
Report and Financial Statements

For the year ended 31st March 2018

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 2018

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 Andrew Waite Chairman (appointed 8th November 2017)
Sheila Oliver Vice Chair
Mike Wiffen Honorary Treasurer

Meg Kirk
Cristina Sarb (appointed 8th November 2017)
Callum Moore (resigned 19th April 2018)
Sally Wickenden

Chief Executive Ray Booth

Company Secretary Ray Booth

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

Chair's Report

Barnet Mencap has an amazing reputation for delivering exceptional service and support for people with Learning Disabilities and Autism throughout the Borough of Barnet and over the last year has increased its geographic reach to allow us to partner in additional areas.

As a newly appointed Chair, I came into an organisation that felt balanced and robust and prepared to take on new challenges. The last few years have proven to be challenging both financially and resourcefully for the organisation and I am pleased to report that we have turned our financial position back into a positive for the first time in three years. During that time, we used reserves to continue to provide the high-quality services through periods of change.

The coming year will see a greater focus on Governance as we work through the Charity Governance Code and have already made significant headway in enabling greater scrutiny and appropriate checking on accountability and responsibilities of our operations and strategic thinking.

I would like to thank all of the staff, volunteers and Trustees (also volunteers) for their undying commitment to the organisation and the people we provide services for. This is a heart-felt feeling of gratitude as we can see real impact of the important work we are doing for our community. During the coming years, we will evidence this impact and make it clear to our stakeholders, funders, donors and supporters just what great value for money we provide for them.

We are adapting to a new model as we consider all aspects of our provision and continue with the exceptional projects where funding allows. We are starting with changes to differentiate our Strategic and Operational work to enable leaner and swifter responses to the changing environment. This has meant the creation of two new sub-committees to scrutinise in more detail our practices and discussions presented to the Board as a written and verbal report by those committees: Finance Committee & Human Resources Committee. Each Committee is made of at least three Trustees and senior managers including the CEO. Our full Board of Trustees meets quarterly after these committees have had the opportunity to reflect and challenge existing processes and make recommendations to the Board.

The Board have new processes in place for supporting the Senior Management to deliver the Board's strategy and we will continue to review this through detailed Business Planning that gives staff direction and feeds into operational Work Plans, thus delivering the Board's vision for the future. Our CEO has an annual objectives document that gives clear expectations from the Board and measurable outcomes for the organisation and I would like to personally thank Ray Booth for his hard work and dedication to Barnet Mencap for over 12 years. We are confident in his ability to continue delivering a great service and to gain further knowledge that will benefit the organisation by taking a Charity Law course during 2018-19.

The coming years may be uncertain economically but with current stability and future ingenuity, we intend to continue to deliver our charitable aims, improving services even further and shining a light on the importance of our work and for those with a Learning Disability and their families. Aging parents and the continuing need for support was highlighted at our last AGM in 2017 and as a result, we have responded to this by working with other community organisations and addressing continuity of care when family are no longer around.

Chair's Report (Continued)

Each Trustee now has a specific area of accountability and support to help guide the organisation on its future path:

- Andrew – Chair of Board of Trustees
- Mike – Finance Sub-Committee Chair
- Sheila – HR Sub-Committee Chair
- Sally – Safeguarding
- Meg – Premises
- Tom – Fundraising
- Cristina – Legal (& interim Digital)

This is my first year as Chair of Barnet Mencap and I look forward to the coming years to see how Barnet Mencap evolves and the Board continues to contribute to its success.

Andrew Waite
Chair of Trustees

OBJECTIVES AND ACTIVITIES

The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2018.

