
Report and Financial Statements

For the year ended 31st March 2022

Barnet Mencap

A company Limited by Guarantee

Charity number 1089388

Company number 04274621

CONTENTS

Legal and Administrative Details for the Year Ended 31st March 2022	3
Trustees' Annual Report for the Year Ended 31st March 2022	
➤ Chair's Report	4
➤ Objectives and Activities	5-6
➤ Achievements and Performance	7-14
➤ Financial Review	15
➤ Principal Risks and Uncertainties	16
➤ Plans for the Future	17
➤ Structure, Governance and Management	18-20
Independent Auditors' Report	21-24
Statement of Financial Activities (incorporating an income and expenditure account)	25
Balance Sheet	26
Statement of Cash Flows	27
Notes to the Financial Statements	28-43

Legal and Administrative Details for the Year Ended 31st March 2022

Status:	Registered as a company limited by guarantee (No. 04274621) 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	04274621	
Registered Office and Business Address	35 Hendon Lane Finchley London N3 1RT	
Board of Directors	Sheila Oliver	Chair
	Cristina Sarb	Vice Chair
	Mike Wiffen	Honorary Treasurer
	Kinjal Amin	
	Prithma Athwal-Shah	(Appointed 24 ^h November 2021)
	Meg Kirk	
	Faib Riley	
	Kate Tokley	(Appointed 24 ^h November 2021)
	Papiya Chatterjee	(Co-opted 7 th January 2022)
	Emmet Giltrap	(Co-opted 7 th January 2022)
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

As the Board re-elected me as Chair for the year 2021-22, I have been very pleased to continue working with our CEO, his staff and the Board on the sustainment and development of Barnet Mencap through a challenging year.

We are very pleased that all our existing Board Members continued during the year, and we were also very fortunate to co-opt two new Trustees in January 2022, who will bring new expertise and diversity to our Team. They will also participate in the HR and Finance Sub Committees which continue to work very productively.

I am pleased to report that financially we have closed the year in a strong position. This was due to working positively with our Local Authority partners who value the services we provide, successfully securing seven grants, fundraising and overall sound financial management. We plan to use part of the surplus which we have built up to deal with one of our biggest challenges - recruitment and retention.

As can be seen from this Annual Report, Barnet Mencap continues to successfully provide services which are very much valued by our service users and other stakeholders. Partnership working continues to be very important and in early 2022, the new premises which we share with Age Concern opened and is being used as a base for many of our community activities. We are particularly fortunate as this now gives us a base in a different part of the borough and know that there will be opportunities to work in partnership with Age Concern who use it for their dementia services.

During the year we have also been looking to the future and, led by our CEO, worked together to develop the Business Plan for 2022- 2025. We have used the views of our service users, our experience, particularly over the last two years, and a risk-based approach to develop a plan which can be monitored, reviewed and adapted according to changing circumstances. The Plan will be regularly reviewed at our Board and Sub Committee meetings and the Governance Code has been a invaluable tool in developing a Board workplan which will provide us with appropriate assurance. We will be concentrating particularly on engaging more with our service users, improving performance our Equality and Diversity targets, and doing everything possible to recruit and retain the best possible staff.

As Chair I am very proud of the services Barnet Mencap has provided over the past year and look forward to our Board continuing to work with our CEO and staff team to provide the best possible services and create a sustainable future for the benefit of all our stakeholders.



Sheila Oliver
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 2022

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.
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. Barnet Mencap also works to support employment opportunities and to increase public awareness and understanding of the problems and abilities of people with learning disabilities and their families. Barnet Mencap has a project to increase the reporting of hate crimes. There is a pre-assessment screening programme and support 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 to build on their strengths, and support them to develop skills to be active citizens in their community. Through advice and information, staff support enables 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 and older children with learning disabilities need advice and information to make choices about what is important to them, to feel safe and to have good physical and mental health and quality of life.

OBJECTIVES AND ACTIVITIES (continued)

Barnet Mencap works in partnership with statutory and voluntary organisations to bring about strategic change. Each project has a Development Plan which sets out aims that contribute to the long term objectives and helps the organisation monitor progress, recognise its achievements, and respond where there are delays or obstacles to its strategy.

6. Development Plans see success in terms of increasing the number of beneficiaries, their satisfaction, the quality of the services and support provided, and their effectiveness in promoting wellbeing and independence. The Board monitors the Development .
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.

Volunteers returned to the office and community services for adults and children during 2021-22. 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 2021-22 Barnet Mencap provided its core services:

- (a) support for disabled children and parent carers;
- (b) leisure and learning projects;
- (c) housing and support;
- (d) short breaks for children and adults with learning disabilities.
- (e) support for autistic adults

The Covid-19 pandemic continued to have an impact on the delivery of services.

Services had to adapt so that they could maintain support for children and adults with learning disabilities and/or autism. But most of the services re-established face-to-face support following the second lockdown.

Please see table overleaf.

