability and autism and 32 were autistic.
- c) More people than last year were supported into paid employment, a total of 33 people, exceeding a target of 20. The Employment Service supports people with learning disabilities and with autism to get paid jobs, work placements and training.

April 2016-September 2016: 15 people
October 2016-March 2017: 18 people

The Employment Service has had more referrals in 2016-17, the majority coming from Jobcentre Plus but also from Barnet & Southgate College and the social work team.

- d) Raising-awareness in mainstream services of the needs of people with learning disabilities continues to be an important goal. Staff were able to do this for 154 people, compared with 258 in 2015-16

Staff and people with learning disabilities deliver a flexible presentation telling organisations about learning disability and ways they can improve their customer care for this group. The programme at GP surgeries continued and the feedback was positive, with staff now able to see situations through the patients' eyes.

- e) The Gateway Awards programme continued until December 2016, when it concluded with an award ceremony for 14 young people. In 2017-18 there is limited funding; a small group will be able to pursue the Silver Award.
- f) During 2016-17, Barnet Mencap has again provided administrative support for the Barnet Parent Carer Forum. The forum now has 175 members. Parent carers are, alongside Barnet

ACHIEVEMENTS AND PERFORMANCE (continued)

Mencap, involved in developing the Local Offer, and participate in the Special Educational Needs and Disability Advisory Board.

Barnet Mencap and the Barnet Learning Disability Service held an event for carers, to get their views on local services. Staff also raised awareness of carers' issues through training for health and social care staff, based on a Domestic Homicide Review, which highlighted the importance of identifying carers and assessing their needs.

- g) Barnet Mencap is a Hate Crime Reporting Site, following the launch of new procedures in October 2016. It has recorded only 1 report so far but expects the number to increase when a new project, funded by the Mayor's Office for Police and Crime, gets underway, which will raise awareness of hate crime and make reporting it easier.
- h) During 2016-17, Barnet Mencap produced a report for Healthwatch Barnet. The focus was on the phlebotomy service and the experience of people with learning disabilities in the hospital, using the community service or the GP practice. It got 62 responses to its survey and found people were generally satisfied with the service but recommended a number of ways the service could be improved. Barnet Mencap has also promoted the national campaign to increase the number of people with learning disabilities who have an annual health check.
- i) Barnet Mencap had 17 regular volunteers in 2016-17, compared with 30 the previous year. The organisation has responded to this by establishing a Coordinator's post from April 2017, to cover volunteering and fundraising. The intention is to recruit volunteers and, through good support, retain their involvement in Barnet Mencap's work.
- j) In the past year, the North West London Mencap Consortium has produced an action plan to help it achieve objectives set out in its Business Plan. It set four priorities and is close to achieving the first of these which is to ensure local groups can work in collaboration with Royal Mencap. Royal Mencap and local groups – including Barnet Mencap – are collaborating to run the Around the World Challenge, a sports and fitness initiative, and the introduction of its early years parenting programme.

Barnet Mencap remains committed to working with Royal Mencap and has regularly attended the Me20 Network meetings and the working groups set up to develop joint work on health and early years. This included a visit to the new Mencap Centre in Belfast.

- k) Barnet Mencap completed a data management review following a data breach in January 2016. As a result of this, it has taken steps to improve security and, with help from a student from the London School of Economics, researched then introduced Charitylog, a new

ACHIEVEMENTS AND PERFORMANCE (continued)

database system. There has been training for staff, so they can implement the system, from July 2017, and more generally to promote data protection principles.

- l) The Board is reviewing its Articles and Memorandum of Understanding and expects to present the updated version to members in the autumn of 2017.

- m) Barnet Mencap, working in partnership with Kisharon, has been awarded a contract to run the public library at Childs Hill and will take up this responsibility in April 2017. It intends to make the library a thriving resource for the local community.

FINANCIAL REVIEW

Barnet Mencap incurred an overall deficit of £25,897 on its activities in 2016/17, with its unrestricted reserves reducing by some £30,120 to £403,168 at 31 March 2017. After allowing for funds the Board has designated for specific purposes our 'usable' reserves at 31 March 2017 were £309,976. The main reasons for the in-year deficit were unexpected costs due to the replacement of the boiler at our office in Hendon Lane, investment in Charitylog and a reduction in income for short-term care. However we are confident that the charity remains in a healthy financial position.