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 other parts of London.
2. Barnet Mencap provides services and support for children and adults with learning disabilities and/or autism. These services include parenting programmes, 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. Barnet Mencap has developed a peer quality checking service and a project to increase the reporting of hate crimes. A pilot project is developing a screening programme and services for autistic people.
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 2017-18 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
£647,538	Equality Housing	<p>The Community Link Workers provide support for tenants in their own homes and in the shared houses.</p> <p>The new Accommodation and Support contract commenced in April 2017. Throughout the year the three shared houses have remained fully occupied and there have been no voids. The total number of tenants supported by the team is 64. This compares with 62 tenants last year.</p> <p>The Neighbourhood Networks is a new framework contract. It has not resulted in any referrals over the year.</p>	<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.</p>	<p>People have the information and advice to make choices and to live valued lives in the community, to remain safe, healthy and active and contribute to their communities.</p>
£235,149	Community Services (Adults)	<p>Staff provide the COPs and Fit2gether programme of leisure and learning activities and develop peer support, as part of the Bright Futures contract.</p> <p>COPs and Fit2gether organised leisure and learning activities for 201 people in 2017-18. This is an increase of 15% on the previous year, when the figure was 175.</p> <p>COPs had a more extensive summer programme this year, including a sports day, photography and work with the National Citizen Service. The regular programme of activities has continued, with people taking part in drama. Barnet Mencap collaborated with Royal Mencap to run Round the World Challenge, a sports and fitness initiative and involved 29 young people. Silver Week featured activities for older people.</p>	<p>People will have had fun, learnt skills and had a regular programme of sport, social activities and courses.</p> <p>People will have a better understanding of their health needs and how to access services.</p>	<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 appropriate care in a timely way.</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
		<p>Engagement activities have provided an opportunity for people to comment on plans and proposals put forward by the council, the Clinical Commissioning Group and others. Ten people with a learning disability are members of the Have Your Say Group, while two of the group attend the borough-wide Involvement Board.</p> <p>The event to launch Health Action Plans, organised with Barnet's Learning Disability Service - was attended by over 60 people.</p> <p>COPs bid successfully to be included on the Framework contract for Day Opportunities but to date has not received any referrals.</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 2015-20). Barnet Mencap engaged with almost 500 people in 2017-18.</p>		
£286,238	Short Breaks - Sherrick House	<p>Staff provided a residential short breaks service for 34 people in 2017-18. This is a fall from 39 people who stayed the previous year and 42 who stayed in 2015-16. Sherrick House provided 1,118 nights' service, six more than last year.</p> <p>More people directly fund their short breaks, 304, compared with 180 last year, and fewer funded by the council.</p>	Adults learn skills through trying new activities and care's breaks help them to continue caring.	Parents and carers have regular short breaks as part of a package of support that helps them to sustain their caring role.

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
		Staff also provide a day-time service on 37 days. There were 7 holiday short breaks, compared with 6 in 2016-17 and more people went away, 36, while 31 had a holiday break last year.		
£17,519	Short Breaks - Take a Break	Staff provide short breaks for children in the community and the home. In 2017-18, Take a Break provided a service which benefited 10 families, with 13 children and 10 parents enjoying a break, which is four more than last year. The contract has again been extended but will be re-tendered later in 2018.	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.
£179952	Community Services (Children)	Staff provide support for disabled children and young people aged 0-25 as well as parent carers. They run parenting programmes and organise activities for children. Open Door, which has a specific focus on children under 5, celebrated its 25 th anniversary. The grants from Children in Need and John Lyons Charity ended during 2017-18 but the council commissioned an information, advice and guidance service and parenting programmes. The service supported 345 children and 331 parent carers. This is a smaller number than last year, when the numbers were 363 and 338 respectively, but more in line with 2015-16	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)

Inputs	Activities	Outputs	Outcomes	Impacts
		<p>The Parenting Programme attracted 65 parent carers and consisted of 5 courses.</p> <p>Staff are also involved in the SEND Development Group and forums to improve the Local offer and Co-production with families.</p> <p>Barnet Mencap hosted a meeting for parent carers which provided an opportunity for Royal Mencap to learn from the experiences of families raising a disabled child.</p>		
£74,401	Expect the Best	<p>Expect the Best has delivered 25 quality checks, compared with 16 last year, in services across four London boroughs: Ealing, Hammersmith & Fulham, Westminster and Kensington & Chelsea. Peer Quality Checkers visit supported living and other specialist services, as well as mainstream provision like gyms, to assess how well they meet the needs of people with learning disabilities.</p> <p>Expect the Best has a new contract to quality check health services in Tower Hamlets, at the Royal London Hospital, Mile End Hospital, a GP practice and a cancer screening service. It has continued to provide quality checks on behalf of NHS England, including at University College Hospital London and St Bartholomew's.</p>	Quality checks will contribute to services being safe and responsive to the needs of their users.	Quality checks will be a key part of an effective quality assurance system for specialist and mainstream services.

ACHIEVEMENTS AND PERFORMANCE (continued)

In 2017-18 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 higher than the previous year. In total, 191 people contacted Working for You in 2017-18. 133 people had a learning disability.

- b) Working for You was contacted by more autistic people this year. 18 people had a learning disability and autism and 40 were autistic, compared with 32 last year.
- c) Fewer people than last year were supported into paid employment, a total of 18 people, just short of a target of 20. The Employment Service supports people with learning disabilities and with autism to get paid jobs, work placements and training.

In total, 40 people were referred to the Employment Service, compared with 33 in 2016-17.

The Employment Service has had referrals from JobCentrePlus 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 88 people, compared with 154 in 2016-17. Staff continued to provide sessions for GP surgeries, Public Health England and SENCOs, with almost 100% positive comments.