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£62,200	Information, Advice and Guidance for parent carers	<p>Staff provide information, advice and guidance for the parent carers of disabled children; as well as workshops. The service is commissioned by Barnet council.</p> <p>In 2021-22 staff were able to see families in person again but continued to also support families remotely, by phone or online. 340 parent carers were supported, 8 more than the previous year. This again surpassed the target of 240 parent carers. The new Open Door grant meant that Barnet Mencap could re-establish a dedicated service for children under five.</p>	<p>Parent carers will have the advice and information they need to support their child and maintain family life. They will feel confident that their child is able to thrive in education, socially and are healthy, and know how to access the support they need.</p>	<p>Parents have improved economic circumstances, are supported with appeals and disputes and are signposted to other services.</p>
£39,400	Parenting Programmes	<p>Over the year, staff ran parenting programmes which were held online. 126 parents were supported by the parenting project. This is 51 more than 2020-21. The staff introduced two new programmes, Family Links and E-Pats (Early Positive Approaches to Support), which replaced Triple P. The help line supported parents. Staff supported parent carers over the phone who were struggling to manage at home during the pandemic.</p> <p>Staff are also involved in forums to develop the Local Offer, and the Early Help Hubs, and the Special Educational Needs and/or Disabilities Partnership Board.</p>	<p>Parent carers learn skills that help them in their role and increase their knowledge about their child's behaviour, health, eating and sleeping patterns.</p>	<p>Parent carers feel more confident in their role and their ability to access support when they need it. They also develop connections with other parent carers, and often sustain these after the course has ended.</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£63,600	Short Breaks for Children and young people	<p>Take a Break (TAB) provides short breaks for disabled children and their families. The breaks take place in the community or the family home.</p> <p>The TAB team provided a service for 38 disabled children, compared to 31 in 2020-21. It has been a difficult year. Families have slowly grown in confidence to use the service as lockdowns have ended, but it has not been easy to recruit and retain staff for the times they are most needed. Barnet Mencap is committed to providing Short breaks but will need to keep its model under review so that the service has a financially viable future.</p>	Children develop new interests; parents get a short break from their caring responsibilities.	Children have opportunities to develop skills, make friends and have fun. Parent carers are able to have time for themselves in a way that best suits them
£171,200	Leisure and Learning Projects	<p>The Community Opportunities Project (COPs), which comprises Springboard and Fit2gether, facilitate leisure and learning projects and develops peer support as part of the Bright Futures contract.</p> <p>COPs provided support for 128 people during the year, compared to 82 the previous year. Activities included, cook and eat, cultural evenings, meals, day trips, choir, dance, and drama. There were 14 peer support groups. 13 people took up volunteering. More people have high needs with 67 having 1:1 Support.</p>	People have had fun and learnt skills. They report the benefits of meeting new people, feeling fitter and less isolated.	<p>People have developed skills and relationships which have helped them to remain as independent as possible.</p> <p>People will have improved physical and mental health.</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
		<p>There were 21 online activities which had 733 views. A total of 357 people took part in COPs' activities and online programme, 7 more than last year. COPs attracted 34 new people. COPs has developed new partnerships to help develop its work, with Heath Hands, visiting Hampsted Heath, and 2econd Chance, to develop peoples skills and confidence with IT.</p> <p>Barnet Mencap is negotiating with the council over a bigger budget for COPs, as it starts to expand its programme again following the lockdowns.</p> <p>The Have Your Say group continued to meet online, and 51 people took part in 2021-22.</p>		<p>Mainstream services have a better understanding of people with learning disabilities and autism, what is important to them and the support they need. People with learning disabilities directly deliver this message.</p>
£583,700	Housing and Support	<p>Equality Housing's Community Link Workers provide support for tenants in their own homes, in the shared houses, and as part of an outreach service. There has been a slight increase in the number of clients supported, 73 this year compared to 69 last year.</p> <p>Staff also provide a housing management service for the three houses, and collect rents.</p> <p>The team submitted a tender for the Accommodation and Support contract, and were successful in getting a new five year contract. The council awarded a small financial uplift.</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 benefit from having a secure home. They have the information and advice to make choices; to live valued lives in the community; to remain safe, healthy and active; and to contribute to their communities.</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

Inputs	Activities	Outputs	Outcomes	Impacts
£87,400	Autism	<p>The Autism Service has developed a hybrid model, which means the team can see people in-person or online. There has been a huge increase in referrals to the team, 317, compared with 103 the previous year. Barnet Mencap has worked with the councils Autism lead, and it has shown how its work helps to implement the borough –wide autism Action Plan, for example, how to increase the public’s understanding and acceptance of autism, and ways to improve how the Criminal Justice System works for autistic people.</p> <p>Autistic people often face barriers when trying to access Mental health Services. Barnet Mencap has been working with Mind in Barnet and Resources for Autism to see how this can change and to also provide specialist counselling services. Staff have also worked to ensure autistic people's needs are addressed in the New Suicide Prevention Strategy.</p>		
£29,700	Hate Crime	<p>The end of lockdowns meant the Project could once again hold events in-person. Hate Crime Week was busy, with stalls on high streets and bus stations. The highest ever number of disability hate crimes, 23, were recorded in Barnet in 2021. The Hate Crime Reporting Coordinator has worked hard to train staff about the importance of recording hate crimes and incidents and supporting victims. To help raise awareness of this, Barnet Mencap worked with Why Me, a restorative justice charity, and Middlesex University, who produced short films to help to help bring alive the issues faced by disabled people. Barnet Mencap also worked with Solace, to help develop the links between domestic abuse and safeguarding. Small Steps trained Barnet Mencap's staff to spot the signs of far-right extremism and how to tackle it. The Coordinator has developed the Safe Places project, and now has venues across the borough.</p>		
£47,000	Short breaks for Adults with Learning disabilities an autistic adults	<p>Barnet Mencap introduced a new Day Breaks Service for adults with learning disabilities.</p>	<p>People learn new skills and try new activities</p>	<p>Family and carers have regular short breaks as part of a package that helps them to sustain their caring role.</p>

ACHIEVEMENTS AND PERFORMANCE (continued)

Barnet Mencap sets out its objectives for the year in the Development Plans. These were used by the teams to guide their work. In April 2021, the Bright Futures contract entered its penultimate year. As well as the COPs service, Bright Futures delivers other key services to autistic adults and adults with learning disabilities.