Barnet Mencap's main source of funding remains the London Borough of Barnet, mainly through contracts although some small grants are obtained. Some 50% of its total income comes from such contracts. Barnet Mencap maintains a close watch on opportunities to bid for further contracts. The economic situation, especially the effects of the Government's austerity policy on local authority funding has emphasised the need for seeking alternative funding sources. A number of projects previously funded through the Council are now funded by way of grants from organisations such as the John Lyons Charity. Some services are funded through charges direct to users and through specific subscriptions, such as leisure opportunities. A small amount is raised through donations and fundraising which we would like to increase, and is an issue addressed by the Board through the appointment of a Fundraising and Volunteer Co-ordinator, funded through Reserves.

Barnet Mencap invests surplus resources in low-risk funds to ensure that some capital growth is obtained to offset inflation and to provide a small annual contribution to our income. At 31 March 2017 our investments were valued at £175,643, an increase of £10,736 on the previous year.

Reserves Policy

Barnet Mencap has determined that its level of unrestricted usable reserves should be in the region of two to three months of annual unrestricted expenditure. Our unrestricted reserves stood at £403,168 at 31 March 2017 which is in excess of the policy requirement.

Some £21,623 of our total reserves are restricted and not available for general purposes. Of our unrestricted reserves some £93,192 is designated for specific purposes. Some £16,800 of our reserves have been used in the past three years in making improvements to the shared houses.

PRINCIPAL RISKS AND UNCERTAINTIES

The future for charities continues to be uncertain. Barnet Mencap has identified the following principal risks and its arrangements for plans to manage these risks.

The organisation will address five key risk areas which could affect its ability to achieve the strategic goals in the Business Plan or its day to day work.

1. Delivering contract and grant requirements.

Much of Barnet Mencap's work is funded through contracts and grants, with clear targets and requirements. To ensure these are met, Project Managers and staff will be clear about their roles and responsibilities and this will be reinforced through supervision, Performance Appraisals and team meetings. Risk areas in the contracts and grants are incorporated in the Work Programme, which is reviewed and monitored at Board meetings. Staff meet prior to contract meetings which helps to provide an early warning of potential difficulties and the chance for remedial action.

2. Sustain funding

The organisation will have a clear schedule of contracts and grants expiry dates and options for sustaining the funding. These will include a risk assessment of a successful re-tender or application and alternative sources of funding. It will also address the implications of not continuing the service, with the impact on service users, staff and how it will affect other services. The same process will be applied to new tenders and grant applications.

3. Governance

The organisation has identified the need to recruit more directors/trustees and is advertising for suitable candidates. The Board has also recognized the need for succession-planning to ensure it fills the key officer posts. In addition, the Board has reviewed its Articles and Memorandum of Association, and will present the revised version to members in 2017. This will ensure that it has an appropriate membership model and complies with all of its obligations. Barnet Mencap will use the new Charity Governance Code for larger charities to review its effectiveness and ensure the key governance outcomes are achieved.

4. Staffing

Barnet Mencap has succeeded in recruiting sufficient staff, with the right skills and knowledge and will maintain its current approach to reviewing any vacancies and recruitment. Staff sickness, and particularly stress, is a risk that is addressed through sensitive supervision and Performance Appraisal and more effective use of HR policies, such as Sickness, Capability and Lone Working.

PRINCIPAL RISKS AND UNCERTAINTIES (continued)

5. Property

The Business Continuity Plan addresses Barnet Mencap's means for managing potential business failures. But a number of risks are posed at the office site, Sherrick House and the three houses. These include health and safety and costs around repairs and maintenance. These are managed through the Health and Safety Group, using the annual action plan, office assessments and regular updates, as well as a report to the Board twice a year. These measures will help to mitigate unexpected and avoidable costs and ensure the organisation meets health and safety standards for the properties.

In addition to the five main areas of risk, Barnet Mencap has reviewed its core business functions this year and appointed new staff to fulfil these. It has audited core expenditure, in order to identify potential savings, alongside the other members of the North West London Consortium.