During Learning Disability Week, staff and people with learning disabilities delivered a flexible presentation to the police in Colindale and fire officers at stations across the borough.

The council re-tendered the Bright Futures contract and Barnet Mencap's bid was successful, and will develop the service further over the next three years.

- e) The Bronze Gateway Awards programme ended but a small group of 7 young people pursued the Silver Award. However, a bid to become a Gateway Beacon Centre was unsuccessful.
- f) During 2017-18, Barnet Mencap has again provided administrative support for the Barnet Parent Carer Forum. Parent carers, alongside Barnet Mencap and others, co-produced the Local Offer, attended the SEND conference, organised a workshop on health matters and helped to review short breaks services.
- g) Barnet Mencap is a Hate Crime Reporting Site. A new Co-ordinator post was established and has supported the nine Hate Crime Reporting sites across the borough, trained staff, and held workshops for residents. There were 23 disability hate crime reports in Barnet.

ACHIEVEMENTS AND PERFORMANCE (continued)

- h) Barnet Mencap had 17 regular volunteers in 2017-18, compared with 30 the previous year. The organisation appointed a Volunteer Co-ordinator in April 2017, to cover volunteering and fundraising. She recruited volunteers and, matched them to their interests to help with Barnet Mencap's work.
- i) In the past year, the North West London Mencap Consortium has continued but it has made less progress than expected on achieving the goals in the Business Plan.

Barnet Mencap has worked closely with Royal Mencap on a number of health campaigns. Don't Miss Out seeks to increase the number of people receiving an Annual Health Check, while Treat Me Well wants to see an improvement in hospital care for people with a learning disability.

- j) Barnet Mencap introduced Charitylog, a new database system. There has been training for staff, so they can implement the system, and the organisation has prepared for the introduction of new data protection duties with GDPR. It has initiated a data clean-up to help it comply with legislation and manage personal data safely and effectively.
- k) Staff have taken part in the Barnet LeDeR programme, a national initiative to review the deaths of people with learning disabilities, training as reviewers and attending the Steering Group.
- l) The Board adopted new Articles and Memorandum of Understanding at its AGM in the autumn of 2017.
- m) Barnet Mencap elected a new Chair and appointed a new Company Secretary. The Trustees undertook a members' survey, getting people's views of the work of the organisation. People liked to be kept informed through the newsletter but would like more social activities and events for parents.
- n) In April 2018, Barnet Mencap will introduce its three-year Business Plan, following extensive consultation with stakeholders, including people who use services, staff and members.
- o) Barnet Clinical Commissioning Group funded an Autism pilot and Barnet Mencap appointed two Autism Advisors. They undertook 64 screenings for people where autism is suspected and developed workshops, peer support and social activities for a total of 105 people referred to the Autism Service. Staff have worked closely with organisations in the Wellbeing Hub, to ensure that the right support is offered to people in Barnet. The initial 6-month pilot has been extended to March 2019.

FINANCIAL REVIEW

Barnet Mencap made an overall surplus of £1,735 on its activities in 2018/19, with its unrestricted reserves reducing by some £919 to £402,249 at 31 March 2017. After allowing for funds the Board has designated for specific purposes our 'usable' reserves at 31 March 2018 were £306,992. 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. Over 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. 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 are increasing through our Fundraising and Volunteer Co-ordinator post. This will include seeking grants and/or sponsorship for specific projects and improvements. 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 2018 our investments were valued at £174,212, a decrease of £1,431 on the previous year, although since March 2012 they have increased in value by 24% from £140,199.

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 £402,949 at 31 March 2018 which is in excess of the policy requirement.

Some £24,277 of our total reserves are restricted and not available for general purposes. Of our unrestricted reserves some £95,257 is designated for specific purposes.

PRINCIPAL RISKS AND UNCERTAINTIES

Barnet Mencap has strived to manage the following risks and uncertainties.

1. Sherrick House

Barnet Mencap's residential short breaks service is rated good by the Care Quality Commission. It continues to be very well-regarded by families. But following a visit as part of the council's Asset Strategy there were questions over the future lease arrangement, rent and care costs. Staff are working with council officers to address these issues and increase the number of visitors, including consideration of a rent subsidy. There is a further issue about sleep-ins, and any back dated tax owed to HMRC. Sleep-ins are now paid at the minimum wage rate.

2. Expect the Best

Expect the Best's peer Quality Checking service is very well regarded by commissioners and service providers for its balanced and helpful reports and recommendations. But it requires more assured long-term funding so that it can develop further in 2018/19. Expect the Best was unable to complete its cancer screening report for Healthwatch because it proved difficult to secure cooperation from health services and providers but will do so this year.