- a) The Project 300 team made regular phone calls to 249 people with learning disabilities, known to the Barnet Learning Disability Service, and their families. Staff carried out welfare checks. The Project 300 Service has also been an effective mechanism for getting out quick and accurate messages for families, and to get their views. This has worked well, particularly for the COVID vaccine/booster programme.
- b) Working for You provided its support in-person and over the telephone this year, and supported 230 people, a big increase on 194 people with learning disabilities and/or autism in 2020-21 and 193 in 2019-20.
- c) The Employment Service had secured only six jobs in 2021-22. The economy is recovering and there are a lot of vacancies. However, employers are reluctant to take on people they think will require extra support. Staff provided support via telephone and online courses for 36 people. There is an Action Plan to improve on this performance during 2022-23.
- d) Bright Futures has a goal of raising awareness of people with learning disabilities and autism, and how to better work with them. Sessions were provided online for the DWP and reached 242 attendees, 29 people took part from Age UK Barnet, 14 from the London Ambulance Service and sessions were held for Jewish Care and Unitas. Arrangements have also been made with Victim Support, the Probation Service, and Social Prescribe is to deliver awareness raising sessions.
- e) Barnet Mencap staff continue to report to the Safer Communities Partnership Board, Barnet Safeguarding Adults Board, and chair the Access to Justice sub-group. They have worked closely with the Multi-agency Safeguarding Hub (MASH) and take part in MASH/Voluntary and Community Sector (VCS) group. Barnet Mencap provided refresher training for staff to help them understand Making Safeguarding Personal, and how these principles underpin its own policy and procedure. Staff were shown how to escalate concerns and to use a new checklist when making referrals to the Adult Social Care Teams.
- f) Barnet Mencap's financial position was significantly improved in 2021-22. The Fundraiser continued to play a key role in finding grants for new equipment and raised £44,872. The money for a Business Support Officer, funded by Baily Thomas, helped Barnet Mencap to improve a number of finance, business, and administrative functions. Barnet Mencap took part in the Big Give again and raised £3,400.

ACHIEVEMENTS AND PERFORMANCE (continued)

- g) Royal Mencap's Advice and Information Forum Association of Chief Executives of Voluntary Organisations (ACEVO), the Adults' and Childrens' Liaison groups and the Chief Executive's Network were important sources of information and advice, as Barnet Mencap worked with the council and health services. The council provided a series of grants that help Barnet Mencap manage financially as the pandemic continued through the year. Barnet Mencap is committed to working as a VCS partner and continuing its work with the Hampsted Heath Consultative Committee, especially around sport and wellbeing, and the Fit and Active Barnet Group.
- h) Barnet Mencap used its Cancer Screening film to train service providers. It showed staff how they could support people with learning disabilities to take up bowel, breast, and cervical cancer screening programmes. This was done initially in Barnet, then extended to Camden, Islington, Enfield, and Haringey, with additional sessions for family carers. The Cancer Alliance funded the project. Barnet Mencap also undertook a project to raise awareness of cancer symptoms, targeted at the public, but also tailored to reach people with learning disabilities. Barnet Mencap worked with the Barnet Learning Disability Service to organise a My Health matters event online, bringing together family carers, and service providers.
- i) Workshops on good oral health were held across Barnet, delivered jointly with local dentists. Barnet Mencap is a member of Healthwatch and has worked on their important research on how people access their GP following lockdown.
- j) The AGM returned to St Pauls and welcomed members to meet the Board and the Project Managers, and to hear about their work over the past year. Attendance was carefully controlled because of Covid but the AGM hopes to be back to its usual format in 2022. Two new trustees were elected to the Board. The Board also co-opted two members to help it to achieve its goals for the year.
- k) The Learning Disability Strategic Partnership Group met for the first time in April 2021. Barnet Mencap provided the Chair for the group, which brought together voluntary and community sector providers, commissioners, and social workers to identify ways to improve the coordination and delivery of support for people with learning disabilities and their carers. The group has met four times and considered pathways to adulthood, digital inclusion, carers, and employment and training.
- l) Barnet Mencap has developed its working relationships with Barnet Carers Centre, so that families of people with learning disabilities experience a more holistic approach to support. Staff meet to ensure that referrals to each organisation are well managed. Staff also attend the new Carers' Partnership. The two organisations have applied for a grant to help families to plan for the future. Staff are working more closely with the Barnet Parent Carers Forum (BPCF). The BPCF helps to give parent carers a voice and works actively to improve services in the borough.

ACHIEVEMENTS AND PERFORMANCE (continued)

- m) Towards the end of 2021-22 Barnet Mencap signed the lease for a new base in Station Road. It will be a venue for COPs (Community Opportunities Project) activities. Barnet Mencap will share Station Road with Age UK Barnet, who run dementia services there, and is a great opportunity for the two organisations to develop their working relationship.
- n) Barnet Mencap has a growing interest in dementia. It is part of the Dementia Friendly Barnet initiative and took part in the Living Well with Dementia events. It is beginning work with Age UK Barnet and the Carers Centre to identify people at risk of dementia and their carers who may be at risk and to help coordinate effective support for them.
- o) Barnet Mencap has strengthened its Project Support Service this year, with newstaff, including a full-time Business and Strategy Manager, and a new Business Support post. This additional capacity has helped in key areas, like finance, HR, communications, health, and safety, as staff and visitors returned to the office. Barnet Mencap renewed the lease on its office in Hendon Lane.