PLANS FOR THE FUTURE

In the next year, Barnet Mencap will continue to strengthen its governance arrangements and its management of risk. The organisation will seek to maintain the quality of its direct services to children and adults with learning disabilities, autistic people, and their families.

At the same time, Barnet Mencap will develop its infrastructure, core business functions and accountability, to help it achieve its strategic goals and annual targets.

This programme of work will include the introduction of Charitylog, a new IT and data management system, which will help with evidencing the achievement of services, and the safe and efficient use of data, and the development of a cloud-based IT model.

Barnet Mencap will increase its support for disabled children and young people as well as parent carers. It will provide more support for parents with learning disabilities, through two new contracts, offering advice, information and guidance and delivering five parenting programmes in 2016-17. It will offer more short breaks to disabled children and their families.

It will pilot new ways of working with autistic adults, in conjunction with the Community Link team, and through peer-led support.

Some of its key services for children, young people, and adults with learning disabilities will be tendered by the council in 2017-18.

The organisation will pursue these opportunities and hopes it is able to provide more day opportunities, short breaks and is able to continue its prevention services.

STRUCTURE, GOVERNANCE, MANAGEMENT

1. Barnet Mencap is a registered charity and a company limited by guarantee. It is governed by a Memorandum and Articles of Association.
2. There are five directors on the Board, who are also the charity trustees. The Board meets six times a year. It sets the strategic direction for the organisation and has the overall responsibility for the running of Barnet Mencap, which is delegated on a day-to-day basis to the Chief Executive, Ray Booth.
3. The agenda at each Board meeting includes a report from the Chief Executive, summarising key events, new developments and progress regarding the annual Work Programme. The agenda also includes a finance report, prepared by the Treasurer, with an update on the budget position, reserves, investment news and consideration of financial risks, as well as the annual accounts, which are presented to the Board for approval.
4. Barnet Mencap has three working groups where the board is represented by a director: Health and Safety, Safeguarding, Communications and another, Equalities, where there is currently no director. Directors also visit Sherrick House on a regular rota, and review all policies on a two year cycle.
5. The Board commenced a recruitment drive and appointed two new directors at the AGM. In May, the Chair resigned on health grounds and a director resigned when she moved abroad.
6. The Board reviewed its engagement approach to find new ways to reach members and users and obtain their views and has conducted a membership survey. It has continued the process of meeting people more informally or in service settings.
7. The Board makes decisions at each meeting based on reports from the Chief Executive, the Treasurer, the Work Programme and the working groups. The directors hear reports from a senior manager at Board meetings. In 2016-17 the directors agreed to recruit a Fundraising and Volunteer Coordinator.
8. New directors follow a written Induction policy. They have a mentor – an experienced director – and there is a training plan for the whole Board. Child protection and safeguarding adults at risk are compulsory courses. Governance training will be provided for trustees and this will be organised so directors can meet their counterparts in the North West London Mencap Consortium.

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

9. The Board sets pay and remuneration for staff each year.

Staff received a 1% award and increments were paid in appropriate cases. The Board will explore ways to recognise staffs' achievements.

10. Barnet Mencap continues to have a strong commitment to partnership working. The organisation is an active member of the North West London Mencap Consortium and works with Royal Mencap on a number of projects and through the Me20 group, a national group of network members.

There is a commitment to develop services locally and regionally as part of the Mencap network, improve campaigning, and to explore efficiencies around core business functions, and to be involved in activities during Learning Disability Week.

Locally, Barnet Mencap is part of the Wellbeing Hub's Steering Group and a member organisation of Healthwatch Barnet, and continues to actively pursue tenders and contracts as a partner, where this will benefit children and adults with learning disabilities and family carers.

Statement of responsibilities of the trustees

The trustees (who are also directors of charitable company for the purposes of company law) are responsible for preparing the trustees' annual report and the 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 financial 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

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

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2017 was 5 (2016: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

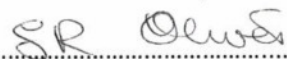
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Goldwins limited were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 5 October 2017

and signed on their behalf by:


.....