3. Library

Barnet Mencap did not find it easy to recruit volunteers for the library service at Child's Hill. After much consideration it decided not to continue its partnership with Kisharon, and withdrew from the service in March 2018.

4. IT/Data

Barnet Mencap is aware of the forthcoming requirements of GDPR (General Data Protection Regulations) which are introduced in May 2018; work on GDPR commenced in 2017/18. An IT review was also commenced in 2017/18 to enhance our IT capacity and security, and to facilitate off-site working whilst complying with forthcoming GDPR. There is a financial implication to GDPR and the IT review which will fall within the 2018/19 financial year.

PLANS FOR THE FUTURE

Barnet Mencap's new Bright Futures contract will continue to provide an advice and information, community participation and employment opportunities for people with learning disabilities and autism. There will also be some new developments, particularly in supporting older carers and families to plan for the future and to offer support to people in the criminal justice system who have learning disabilities and autism.

The Early-Positive Approaches to Support (E-PAtS) has been developed by the Tizard Centre at Kent University. It is a model that helps parent carers of children under 5 to feel well supported, confident and knowledgeable in their role. During 2018-19 Barnet Mencap will deliver this to local families as part of a national evaluation of the model.

The organisation has taken a number of steps to strengthen governance and quality assurance. These will help keep services on track to meet its goals and targets, ensure compliance with legislation and good practice requirements, evidence this, and for trustees to be assured of this.

The Board and staff have a more detailed and comprehensive set of objectives for 2018-19. There is a new and bespoke Quality Assurance system and the introduction of an HR Sub-Committee and Finance Sub-Committee will improve the level of scrutiny and decision-making across the organisation. The new Finance Officer and Communications post, as well as a Business Manager, will give Barnet Mencap more capacity to carry out some of its core business functions.

The Board will continue to recruit suitably skilled and experienced trustees.

STRUCTURE, GOVERNANCE, MANAGEMENT

1. Barnet Mencap is a registered charity No. 1089388 and a company limited by guarantee No. 4274621. It is governed by a Memorandum and Articles of Association and uses a Membership model.
2. There are seven Trustees on the Board, who are also the Directors. The Board meets at least four times a year at Ordinary Trustee Meetings. 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 operational basis to the Chief Executive, Ray Booth.
3. The Board commenced a recruitment drive and appointed two new directors at the AGM:
 - a. Andrew Waite
 - b. Christina Sarb
4. 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.
5. In November 2017, the following roles were voted by the Board:
 - Chair of Trustees role was appointed to Andrew Waite.
 - Vice Chair role was appointed to Sheila Oliver.
 - Treasurer role was appointed to Mike Wiffen.
6. The Chief Executive has a Board approved annual "Key Objectives" document and has Quarterly Reviews with the Chair of Trustees to examine progress towards the annual objectives as well as monthly support and affirmation meetings with the Chair.
7. The agenda at each Trustee Ordinary Board meeting includes:
 - a report from the Chief Executive, summarising key events, new developments and progress regarding the annual Work Programme.
 - 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.
 - a HR report, prepared by the Vice-Chair, with an update on Policies and staffing issues and improvements.
8. Barnet Mencap's two sub-committees (Human Resources and Finance) have the Board represented by a minimum of 3 Directors as well as Senior Managers and the CEO in attendance.
9. Trustees also visit site delivery venues and meet with Managers formally through Committees or informally at publicity or fundraising events for the charity.

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

10. 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.
11. The Board makes decisions at each meeting based on reports from the Chief Executive and recommendations from the Finance Committee and HR Committee. The directors hear reports from a senior manager at the beginning of Ordinary Board meetings.
12. In 2017-18 the directors agreed to appoint a part-time community Fundraiser to boost unrestricted income.
13. Governance is address continuously by working through the Charity Commission "Code Of Governance - version 2" and at an annual Trustee Away Day where the Chief Executive is invited to participate as Trustees review and populate the strategic assessment and impact.
14. The Charities Act 2016 requires us to report on our fundraising practices. The approach taken by the charity in 2017/18 has been in relatively small-scale activity, including collecting tins at carol-singing in shopping centres, supermarkets, fun days and sponsorships. We have not employed any professional fundraisers. Staff and trustees have been made aware of and adhere to the new requirements.
15. The Board sets pay and remuneration following discussions and recommendations to the full Board at Ordinary Meeting by both sub-committees, for all paid staff each year.

Staff were awarded a 1% increase from April 2018 and increments were paid in appropriate cases to bring salaries to the London Living Wage for contracted staff. The Board will further explore ways to recognise staffs' achievements at the Annual Trustee Away Day in September.