FINANCIAL REVIEW

Barnet Mencap had another excellent year financially in 2021/22, finishing with a net in-year surplus of £206,210, and our unrestricted reserves increased by £169,973 to £604,786. Of these unrestricted reserves the Board has designated £222,343 for specific purposes leaving our usable reserves at a healthy £382,443, around £116,000 more than twelve months ago.

Our main source of funding remains the London Borough of Barnet, mainly through contracts which accounted for 45% of our income (51% in 2020/21) which increased overall by around £50,000 in 2021/22. Grants from the Council added a further 9% (6% in 2020/21) to our income. The charity maintains a close watch on opportunities to bid for further contracts and grants and has had some excellent results during the year.

The results achieved in 2021/22 continued to reflect our improved approach to budgeting and financial management. Zero-based budgeting has enabled us to eliminate unnecessary expenditure and more timely information has enabled us to react more quickly to adverse situations. The market value of our investments increased again, and we have now more than recovered the position at the end of 2019/20.

Other than contracts and grants we have been seeking to increase our resources through fundraising, donations and/or sponsorship for specific projects, and has taken advantage of funding made available by the Government in respect of Covid-19. However although the worst impact of the pandemic appears to be past we are facing severe increases in the cost of living, through energy prices in particular but with predictions for annual inflation reaching as much as 23%, which we have not experienced since the 1980s. This impacts us as an organization but also our client group and staff as their real income is reduced. Furthermore the social care sector is suffering a recruitment crisis and a lack of adequate funding.

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. As stated above our usable reserves stood at £382,443 at 31 March 2022 which falls above the policy requirement. The Board will be considering further use of these reserves, but bearing in mind the uncertainties referred to in the previous paragraph above.

PRINCIPAL RISKS AND UNCERTAINTIES

Barnet Mencap faces a number of risks and uncertainties. It produces a Risk Register to help identify and manage these risks, including:-

1. Recruitment and Retention

Like many care organisations, Barnet Mencap has struggled to recruit and retain the staff it needs. There were key departures, with the Take A Break and Engagement Coordinators leaving, as well as from the Equality Housing Team. Barnet Mencap is exploring measures to make itself an attractive place to work, reviewing salaries and other measures, and focusing on staff wellbeing.

2. The Covid pandemic continues to have an impact on health and care services. It has affected the number of people using the Take a Break and COPs services and this reduced their income. Most staff had Covid vaccines and boosters but a small number would not be vaccinated. The threat, and the retraction of compulsory vaccination caused upset during the winter and spring.

Over the year, some staff worked from home but most have successfully returned to the office for part of the week on a rota basis. Testing has enabled staff to mitigate the risks of Covid.

3. Performance

It has been difficult to get people with learning disabilities and autism into paid jobs and training. A new plan has been agreed with the council to improve performance in this important part of the Bright Futures service

4. Care Quality Commission (CQC)

In 2021-22, Barnet Mencap made changes to its CQC registration. It is registered to provide personal care. Barnet Mencap Equality Housing's service is now covered by this registration. The Project Managers are applying to be Registered Managers for Equality Housing and Take a Break.

PLANS FOR THE FUTURE

Barnet Mencap implemented a new Business Plan and Funding Strategy from April 2022. These documents set out what the organisation wants to achieve over the next three years, and how these activities will be paid for. It sets out the services Barnet Mencap wants to provide, and new areas of work staff would like to undertake.

There will be a new Communications Strategy and we will utilise the expertise within the organisation and input from the Media Trust to help with this.

The tenders for Bright Futures and the Children's Services are expected next year. Barnet Mencap will bid and wants to continue delivering these services. Staff will also work hard to develop TAB (Take a Break) during the post-lock down phase of the pandemic.

More attention will be given to recruiting and retaining the staff needed to provide the support and services. The staffing survey will ask teams for their views and suggestions about what would help. Pay and conditions will be reviewed further with proposals to refurbish the office, explore additional funding, and to manage the volume and complexity of the workloads.

STRUCTURE, GOVERNANCE, MANAGEMENT

1. Barnet Mencap is a registered charity No. 1089388 and a company limited by guarantee No. 04274621. It is governed by a Memorandum and Articles of Association and uses a Membership model.
2. There are eight Trustees on the Board, who are also the Directors, in addition to two co-opted members. 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. 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.
4. In January 2022, the following roles were voted by the Board:
 - Chair of Trustees role was appointed to Sheila Oliver.
 - Vice Chair role was appointed to Cristina Sarb.
 - Treasurer role was appointed to Mike Wiffen.
5. 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 challenge and support for his leadership of the organisation.
6. 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.
7. Barnet Mencap's two sub-committees (Human Resources and Finance) have the Board represented by a Quorum of two Directors as well as Senior Managers and the CEO in attendance.
8. Trustees meet with Managers formally through Committees or informally at publicity or fundraising events for the charity.
9. The Board reviewed how well it complies with the Charity Governance Code and, based on this, set out areas for improvement in its workplan.
10. 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.

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

11. Governance is addressed continuously by working through the Charity Commission "Code Of Governance" 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.
12. 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. A general pay increase was made, backdated to April 2021 and a further award made from April 2022. Pay scales and progression are also being reviewed in 2022/23

The financial situation meant a general pay increase could not be made in April 2020.