Sheila Oliver, Chair of Trustees

Independent Auditor's Report to the Trustees of Barnet Mencap

We have audited the financial statements of Barnet Mencap for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the trustees;
- and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BARNET MENCAP
(A Company Limited by Guarantee)

Independent Auditor's Report to the Trustees of Barnet Mencap

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Anthony Epton

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

11 October 2017

BARNET MENCAP

Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended 31 March 2017

		Unrestricted	Restricted	2017 Total	2016 Total
	Note	£	£	£	£
Income from:					
Donations, subscriptions and legacies	3	34,749	450	35,199	23,824
Charitable activities:	4				
Equality Housing		385,611	261,234	646,845	659,660
Short Term Care		42,123	197,559	239,682	232,747
Community Services (Children)		4,311	106,158	110,469	101,260
Community Services (Adults)		60,657	132,200	192,857	203,118
Employment Opportunities		-	89,250	89,250	67,000
Expect the Best		-	50,047	50,047	78,496
Investment income	5	8,384	-	8,384	8,613
North West London Mencap Consortium			26,858	26,858	-
Other income		-	-	-	5,556
Total income		535,835	863,756	1,399,591	1,380,274
Expenditure on:					
Raising funds	6	1,945	-	1,945	3,131
Charitable activities:	6				
Equality Housing		335,660	261,234	596,894	579,618
Short Term Care		90,665	197,559	288,224	294,516
Community Services (Children)		72,134	105,785	177,919	162,242
Community Services (Adults)		76,297	133,134	209,431	214,653
Employment Opportunities		-	89,250	89,250	67,000
Expect the Best		-	46,193	46,193	99,790
North West London Mencap Consortium		-	26,368	26,368	-
Total expenditure		576,701	859,523	1,436,224	1,420,950
Net income / (expenditure) before net gains / (losses) on investments		(40,866)	4,233	(36,633)	(40,676)
Net gains / (losses) on investments		10,736	-	10,736	(5,022)
Net income / (expenditure) for the year	8	(30,130)	4,233	(25,897)	(45,698)
Transfers between funds		10	(10)	-	-
Net income / (expenditure) before other recognised gains and losses		(30,120)	4,223	(25,897)	(45,698)
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-	-
Other gains / (losses)		-	-	-	-
Net movement in funds		(30,120)	4,223	(25,897)	(45,698)
Reconciliation of funds:					
Total funds brought forward		433,288	17,400	450,688	496,386
Total funds carried forward		403,168	21,623	424,791	450,688

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

BARNET MENCAP
Balance Sheet
As at 31 March 2017

	Note	2017 £	2017 £	2016 £	2016 £
Fixed assets:					
Tangible assets	11		30,073		20,698
Investments	12		175,643		164,907
			<u>205,716</u>		<u>185,605</u>
Current assets:					
Debtors	13	120,348		147,094	
Cash at bank and in hand		<u>209,363</u>		<u>240,599</u>	
		<u>329,711</u>		<u>387,693</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>110,636</u>		<u>122,610</u>	
Net current assets / (liabilities)			<u>219,075</u>		<u>265,083</u>
Total assets less current liabilities			<u>424,791</u>		<u>450,688</u>
Total net assets / (liabilities)			<u>424,791</u>		<u>450,688</u>
Funds					
Restricted funds	16		21,623		17,400
Unrestricted funds:					
Designated funds		93,192		100,834	
General funds		<u>309,976</u>		<u>332,454</u>	
Total unrestricted funds			<u>403,168</u>		<u>433,288</u>
Total funds			<u>424,791</u>		<u>450,688</u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on *5th October 2017*

and signed on their behalf by:

SR Oliver

Sheila Oliver

Chair of Trustees

Mike Wiffen

Mike Wiffen, BA(Hon) CPFA

Treasurer

Company registration no. 4274621

The attached notes form part of the financial statements.

BARNET MENCAP
Statement of Cash Flows
For the year ended 31 March 2017

	Note	2017	2017	2016	2016
		£	£	£	£
Net cash provided by / (used in) operating activities	21		(19,273)		(57,784)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		8,383		8,613	
Sale/ (purchase) of fixed assets		(20,348)		(13,357)	
Sale/ (purchase) of investments		-		-	
Cash provided by / (used in) investing activities			(11,965)		(4,744)
Cash flows from financing activities:					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			(31,238)		(62,528)
Cash and cash equivalents at the beginning of the year			240,599		303,127
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	22		209,361		240,599

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

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

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include [estimating the liability from multi-year grant commitments]. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

e) On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

g) 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 being undertaken by the charity.