16. Barnet Mencap continues to have a strong commitment to partnership working and will continue to look at external partnerships throughout 2018-19. The organisation is an active member of the North West London Mencap Consortium and works with Royal Mencap Society 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).

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

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 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 2018 was 6 (2017: 5). 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.

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

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 2018 and signed on their behalf by:



.....
Andrew Waite, Chair of Trustees

Independent Auditor's Report to the Trustees of Barnet Mencap

Opinion

We have audited the financial statements of Barnet Mencap (the 'Charity') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, 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 Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve 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 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.

Independent Auditor's Report to the Trustees of Barnet Mencap

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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they 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 Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Trustees of Barnet Mencap

Our responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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.

Anthony Epton

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

15 October 2018

BARNET MENCAP

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

For the year ended 31 March 2018

		Unrestricted	Restricted	2018 Total	2017 Total
	Note	£	£	£	£
Income from:					
Donations, subscriptions and legacies	3	29,432	1,520	30,952	35,199
Charitable activities:	4				
Equality Housing		392,971	307,712	700,683	646,845
Short Term Care		42,769	218,073	260,842	239,682
Community Services (Children)		2,727	135,395	138,122	110,469
Community Services (Adults)		86,665	150,000	236,665	192,857
Employment Opportunities			82,750	82,750	89,250
Expect the Best				74,339	50,047
Investment income	5	8,219		8,219	8,384
North West London Mencap Consortium			8,123	8,123	26,858
Other income		-	-	-	-
Total income		637,122	903,573	1,540,695	1,399,591
Expenditure on:					
Raising funds	7	5,369		5,369	1,945
Charitable activities:	7				
Equality Housing		339,826	307,712	647,538	596,894
Short Term Care		85,684	218,073	303,757	288,224
Community Services (Children)		48,024	131,928	179,952	177,919
Community Services (Adults)		85,433	149,716	235,149	209,431
Employment Opportunities			82,750	82,750	89,250
Expect the Best			2,127	74,401	46,193
North West London Mencap Consortium			8,613	8,613	26,368
Total expenditure		636,610	900,919	1,537,529	1,436,224
Net income / (expenditure) before net gains / (losses) on investments		512	2,654	3,166	(36,633)
Net gains / (losses) on investments	13	(1,431)		(1,431)	10,736
Net income / (expenditure) for the year		(919)	2,654	1,735	(25,897)
Transfers between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		(919)	2,654	1,735	(25,897)
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-	-
Other gains / (losses)		-	-	-	-
Net movement in funds		(919)	2,654	1,735	(25,897)
Reconciliation of funds:					
Total funds brought forward		403,168	21,623	424,791	450,688
Total funds carried forward		402,249	24,277	426,526	424,791

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 2018

	Note	2018 £	2018 £	2017 £	2017 £
Fixed assets:					
Tangible assets	12		20,140		30,073
Investments	13		174,212		175,643
			<u>194,352</u>		<u>205,716</u>
Current assets:					
Debtors	14	215,680		120,348	
Cash at bank and in hand		<u>188,222</u>		<u>209,363</u>	
		<u>403,902</u>		<u>329,711</u>	
Liabilities:					
Creditors: amounts falling due within one year	15		<u>171,728</u>	<u>110,636</u>	
Net current assets / (liabilities)			<u>232,174</u>	<u>219,075</u>	
Total assets less current liabilities			<u>426,526</u>		<u>424,791</u>
Total net assets / (liabilities)			<u>426,526</u>		<u>424,791</u>
Funds					
Restricted funds	17		24,277		21,623
Unrestricted funds:					
Designated funds		95,257		93,192	
General funds		<u>306,992</u>		<u>309,976</u>	
Total unrestricted funds			<u>402,249</u>		<u>403,168</u>
Total funds			<u>426,526</u>		<u>424,791</u>

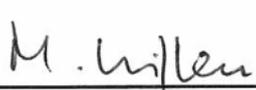
The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 11 October 2018

and signed on their behalf by:



Andrew Waite
Chair of Trustees



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 2018

	Note	2018	2018	2017	2017
		£	£	£	£
Net cash provided by / (used in) operating activities	18		(29,360)		(19,272)
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		8,219		8,384	
Sale/ (purchase) of fixed assets				(20,348)	
Sale/ (purchase) of investments					
Cash provided by / (used in) investing activities			8,219		(11,964)
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			(21,141)		(31,236)
Cash and cash equivalents at the beginning of the year			209,363		240,599
Change in cash and cash equivalents due to exchange rate movements					
Cash and cash equivalents at the end of the year	19		188,222		209,363

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.