13. Barnet Mencap continues to have a strong commitment to partnership working and will continue to look at external partnerships throughout 2022. The organisation works with Royal Mencap Society on a number of projects and through the Me20 group, a national group of Mencap members.

Barnet Mencap was an active member of the Adults' Liaison Group. These were set up at the beginning of the pandemic, to coordinate the efforts of the voluntary sector in its efforts to support local residents. They have continued to meet over the year and have been a key driver to develop work with the statutory services and across the voluntary and community sector.

Locally, Barnet Mencap is part of the Wellbeing Hub's Steering Group, the Chief Executives' Network 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/or autism 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:

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

- 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 2022 was eight (2021:six). 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 27th September 2022 and signed on their behalf by:

.....
SR Oliver

Sheila Oliver, Chair of Trustees

Independent Auditor's Report to the Members of Barnet Mencap

Opinion

We have audited the financial statements of Barnet Mencap (the 'Charity') for the year ended 31 March 2022 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 2022 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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

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

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

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 Members 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 Members 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.

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

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities 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.

BARNET MENCAP
(A Company Limited by Guarantee)

Independent Auditor's Report to the Members of Barnet Mencap

Use of our 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**

7 October 2022

BARNET MENCAP

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

For the year ended 31 March 2022

		Unrestricted	Restricted	2022 Total	2021 Total
	Note	£	£	£	£
Income from:					
Donations, subscriptions and legacies	3	34,897	-	34,897	32,264
Charitable activities:	4				
Equality Housing		454,519	457,008	911,527	832,718
Short Term Care		-	-	-	172,029
Community Services (Children)		14,765	189,892	204,657	100,663
Community Services (Adults)		78,445	231,832	310,277	275,154
Employment Opportunities		-	32,000	32,000	32,000
Investment income	5	6,682	-	6,682	6,904
Total income		589,308	910,732	1,500,040	1,451,732
Expenditure on:					
Raising funds	6	17,822	-	17,822	14,006
Charitable activities:	6				
Equality Housing		291,987	442,514	734,501	659,673
Short Term Care		-	-	-	224,490
Community Services (Children)		15,175	180,883	196,058	102,166
Community Services (Adults)		105,966	219,098	325,064	242,607
Employment Opportunities		-	32,000	32,000	32,000
Expect the Best		-	-	-	2,747
Total expenditure		430,950	874,495	1,305,445	1,277,689
Net income / (expenditure) before net gains / (losses) on investments		158,358	36,237	194,595	174,043
Net gains / (losses) on investments		11,615	-	11,615	17,610
Net income / (expenditure) for the year		169,973	36,237	206,210	191,653
Transfers between funds		-	-	-	-
Net income/ (expenditure) before other recognised gains and losses		169,973	36,237	206,210	191,653
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-	-
Other gains / (losses)		-	-	-	-
Net movement in funds		169,973	36,237	206,210	191,653
Reconciliation of funds:					
Total funds brought forward		434,813	72,548	507,361	315,708
Total funds carried forward		604,786	108,785	713,571	507,361

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 2022

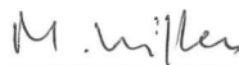
	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		7,043		11,480
Investments	11		181,162		169,547
			<u>188,205</u>		<u>181,027</u>
Current assets					
Debtors	12	81,937		152,168	
Cash at bank and in hand		532,400		284,595	
		<u>614,337</u>		<u>436,763</u>	
Liabilities					
Creditors: amounts falling due within one year	13	88,971		110,429	
Net current assets			<u>525,366</u>		<u>326,334</u>
Total assets less current liabilities			<u>713,571</u>		<u>507,361</u>
Total net assets			<u><u>713,571</u></u>		<u><u>507,361</u></u>
Funds					
Restricted funds	15		108,785		72,548
Unrestricted funds:					
Designated funds		222,343		168,802	
General funds		382,443		266,011	
Total unrestricted funds			<u>604,786</u>		<u>434,813</u>
Total funds			<u><u>713,571</u></u>		<u><u>507,361</u></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 27th September 2022
and signed on their behalf by:



Sheila Oliver
Chair of Trustees



Mike Wiffen, BA(Hon) CPFA
Treasurer

Company registration no. 04274621

The attached notes form part of the financial statements.

BARNET MENCAP
Statement of Cash Flows
For the year ended 31 March 2022

	Note	2022	2022	2021	2021
		£	£	£	£
Net cash provided by / (used in) operating activities	16		241,123		140,515
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		6,682		6,904	
Sale/ (purchase) of fixed assets		-		(2,074)	
Sale/ (purchase) of investments		-		-	
Cash provided by / (used in) investing activities			6,682		4,830
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			247,805		145,345
Cash and cash equivalents at the beginning of the year			284,595		139,250
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	17		532,400		284,595

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.

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.

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 and other 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 Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

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. 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) 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.