1 Accounting policies (continued)

h) 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:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

i) 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 Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. (The Board agreed to increase the level from £100 to £1,000 with effect from 2016/17). Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office Equipment	20%
Fixtures and fittings	20%
Personal Computer equipment	50%
Larger Computer equipment	25%

l) Investment properties

Investment properties are included in the balance sheet at fair value and are not depreciated. Any change in fair value is recognised in the statement of financial activities. The valuation method used to determine fair value will be stated in the notes to the accounts.

m) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value 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.

n) Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

o) 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.

p) 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.

q) 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.

r) 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.

s) Pensions

Barnet Mencap provides a defined-contribution pension scheme through The People's Pension in line with the Government's auto-enrolment regulations.

2 Detailed comparatives for the statement of financial activities

	2016	2016	2016
	Unrestricted	Restricted	Total
	£	£	£
Income from:			
Donations, subscriptions and legacies	20,946	2,878	23,824
Charitable activities:			
Equality Housing	659,660	-	659,660
Short Term Care	232,747	-	232,747
Community Services (Children)	-	101,260	101,260
Community Services (Adults)	195,118	8,000	203,118
Employment Opportunities	67,000	-	67,000
Expect the Best	-	78,496	78,496
Investments	8,613	-	8,613
Other income	5,556	-	5,556
Total income	1,189,640	190,634	1,380,274
Expenditure on:			
Raising funds	3,131	-	3,131
Charitable activities:			
Equality Housing	579,618	-	579,618
Short Term Care	294,516	-	294,516
Community Services (Children)	56,860	105,382	162,242
Community Services (Adults)	204,094	10,559	214,653
Employment Opportunities	67,000	-	67,000
Expect the Best	-	99,790	99,790
Total expenditure	1,205,219	215,731	1,420,950
Net income / expenditure before gains / (losses) on investments	(15,579)	(25,097)	(40,676)
Net gains / (losses) on investments	(5,022)	-	(5,022)
Net income / expenditure	(20,601)	(25,097)	(45,698)
Transfers between funds	(44)	44	-
Net income / (expenditure) before other recognised gains and losses	(20,645)	(25,053)	(45,698)
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	(20,645)	(25,053)	(45,698)
Total funds brought forward	453,933	42,453	496,386
Total funds carried forward	433,288	17,400	450,688

3 Income from donations and legacies

			2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Gifts	15,326	450	15,776	15,329
Subscriptions	9,423	-	9,423	8,495
Donated services	-	-	-	-
Legacies	10,000	-	10,000	-
	34,749	450	35,199	23,824

4 Income from charitable activities

			2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Equality Housing				
London Borough of Barnet (LBB) Contracts	-	261,234	261,234	260,283
Other income	385,611	-	385,611	399,377
Total for Equality Housing	385,611	261,234	646,845	659,660
Short Term Care				
LBB Contract		197,559	197,559	195,764
Other income	42,123	-	42,123	36,983
Total for Short Term Care	42,123	197,559	239,682	232,747
Community Services (Children)				
Children in Need Grant	-	35,625	35,625	38,292
Barnet Parent Carer Forum Grant	-	7,500	7,500	5,018
LBB Contract	-	21,000	21,000	21,000
John Lyons Charity Grant	-	30,000	30,000	30,000
Royal Mencap Society Gateway Grant	-	4,583	4,583	3,750
Community Barnet (NHS) Grant	-	-	-	3,200
Royal Mencap Society EPATS Grant	-	7,450	7,450	-
Other income	4,311	-	4,311	-
Total for Community Services (Children)	4,311	106,158	110,469	101,260
Community Services (Adults)				
LBB Contract	-	131,000	131,000	142,000
Healthwatch Grant	-	-	-	4,800
Hate Crime Grant	-	1,200	1,200	-
Community Barnet (NHS) Grant	-	-	-	3,200
Other income	60,657	-	60,657	53,118
Total for Community Services (Adults)	60,657	132,200	192,857	203,118
Employment Opportunities				
LBB Contract	-	89,250	89,250	67,000
Other income	-	-	-	-
Total for Employment Opportunities	-	89,250	89,250	67,000
Expect The Best				
Department of Health Grant	-	20,963	20,963	78,496
Other income	-	29,084	29,084	-
Total for Expect The Best	-	50,047	50,047	78,496
Total income from charitable activities	432,045	836,448	1,329,150	1,342,281