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.

e) 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.

f) 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)

g) 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.

h) 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

i) Operating leases

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

j) 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%

k) 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.

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) 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

	2017	2017	2017
	Unrestricted	Restricted	Total
	£	£	£
Income from:			
Donations, subscriptions and legacies	34,749	450	35,199
Charitable activities:			
Equality Housing	385,611	261,234	646,845
Short Term Care	42,123	197,559	239,682
Community Services (Children)	4,311	106,158	110,469
Community Services (Adults)	60,657	132,200	192,857
Employment Opportunities	-	89,250	89,250
Expect the Best	-	50,047	50,047
Investments	8,384	-	8,384
North West London Mencap Consortium	-	26,858	26,858
Other income	-	-	-
Total income	535,835	863,756	1,399,591
Expenditure on:			
Raising funds	1,945		1,945
Charitable activities:			
Equality Housing	335,660	261,234	596,894
Short Term Care	90,665	197,559	288,224
Community Services (Children)	72,134	105,785	177,919
Community Services (Adults)	76,297	133,134	209,431
Employment Opportunities			89,250
Expect the Best		46,193	46,193
North West London Mencap Consortium		26,368	26,368
Total expenditure	576,701	859,523	1,436,224
Net income / expenditure before gains / (losses) on investments	(40,866)	4,233	(36,633)
Net gains / (losses) on investments	10,736		10,736
Net income / expenditure	(30,130)	4,233	(25,897)
Transfers between funds	10	(10)	-
Net income / (expenditure) before other recognised gains and losses	(30,120)	4,223	(25,897)
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	(30,120)	4,223	(25,897)
Total funds brought forward	433,288	17,400	450,688
Total funds carried forward	403,168	21,623	424,791

3 Income from donations and legacies

			2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Gifts	18,767	1,520	20,287	15,776
Subscriptions	10,665	0	10,665	9,423
Legacies	0	0	0	10,000
	29,432	1,520	30,952	35,199

4 Income from charitable activities

			2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Equality Housing				
London Borough of Barnet (LBB) Contracts		307,712	307,712	261,234
Other income	392,971		392,971	385,611
Total for Equality Housing	392,971	307,712	700,683	646,845
Short Term Care				
LBB Contract	-	192,022	192,022	197,559
DWP Employment Grant	-	3,002	3,002	-
Other income	42,769	23,049	65,818	42,123
Total for Short Term Care	42,769	218,073	260,842	239,682
Community Services (Children)				
Children in Need Grant	-	8,268	8,268	35,625
Barnet Parent Carer Forum Grant	-	13,665	13,665	7,500
LBB Contract	-	75,000	75,000	21,000
John Lyons Charity Grant	-	30,000	30,000	30,000
Royal Mencap Society Gateway Grant	-	2,615	2,615	4,583
Royal Mencap Society EPATS Grant	-	5,847	5,847	7,450
Other income	2,727	-	2,727	4,311
Total for Community Services (Children)	2,727	135,395	138,122	110,469
Community Services (Adults)				
LBB Contract	-	135,000	135,000	131,000
MOPAC Hate Crime Grant	-	10,000	10,000	1,200
RMS Round the World Challenge	-	5,000	5,000	-
Other income	86,665		86,665	60,657
Total for Community Services (Adults)	86,665	150,000	236,665	192,857
Employment Opportunities				
LBB Contract	-	82,750	82,750	89,250
Other income	-	-	-	-
Total for Employment Opportunities	-	82,750	82,750	89,250
Expect The Best				
Department of Health Grant	-	-	-	20,963
Other income	74,339	-	74,339	29,084
Total for Expect The Best	-	-	74,339	50,047
Total income from charitable activities	512,806	893,930	1,493,401	1,329,150

5 Income from investments

			2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	391	-	391	601
Investment income	7,828	-	7,828	7,783
	8,219	-	8,219	8,384

6 Other Income

			2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
NWLMC - Contributions	-	8,123	8,123	26,858
		8,123	8,123	26,858

BARNET MENCAP - Notes to the Financial Statements - For the year ended 31 March 2018