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

q) 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

	2021	2021	2021
	Unrestricted	Restricted	Total
	£	£	£
Income from:			
Donations, subscriptions and legacies	32,264	-	32,264
Charitable activities:			
Equality Housing	415,662	417,056	832,718
Short Term Care	69,877	102,152	172,029
Community Services (Children)	622	100,041	100,663
Community Services (Adults)	41,416	233,738	275,154
Employment Opportunities		32,000	32,000
Investments	6,904	-	6,904
Total income	566,745	884,987	1,451,732
Expenditure on:			
Raising funds	14,006	-	14,006
Charitable activities:			
Equality Housing	257,368	402,305	659,673
Short Term Care	122,338	102,152	224,490
Community Services (Children)	2,240	99,926	102,166
Community Services (Adults)	29,762	212,845	242,607
Employment Opportunities	-	32,000	32,000
Expect the Best	2,747	-	2,747
Total expenditure	428,461	849,228	1,277,689
Net income / expenditure before gains / (losses) on investments	138,284	35,759	174,043
Net gains / (losses) on investments	17,610		17,610
Net income / expenditure	155,894	35,759	191,653
Transfers between funds	11,795	(11,795)	-
Net income / (expenditure) before other recognised gains and losses	167,689	23,964	191,653
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	167,689	23,964	191,653
Total funds brought forward	267,124	48,584	315,708
Total funds carried forward	434,813	72,548	507,361

3 Income from donations and legacies

			2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Gifts	27,485	-	27,485	19,100
Subscriptions	7,412	-	7,412	8,160
Legacies	-	-	-	5,004
	<u>34,897</u>	<u>-</u>	<u>34,897</u>	<u>32,264</u>

4 Income from charitable activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Equality Housing				
London Borough of Barnet (LBB) Contracts	-	389,671	389,671	371,949
LBB Grant	-	52,855	52,855	40,830
Other Grants	-	14,482	14,482	4,277
Other income	454,519	-	454,519	415,662
Total for Equality Housing	454,519	457,008	911,527	832,718
Short Term Care				
LBB Contract	-	-	-	84,125
LBB Grant	-	-	-	14,595
Other Grants	-	-	-	3,432
Other income	-	-	-	69,877
Total for Short Term Care	-	-	-	172,029
Community Services (Children)				
LBB Contract	-	114,821	114,821	84,134
LBB Grant	-	34,278	34,278	9,844
Other Grants	-	40,793	40,793	6,063
Other income	14,765	-	14,765	622
Total for Community Services (Children)	14,765	189,892	204,657	100,663
Community Services (Adults)				
LBB Contract	-	142,700	142,700	161,265
LBB Grant	-	42,443	42,443	22,198
MOPAC Hate Crime Grant	-	30,000	30,000	30,000
Other Grants	-	16,689	16,689	20,275
Other income	78,445	-	78,445	41,416
Total for Community Services (Adults)	78,445	231,832	310,277	275,154
Employment Opportunities				
LBB Contract	-	32,000	32,000	32,000
Total for Employment Opportunities	-	32,000	32,000	32,000
Total income from charitable activities	547,729	910,732	1,458,461	1,412,564

5 Income from investments

			2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	71	-	71	212
Investment income	6,611	-	6,611	6,692
	6,682	-	6,682	6,904

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds £	Equality Housing £	Short Term care £	Charitable activities		Employment Opps £	Expect The Best £	Support & Governance costs £	2022 Total £	2021 Total £
					Community Services (Children) £	Community Services (Adults) £					
Staffing	Direct	13,289	496,671	-	134,810	183,045	-	-	-	827,815	827,599
Premises	Direct	-	35,325	-	1,068	12,917	-	-	-	49,310	115,213
Supplies & Services	Direct	1,722	72,517	-	1,608	6,732	32,000	-	-	114,579	56,756
Activities	Direct	-	168	-	6,082	19,717	-	-	-	25,967	19,412
Sundries	Direct	-	630	-	1,013	1,025	-	-	-	2,668	4,594
<u>Support costs</u>											
Management/Strategy	Time	639	31,934	-	12,134	19,158	-	-	63,865	63,865	57,290
Finance	Time	453	13,416	-	7,577	11,060	-	-	32,506	32,506	22,902
Human Resources	Staff Nos	557	8,364	-	4,717	11,487	-	-	25,125	25,125	20,124
General Administration	Time/Staff	720	12,565	-	7,727	15,303	-	-	36,315	36,315	37,862
Premises	Space	259	39,315	-	12,019	26,895	-	-	78,488	78,488	65,735
Postage/Print/Stationery	Usage	92	5,324	-	3,162	7,568	-	-	16,146	16,146	16,116
IT	Staff Nos	91	18,272	-	4,141	10,157	-	-	32,661	32,661	34,086
		<u>17,822</u>	<u>734,501</u>	<u>-</u>	<u>196,058</u>	<u>325,064</u>	<u>32,000</u>	<u>-</u>	<u>285,106</u>	<u>1,305,445</u>	<u>1,277,689</u>
Support costs		-	-	-	-	-	-	-	(285,106)	-	254,115
Total expenditure 2022		<u>17,822</u>	<u>734,501</u>	<u>-</u>	<u>196,058</u>	<u>325,064</u>	<u>32,000</u>	<u>-</u>	<u>-</u>	<u>1,305,445</u>	<u>-</u>
Total expenditure 2021		<u>14,006</u>	<u>659,673</u>	<u>224,490</u>	<u>102,166</u>	<u>242,607</u>	<u>32,000</u>	<u>2,747</u>	<u>-</u>	<u>1,277,689</u>	<u>-</u>

Of the total expenditure, £430,950 was unrestricted (2021: £428,461) and £874,495 was restricted (2021: £849,228).