5 Income from investments

			2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	601	-	601	854
Investment income	7,783	-	7,783	7,759
	8,384	-	8,384	8,613

6 Other Income

			2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
NWLMC - Contributions	-	26,858	26,858	-
		26,858	26,858	-

7 Analysis of expenditure

	Basis of allocation	Cost of raising funds £	Charitable activities					Empl'ment Opps £	Expect The Best £	NWLMC £	Support & Governance costs £	2017 Total £	2016 Total £
			Equality Housing £	Short Term care £	Community Services (Children) £	Community Services (Adults) £							
Staffing	Direct	-	418,909	206,027	105,847	105,594	-	31,275	26,357	-	894,009	856,655	
Premises	Direct	-	97,089	29,162	2,440		-	2,974	-	-	131,665	139,044	
Supplies & Services	Direct	1,945	6,000	5,901	1,272	3,577	89,250	1,300	11	-	109,256	106,836	
Activities	Direct		3,682	8,754	9,317	40,392	-	46	-	-	62,191	47,855	
Sundries	Direct	-	1,053	2,477	3,153	3,165	-	92	-	-	9,940	11,916	
<u>Support costs</u>													
Management/Strategy	Time	-	23,202	23,202	23,202	23,202	-	4,883	-	97,691	97,691	77,479	
Finance	Time	-	5,819	5,819	5,819	5,819	-	1,227	-	24,503	24,503	29,367	
Human Resources	Staff Nos	-	5,955	2,647	2,812	2,977	-	647	-	15,038	15,038	14,063	
General Administration	Time/Staff	-	6,586	1,337	5,823	6,300	-	1,337	-	21,383	21,383	47,920	
Premises	Space	-	18,817	1,152	12,033	9,409	-	1,776	-	43,187	43,187	60,298	
Postage/Print/Stationery	Usage	-	4,784	496	3,570	7,555	-	4	-	16,409	16,409	16,464	
IT	Devices	-	4,998	1,250	2,631	1,441	-	632	-	10,952	10,952	13,053	
		<u>1,945</u>	<u>596,894</u>	<u>288,224</u>	<u>177,919</u>	<u>209,431</u>	<u>89,250</u>	<u>46,193</u>	<u>26,368</u>	<u>229,163</u>	<u>1,436,224</u>	<u>1,420,950</u>	
Support costs		-	-	-	-	-	-	-	-	229,163	-	258,644	
Total expenditure 2017		<u>1,945</u>	<u>596,894</u>	<u>288,224</u>	<u>177,919</u>	<u>209,431</u>	<u>89,250</u>	<u>46,193</u>	<u>-</u>	<u>-</u>	<u>1,436,224</u>	<u>-</u>	
Total expenditure 2016		<u>3,131</u>	<u>579,618</u>	<u>294,516</u>	<u>162,242</u>	<u>214,653</u>	<u>67,000</u>	<u>99,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,420,950</u>	

Of the total expenditure, £576,701 was unrestricted (2016: £1,205,219) and £859,523 was restricted (2016: £215,731).

8 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2017	2016
	£	£
Operating lease rentals:		
Property	47,500	47,500
Other equipment	-	-
Depreciation	10,973	9,981
Auditor's remuneration - Audit Fees	4,000	3,900
	<u>47,500</u>	<u>47,500</u>

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

Staff costs were as follows:	2017	2016
	£	£
Salaries and wages	887,797	886,379
Social security costs	73,153	73,512
Employer's contribution to defined contribution pension schemes	5,095	4,788
Redundancy and Termination costs	-	12,549
	<u>966,045</u>	<u>977,228</u>

No employees received employee benefits (excluding employer pension) totalling £60,000 or above during the year.

The total employee benefits including pension contributions of the key management personnel were £219,950 (2016: £212,139.)