7 Analysis of expenditure

	Basis of allocation	Cost of raising funds £	Equality Housing £	Short Term care £	Charitable activities		Empl'ment Opps £	Expect The Best £	NWLMC £	Support & Governance costs £	2018 Total £	2017 Total £
					Community Services (Children) £	Community Services (Adults) £						
Staffing	Direct	4,800	462,003	218,204	112,115	132,207	-	54,642	7,368	-	991,339	894,009
Premises	Direct		100,085	31,630	2,533	247	-	904	-	-	135,399	131,665
Supplies & Services	Direct	569	8,121	6,616	1,010	6,343	82,750	816	151	-	106,376	109,256
Activities	Direct	-	1,223	8,862	2,955	42,419	-	97	-	-	55,556	62,191
Sundries	Direct	-	1,441	3,129	4,806	760	-	157	-	-	10,293	9,940
<u>Support costs</u>												
Management/Strategy	Time	-	19,396	18,654	18,654	18,654	-	6,276	1,094	82,728	82,728	97,691
Finance	Time	-	7,455	7,455	7,455	7,455	-	2,927	-	32,747	32,747	24,503
Human Resources	Staff Nos	-	7,428	3,301	3,508	3,714	-	700	-	18,651	18,651	15,038
General Administration	Time/Staff	-	8,225	1,974	6,452	4,701	-	1,604	-	22,956	22,956	21,383
Premises	Space	-	21,273	1,302	13,601	10,635	-	4,269	-	51,080	51,080	43,187
Postage/Print/Stationery	Usage	-	4,774	1,101	3,644	6,251	-	1,236	-	17,006	17,006	16,409
IT	Devices	-	6,114	1,529	3,219	1,763	-	773	-	13,398	13,398	10,952
		<u>5,369</u>	<u>647,538</u>	<u>303,757</u>	<u>179,952</u>	<u>235,149</u>	<u>82,750</u>	<u>74,401</u>	<u>8,613</u>	<u>238,566</u>	<u>1,537,529</u>	<u>1,436,224</u>
Support costs										(238,566)		(229,163)
Total expenditure 2018		<u>5,369</u>	<u>647,538</u>	<u>303,757</u>	<u>179,952</u>	<u>235,149</u>	<u>82,750</u>	<u>74,401</u>	<u>8,613</u>		<u>1,537,529</u>	
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>26,368</u>		<u>1,436,224</u>	

Of the total expenditure, £636,610 was unrestricted (2017: £576,701) and £900,919 was restricted (2017: £859,523).

8 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2018	2017
	£	£
Operating lease rentals:		
Property	81,000	63,500
Other equipment	-	-
Depreciation	9,933	10,973
Auditor's remuneration - Audit Fees	4,100	4,000
	<u>4,100</u>	<u>4,000</u>

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

Staff costs were as follows:	2018	2017
	£	£
Salaries and wages	967,390	887,797
Social security costs	78,096	73,153
Employer's contribution to defined contribution pension schemes	6,178	5,095
Redundancy and Termination costs	0	0
	<u>1,051,664</u>	<u>966,045</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 £226,449 (2017: £219,950.)

The charity trustees were not paid nor received any other benefits from employment with the Trust in the year (2017: £nil). Two trustees were reimbursed expenses of £135 during the year (2017: one trustee, £182). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

10 Staff numbers

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

	2018	2017
	No.	No.
Charitable activities:-		
Equality Housing	21	20
Short Breaks	8	10
Community Services (Adults & Children)	20	19
Expect The Best	2	2
Support	5	4
	<u>56</u>	<u>55</u>

11 Taxation

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

			2018	2017
12 Tangible fixed assets	Office Equipment	Other Furn & Equipment	Total	Total
	£	£	£	£
Cost				
At the start of the year	45,917	24,045	69,962	49,884
Additions in year	-	-	-	20,348
Disposals in year	-	-	-	(270)
At the end of the year	<u>45,917</u>	<u>24,045</u>	<u>69,962</u>	<u>69,962</u>
Depreciation				
At the start of the year	26,129	13,760	39,889	29,186
Charge for the year	5,775	4,158	9,933	10,973
Eliminated on disposal	-	-	-	(270)
At the end of the year	<u>31,904</u>	<u>17,918</u>	<u>49,822</u>	<u>39,889</u>
Net book value				
At the end of the year	<u>14,013</u>	<u>6,127</u>	<u>20,140</u>	<u>30,073</u>
At the start of the year	<u>19,788</u>	<u>10,285</u>	<u>30,073</u>	<u>20,698</u>

All of the above assets are used for charitable purposes.