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2022	2021
	£	£
Operating lease rentals:		
Property	65,000	65,000
Other equipment	-	-
Depreciation	4,437	8,506
Auditor's remuneration - Audit Fees (net)	3,600	3,125

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

Staff costs were as follows:	2022	2021
	£	£
Salaries and wages	874,014	872,710
Social security costs	62,918	64,940
Employer's contribution to defined contribution pension schemes	18,554	17,220
Redundancy and Termination costs	-	10,222
	955,486	965,092

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 £175,910 (2021; £180,500)

The charity trustees were not paid nor received any other benefits from employment with the Trust in the year (2021: £nil). No trustees were reimbursed expenses during the year (2021: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil).

Staff numbers

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

	2022	2021
	No.	No.
Charitable activities:-		
Equality Housing	23	21
Short Breaks	-	19
Community Services (Adults)	18	16
Community Services (Children)	6	6
Expect The Best	-	1
Support	6	5
	53	68

9 Taxation

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

			2022	2021
10 Tangible fixed assets	Office	Other Furn & Equipment	Total	Total
	£	£	£	£
Cost				
At the start of the year	50,551	26,119	76,670	74,596
Additions in year	-	-	-	2,074
Disposals in year	-	-	-	-
At the end of the year	<u>50,551</u>	<u>26,119</u>	<u>76,670</u>	<u>76,670</u>
Depreciation				
At the start of the year	40,776	24,414	65,190	56,684
Charge for the year	4,023	414	4,437	8,506
Eliminated on disposal	-	-	-	-
At the end of the year	<u>44,799</u>	<u>24,828</u>	<u>69,627</u>	<u>65,190</u>
Net book value				
At the end of the year	<u>5,752</u>	<u>1,291</u>	<u>7,043</u>	<u>11,480</u>
At the start of the year	<u>9,775</u>	<u>1,705</u>	<u>11,480</u>	<u>17,912</u>

All of the above assets are used for charitable purposes.

	2022	2021
	£	£
Investments at fair value:		
Investment funds	<u>181,162</u>	<u>169,547</u>
	<u>181,162</u>	<u>169,547</u>
Movements		
Market value at the start of the year	169,547	151,937
Additions at cost	-	-
Disposals at carrying value	-	-
Net gain / (loss) on revaluation	<u>11,615</u>	<u>17,610</u>
Market value at the end of the year	<u>181,162</u>	<u>169,547</u>

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

6,556.308 units in Charifund	57.17%	56.94%
28,310.388 units in Charibond	18.44%	20.62%
30,640.000 units in Charities Properties Fund	24.39%	22.44%

12 Debtors

	2022	2021
	£	£
Trade and other debtors	60,105	128,381
Prepayments	21,832	23,787
	81,937	152,168

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade and other creditors	29,748	60,047
Taxation and social security	21,887	19,404
Accruals	37,336	30,978
Deferred income	-	-
	88,971	110,429

Deferred income

	2022	2021
	£	£
Balance at the beginning of the year	-	12,745
Amount released to income in the year	-	(12,745)
Amount deferred in the year	-	-
Balance at the end of the year	-	-

14 Analysis of net assets between funds (as at 31 March 2022)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	7,043	-	-	7,043
Investments	181,162	-	-	181,162
Net current assets	194,278	222,343	108,785	525,366
Net assets at the end of the year	382,443	222,343	108,785	713,571

Analysis of net assets between funds (previous year for comparison)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	11,480	-	-	11,480
Investments	169,547	-	-	169,547
Net current assets	84,984	168,802	72,548	326,334
Net assets at the end of the year	266,011	168,802	72,548	507,361

BARNET MENCAP
Notes to the Financial Statements
For the year ended 31 March 2022

15	Movements in funds	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
		£	£	£	£	£
	Restricted funds:					
	LBB COPS/Ronak	310	-	171	-	139
	LDDF Carers Sub-Group	1,796	-	-	-	1,796
	MOPAC - Hate Crime	18,605	30,000	29,692	-	18,913
	Royal Mencap Society EPATS	12,397	-	413	-	11,984
	LBB - Covid-19	29,751	76,618	61,827	-	44,542
	LBB - Covid 19 Shared Houses	-	34,661	34,661	-	-
	LBB - Covid 19 Recruitment + Retention	-	15,799	15,799	-	-
	LBB - Covid 19 Vaccination	-	2,050	2,050	-	-
	City of London Bridge Trust	2,016	-	1,323	-	693
	Royal Mencap Society Let's Go Digital	2,700	-	2,700	-	-
	John Lyons Charity	-	35,000	30,204	-	4,796
	Baily Thomas	-	28,796	14,398	-	14,398
	Clifford Chance - Safe Places	-	4,000	2,029	-	1,971
	Age UK - Winter Fund	-	4,000	3,700	-	300
	Other Restricted Funds	4,973	679,808	675,528	-	9,253
	Total Restricted funds	72,548	910,732	874,495	-	108,785
	Unrestricted funds:					
	Designated funds:					
	Office Rent/Dilapidations Reserve	80,000	-	-	10,000	90,000
	Community Service Fund (Welfare)	522	-	-	-	522
	Sherrick House					
	Maintenance & Refurbishment	1,399	-	1,399	-	-
	Contingency Fund	15,000	-	8,916	-	6,084
	Equality Housing - Shared Houses					
	Maintenance & Refurbishment	2,403	-	-	15,000	17,403
	Voids	7,035	-	-	10,000	17,035
	Time Out Reserve	643	-	175	-	468
	NNLS - Autism Project	11,800	-	6,737	-	5,831
	Covid-19 Contingency	50,000	-	-	-	50,000
	Station Road Start-up	-	-	-	5,000	5,000
	Hendon Lane - Improvements Fund	-	-	-	10,000	10,000
	Recruitment & Retention	-	-	-	20,000	20,000
	Total designated funds	168,802	-	16,459	70,000	222,343
	General funds	266,011	600,923	414,491	(70,000)	382,443
	Total unrestricted funds	434,813	600,923	430,950	-	604,786
	Total funds	507,361	1,511,655	1,305,445	-	713,571