The charity trustees were not paid nor received any other benefits from employment with the Trust in the year (2016: £nil). One trustee was reimbursed expenses of £182 during the year (2016: £79). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

10 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2017	2016
	No.	No.
Charitable activities:-		
Equality Housing	20	19
Short Breaks	10	9
Community Services (Adults & Children)	19	20
Expect The Best	2	2
Support	4	4
	<u>55</u>	<u>54</u>

11 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

			2017	2016
12 Tangible fixed assets	Office Equipment	Other Furn & Equipment	Total	Total
	£	£	£	£
Cost				
At the start of the year	25,839	24,045	49,884	36,526
Additions in year	20,348	-	20,348	13,358
Disposals in year	(270)		(270)	-
At the end of the year	<u>45,917</u>	<u>24,045</u>	<u>69,962</u>	<u>49,884</u>
			-	
			-	
Depreciation				
At the start of the year	20,262	8,924	29,186	19,205
Charge for the year	6,137	4,836	10,973	9,981
Eliminated on disposal	(270)		(270)	-
At the end of the year	<u>26,129</u>	<u>13,760</u>	<u>39,889</u>	<u>29,186</u>
Net book value				
At the end of the year	<u>19,788</u>	<u>10,285</u>	<u>30,073</u>	<u>20,698</u>
At the start of the year	<u>5,577</u>	<u>15,121</u>	<u>20,698</u>	<u>17,322</u>

All of the above assets are used for charitable purposes.

13 Investments

	2017	2016
	£	£
Investments at fair value:		
Investment funds	175,643	164,907
	<u>175,643</u>	<u>164,907</u>
Movements		
Market value at the start of the year	164,907	169,929
Additions at cost	-	-
Disposals at carrying value	-	-
Net gain / (loss) on revaluation	10,736	(5,022)
Market value at the end of the year	<u>175,643</u>	<u>164,907</u>

The following holdings constituted 5% or more of the total portfolio:

6,556.308 units in Charifund	58.20%
28,310.388 units in Charibond	20.90%
30,640.000 units in Charities Properties Fund	20.90%

14 Debtors

	2017	2016
	£	£
Other debtors	90,172	121,148
Prepayments	30,176	25,946
	<u>120,348</u>	<u>147,094</u>

15 Creditors: amounts falling due within one year

	2017	2016
	£	£
Taxation and social security	20,869	19,455
Other creditors	17,248	34,824
Accruals	56,752	62,416
Deferred income	15,767	5,915
	<u>110,636</u>	<u>122,610</u>

Deferred income

	2017	2016
	£	£
Balance at the beginning of the year	5,915	5,944
Amount released to income in the year	(5,915)	(5,944)
Amount deferred in the year	15,767	5,915
Balance at the end of the year	<u>15,767</u>	<u>5,915</u>

16 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	30,073	-	-	30,073
Investments	175,643	-	-	175,643
Net current assets	104,260	93,192	21,623	219,075
Net assets at the end of the year	<u>309,976</u>	<u>93,192</u>	<u>21,623</u>	<u>424,791</u>