	2018	2017
	£	£
Investments at fair value:		
Investment funds	<u>174,212</u>	<u>175,643</u>
	<u>174,212</u>	<u>175,643</u>
Movements		
Market value at the start of the year	175,643	164,907
Additions at cost	-	-
Disposals at carrying value	-	-
Net gain / (loss) on revaluation	<u>(1,431)</u>	<u>10,736</u>
Market value at the end of the year	<u>174,212</u>	<u>175,643</u>

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

6,556.308 units in Charifund	57.50%
28,310.388 units in Charibond	20.10%
30,640.000 units in Charities Properties Fund	22.40%

14 Debtors

	2018	2017
	£	£
Other debtors	173,925	90,172
Prepayments	41,755	30,176
	<u>215,680</u>	<u>120,348</u>

15 Creditors: amounts falling due within one year

	2018	2017
	£	£
Taxation and social security	22,445	20,869
Other creditors	26,172	17,248
Accruals	59,113	56,752
Deferred income	63,998	15,767
	<u>171,728</u>	<u>110,636</u>

Deferred income

	2018	2017
	£	£
Balance at the beginning of the year	15,767	5,915
Amount released to income in the year	(15,767)	(5,915)
Amount deferred in the year	63,998	15,767
Balance at the end of the year	<u>63,998</u>	<u>15,767</u>

16 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	20,140	-	-	20,140
Investments	174,212	-	-	174,212
Net current assets	112,640	95,257	24,277	232,174
Net assets at the end of the year	<u>306,992</u>	<u>95,257</u>	<u>24,277</u>	<u>426,526</u>

BARNET MENCAP
Notes to the Financial Statements
For the year ended 31 March 2018

17	Movements in funds	At the start of the year	Income	Expenditure	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	980	-	523	-	457
	LDDF Carers Sub-Group	1,796	-	-	-	1,796
	People as Citizens	497	-	-	-	497
	Expect the Best - DoH	2,127	-	2,127	-	-
	Health For All	1,608	-	-	-	1,608
	Healthwatch	2,788	-	-	-	2,788
	Hate Crime	618	10,000	7,673	-	2,945
	Barnet Parent Carer Forum	3,817	13,665	16,516	-	966
	Royal Mencap Society Gateway	-	2,615	1,740	-	875
	Royal Mencap Society EPATS	-	5,847	404	-	5,443
	North West London Mencap Consortium	-	8,123	8,613	-	-
	John Lyons Charity Open Door	-	30,000	30,000	-	-
	Children in Need Open Door West	-	8,268	8,268	-	-
	DWP Employment Grant Sherrick	-	3,002	3,002	-	-
	Restricted Donations	-	1,520	1,520	-	-
	Other Restricted Funds	-	820,533	820,533	-	-
	Total restricted funds	21,623	903,573	900,919	-	24,277
	Unrestricted funds:					
	Designated funds:					
	Office Rent/Dilapidations Reserve	70,000	-	-	-	70,000
	Inclusion Fund	2,533	-	-	-	2,533
	Community Service Fund (Welfare)	522	-	-	-	522
	Sherrick House					
	Maintenance & Refurbishment	1,399	-	-	-	1,399
	Contingency Fund	5,000	-	-	-	5,000
	Equality Housing - Shared Houses					
	Maintenance & Refurbishment	2,403	-	-	-	2,403
	Voids	7,035	-	-	-	7,035
	Time Out Reserve	1,300	-	-	-	1,300
	Open Start Surestart Reserve	3,000	-	-	-	3,000
	Expect the Best (post DoH)	-	74,339	72,274	-	2,065
	Total designated funds	93,192	74,339	72,274	-	95,257
	General funds	309,976	561,352	564,336	-	306,992
	Total unrestricted funds	403,168	635,691	636,610	-	402,249
	Total funds	424,791	1,539,264	1,537,529	-	426,526

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 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 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 Time Out 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.

18	Reconciliation of net income / (expenditure) to net cash flow from operating activities		
		2018	2017
		£	£
	Net income / (expenditure) for the reporting period	1,735	(25,897)
	(as per the statement of financial activities)		
	Depreciation	9,933	10,973
	Interest, rent and dividends from investments	(8,219)	(8,383)
	Gains/ (losses) on investments	1,431	(10,736)
	(Increase)/ decrease in debtors	(95,332)	26,746
	Increase/ (decrease) in creditors	61,092	(11,975)
	Net cash provided by / (used in) operating activities	(29,360)	(19,272)

19 Analysis of cash and cash equivalents

	At 1 April 2017	Cash flows	Other changes	At 31 Mar 2018
	£	£	£	£
Cash at bank and in hand	209,362	(21,140)	-	188,222
Deposits (less than three months)	-	-	-	-
Total cash and cash equivalents	209,362	(21,140)		188,222

20 Operating lease commitments

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

	Property	
	2018	2017
	£	£
Less than 1 year	81,000	81,000
1 - 5 years	243,750	259,750
	324,750	340,750

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: Samantha Bishop

Steve Clare (Stepfather of Samantha Bishop) provided building work to the charity in the amount of £344 (2017: £2,154)

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