BARNET MENCAP
Notes to the Financial Statements
For the year ended 31 March 2022

15 Movements in funds 2021	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
Previous year for comparison	£	£	£	£	£
Restricted funds:					
Brokerage Reserve	1,812	-	-	(1,812)	-
LBB Employment/Training	5,090	-	-	(5,090)	-
LBB COPS/Ronak	310	-	-	-	310
LDDF Carers Sub-Group	1,796	-	-	-	1,796
People as Citizens	497	-	-	(497)	-
Health For All	1,608	-	-	(1,608)	-
Healthwatch	2,788	-	-	(2,788)	-
Hate Crime	14,613	32,000	28,008	-	18,605
Royal Mencap Society E-PATs	12,397	-	-	-	12,397
LBB Covid-19	-	114,425	84,674	-	29,751
City of London Bridge Trust	-	8,000	5,984	-	2,016
Royal Mencap Society Let's Go Digital	-	2,700	-	-	2,700
Other Restricted Funds	-	727,862	730,562	-	4,973
Total restricted funds	48,584	884,987	849,228	(11,795)	72,548
Unrestricted funds:					
Designated funds:					
Office Rent/Dilapidations Reserve	70,000	-	-	10,000	80,000
Inclusion Fund	2,533	-	-	(2,533)	-
Community Service Fund (Welfare)	522	-	-	-	522
Sherrick House					
Maintenance & Refurbishment	1,399	-	-	-	1,399
Contingency Fund	5,000	-	-	10,000	15,000
Equality Housing - Shared Houses					
Maintenance & Refurbishment	2,403	-	-	-	2,403
Voids	7,035	-	-	-	7,035
Time Out Reserve	643	-	-	-	643
Open Start Surestart Reserve	3,000	-	-	(3,000)	-
Expect the Best (post DoH)	1,304	-	1,304	-	-
NNLS - Autism Project	11,800	-	-	-	11,800
Covid-19 Contingency	-	-	-	50,000	50,000
Total designated funds	105,639	-	1,304	64,467	168,802
General funds	161,485	584,355	427,157	(52,672)	266,011
Total unrestricted funds	267,124	584,355	428,461	(11,795)	434,813
Total funds	315,708	1,469,342	1,277,689	-	507,361

Purposes of restricted funds

The COPS Ronak Project Reserve Fund is for the purpose of continuing Project activities.
The People as Citizens Fund is to enable people with learning disabilities to lead active lives.
The LDDF Carers Sub Group Reserve Fund is for funding the support of carers.
The Hate Crime Reserve Fund is for increasing awareness of hate crime.
The Royal Mencap Society EPATS Fund is to support parents of children with special needs.
RMS Let's Go Digital for IT equipment + training to service users.
LBB Covid-19 Grant was for additional staffing costs during the pandemic.
City Of London Bridge Trust was for support for families.
The Baily Thomas Grant is for additional staffing for Project Support.
The John Lyons Charity is for the Open Door project, supporting children and parents.
Clifford Chance was to develop Safe Places project.
Age UK Winter Fund was for welfare support for families facing hardship.
LBB Covid 19 Recruitment + Retention Grant was for associated costs.
LBB Vaccination Grant was to encourage staff take up.
LBB Covid 19 Shared Houses was to ensure service continuation.

Purposes of designated funds

The Office Rent/Dilapidation Reserve Fund is for potential commitments arising under the Office Lease
The Community Service Fund (Welfare) is for special items to support individuals or families lacking other sources.
The Sherrick House Reserve Funds are for costs related to the closure and transfer of the property.
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.
NNLS Autism Project is funding from the New North London Synagogue for those with autism.
The Station Road Startup Fund is for costs associated with setting up the facility.
The Hendon Lane Improvements fund is for office refurbishment costs.
The Recruitment + Retention Fund is for initiatives to improve both.

16	Reconciliation of net income / (expenditure) to net cash flow from operating activities		
		2022	2021
		£	£
	Net income / (expenditure) for the reporting period	206,210	191,653
	(as per the statement of financial activities)		
	Depreciation	4,437	8,506
	Interest, rent and dividends from investments	(6,682)	(6,904)
	Gains/ (losses) on investments	(11,615)	(17,610)
	(Increase)/ decrease in debtors	70,231	(9,039)
	Increase/ (decrease) in creditors	(21,458)	(26,091)
	Net cash provided by / (used in) operating activities	241,123	140,515

17 Analysis of cash and cash equivalents

	At 1 April 2021	Cash flows	Other changes	At 31 Mar 2022
	£	£	£	£
Cash at bank and in hand	284,595	247,805	-	532,400
Deposits (less than three months)	-	-	-	-
Total cash and cash equivalents	284,595	247,805	-	532,400

18 Operating lease commitments

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

	Property 2022	2021
	£	£
Less than 1 year	65,000	65,000
1 - 5 years	260,000	260,000
	325,000	325,000

19 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.

20 **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 £697 (2021: £486).

Gary Bishop (Husband of Samantha Bishop) provided house clearance work to the charity in the amount of £630 (2021: Nil).

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