BARNET MENCAP
Notes to the Financial Statements
For the year ended 31 March 2017

17	Movements in funds	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
		£	£	£	£	£
	Restricted funds:					
	Brokerage Reserve	1,812	-	-	-	1,812
	LBB Employment/Training	5,090	-	-	-	5,090
	LBB COPS/Ronak	1,199	-	(219)	-	980
	LDDF Carers Sub-Group	1,796	-	-	-	1,796
	People as Citizens	497	-	-	-	497
	Expect the Best	(1,727)	50,047	(46,193)	-	2,127
	Health For All	1,608	-	-	-	1,608
	Healthwatch	2,788	-	-	-	2,788
	Hate Crime	693	1,200	(1,275)	-	618
	Barnet Parent Carer Forum	2,969	14,291	(13,443)	-	3,817
	Royal Mencap Society Gateway	475	4,583	(5,058)	-	-
	North West London Mencap Consortium	-	26,858	(26,368)	-	490
	Restricted Donations	200	450	(640)	(10)	-
	Other Restricted Funds	-	766,327	(766,327)	-	-
	Total restricted funds	17,400	863,756	(859,523)	(10)	21,623
	Unrestricted funds:					
	Designated funds:					
	Office Rent/Dilapidations Reserve	70,000	-	-	-	70,000
	Inclusion Fund	2,533	-	-	-	2,533
	Community Service Fund (Welfare)	512	-	-	10	522
	Sherrick House					
	Maintenance & Refurbishment	1,399	-	-	-	1,399
	Contingency Fund	5,000	-	-	-	5,000
	Equality Housing - Shared Houses					
	Maintenance & Refurbishment	5,643	-	(3,240)	-	2,403
	Voids	7,035	-	-	-	7,035
	Take a Break Reserve	4,412	-	(4,412)	-	-
	Time Out Reserve	1,300	-	-	-	1,300
	Open Start Surestart Reserve	3,000	-	-	-	3,000
	Total designated funds	100,834	-	(7,652)	10	93,192
	General funds	332,454	546,571	(569,049)	-	309,976
	Total unrestricted funds	433,288	546,571	(576,701)	10	403,168
	Total funds	450,688	1,410,327	(1,436,224)	-	424,791

Purposes of restricted funds

The Brokerage Reserve Fund is for the provision of brokerage services for families.

The Employ/Training Reserve Fund is for promoting employment opportunities for people with learning disabilities.

The COPS Ronak Project Reserve Fund is for the purpose of continuing Project activities.

The Open Door Children in Need Reserve Fund is for the purpose of continuing activities.

The LDDF Carers Sub Group Reserve Fund is for funding the Valuing Carers Day.

The Health For All Reserve Fund is for completion of the project.

The Healthwatch Reserve Fund is for enabling people with learning disabilities to monitor health services.

The Hate Crime Reserve Fund is for increasing awareness of hate crime.

The Barnet Parent Carer Forum Reserve is for the provision of support to the Forum

The Royal Mencap Society Gateway Reserve Fund is for activities for young people aged 14-25

The Restricted Donations Reserve Fund is for donations from third parties for individuals in need

Purposes of designated funds

The Office Rent/Dilapidation Reserve Fund is for potential commitments arising under the Office Lease

The Sherrick House Reserve Funds are for works to the House and unexpected costs

The Equality Housing-Shared Housing Reserve Funds are for improvements to the Houses and excessive voids

The Inclusion Fund is to enable people with learning disabilities to take a greater part in the work of Barnet Mencap.

The Community Service Fund (Welfare) is for special items to support individuals or families lacking other sources.

The Take a Break Reserve Fund is for the purpose of continuing activities.

The Open Door Sure Start Reserve Fund is for the purpose of giving children the best possible start in life.

The Time Out Reserve Fund is for the purpose of continuing activities.

18	Reconciliation of net income / (expenditure) to net cash flow from operating activities		
		2017	2016
		£	£
	Net income / (expenditure) for the reporting period	(25,898)	(45,698)
	(as per the statement of financial activities)		
	Depreciation	10,973	9,981
	Interest, rent and dividends from investments	(8,383)	(8,613)
	Gains/ (losses) on investments	(10,736)	5,022
	(Increase)/ decrease in debtors	26,746	(63,734)
	Increase/ (decrease) in creditors	(11,975)	45,258
	Net cash provided by / (used in) operating activities	(19,273)	(57,784)

19 Analysis of cash and cash equivalents

	At 1 April 2016	Cash flows	Other changes	At 31 Mar 2017
	£	£	£	£
Cash at bank and in hand	240,599	(31,238)	-	209,361
Deposits (less than three months)	-	-	-	-
Total cash and cash equivalents	240,599	(31,238)	-	209,361

20 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property 2017	2016
	£	£
Less than 1 year	81,000	63,500
1 - 5 years	259,750	238,000
	340,750	301,500

21 Legal status of the charity

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

22 Related party transactions

During the year there were related parties transactions as follows:

Name of Key Management personnel: Teresa Skiba

Konrad Skiba (Husband of Teresa Skiba) provided building work to the charity for the amount of £70 (2016: £5,240)

Name of Key Management personnel: Samantha Bishop

Steve Clare (Stepfather of Samantha Bishop) provided building work to the charity in the amount of £2,154 (2016: £3,288)

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