

EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS

31st March 2021

Charity Number: 1054061

Company Number: 03039319

Report of the Trustees for the Year Ending 31st March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Our Aims and Purpose

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

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

Our Vision is:

Everyone with learning and other disabilities will have the opportunity to reach their full potential.

Our mission is:

To change the lives of people with learning and other disabilities; enabling them to fully enjoy their rights and give them opportunities to live as independently as possible.

Ensuring our work delivers our aims

To achieve our aims and objectives we usually have a 3 year Strategic Plan, with associated aims/objectives and outcomes, which are reviewed on a quarterly/ end of year basis; considering what we achieved from our work and any associated risks therein. However, this year due to the COVID 19 pandemic we quickly amended Our 'Reaching Our Potential Strategy', and implemented a short term 12 month strategy 'Rebuilding Our Potential'. This short term strategy clearly focused on the current impending issues our customers, the wider disabled community and the organisation faced. The short term objectives were risk rated and have a required accountable completion dates as many objectives required a very quick turnaround, as the organisation needed to meet government guidance and the phased approach adopted by the Governments COVID 19.recovery strategies. The strategy was split into two 6 month plans and it was reviewed on a month by basis. This approach has had positives results and as we move into 21/22 the board has a new two year strategic plan, which will be reviewed in line with previous protocol (quarterly/end of year).

The main objectives of our two part Emergency 20/21 COVID 19 plans were:

➤ A coordinated approach to seek out and apply for additional funding to support core and activity costs through grants, trusts, donations and corporate support.

- Ensure that day opportunities and other activities are flexible/reactive, safe and are adequately funded and made available to people with learning/disabilities in line with the Care Act and easement legislation, as lockdown eases and/or is changed.
- Take action to improve people's access to and use of digital/technology to reducing digital divide
- Challenge and campaign against any non-agreed non-consensual changes to day opportunities.
- Proactively work with relevant partners, stakeholders to ensure that people with learning disability and their families are not left behind/isolated or disadvantaged because of COVID 19
- Closely monitor all finances resulting from post Covid-19 lockdown, any new COVID restrictions and easement/new commissioning intentions and take swift action where required.
- Continue to involve and work with our customers and their families as we build/rebuild partnerships with the public sector in Ealing and work proactively with them and other providers in the wider sector to achieve a consensual new normal.

Our activities/services to meet our purpose

Adults and Children

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- A CQC registered (rated GOOD) Personal Assistant Support Service. However, due to some customers moving out of the area and the further impact of COVID 19 and associated staffing/recruitment issues we will be deregistering and no longer providing this service from April 2021
- Children's activities, after school clubs, short respite holiday breaks, Saturday Club, Easter and Summer Activities
- A new 'Life Line' service set up for support. A service set up as a result of COVID 19; the service offers emotional support, over the phone, we regularly keep in touch/ have a chat to see if a person is feeling lonely, isolated or anxious. People are able to talk to someone who understands the kind of issues affecting them. Alongside the Life Line Service we have developed 'On Line Group Activity Support Sessions' (via Zoom, Google and Microsoft Teams)
- We provide employment training, internships and a Back Into Employment Service which has been funded due to people losing their jobs because of COVID 19. Our employment services are made up of a number of different offers; Dare to Dream is a service that provides training and support to understand the route to meaningful employment opportunities. Project Search provides internships in partnership with the local college, The Hilton T5 and a new employer COIN. Back to Employment supports those who have lost their jobs due to the pandemic.
- Young Persons Travel Training Service in Hounslow

Participation

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

We do this by:

- Making sure information is accessible

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

Advice

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

Achievements and Performance of activities

The charity has faced many challenges this year due to the impact of COVID 19, albeit in all areas of the organisation we have been innovative and flexible and have adapted quickly. We have managed to maintain our links with social care commissioners, albeit a challenge at times with the new virtual working arrangements we have all had to adopt. Given the unprecedented circumstances the statutory funding regime and working in new ways has been extremely challenging this year, however, Ealing Council have worked closely with providers and have been more generous with their funding arrangements than expected, commissioning adult and children's provision at full pre COVID 19 rates in full up till 16th October 2020.

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

Our adults and children services have had to close a number of times throughout the year due to enforced lock downs. We have also struggled to run a number of our children's activities such as Holiday Respite and After School Club. When we have been able to open (approximately 6 months of this financial year) we have not been able to offer/afford our customers the same level of provision as previously, due to social distance rules as well as a number of customers not wanting to resume their service until they had received their vaccination.

We have also recently taken the difficult decision, due to a number of customers moving borough and the difficulty in recruiting staff to no longer provide a 1 to1 Personal Assistant Service (a registered Care Quality Commissioned Service CQC). A deregistration process is now taking place with an expectation that we will no longer provide this service from the end of April 21. However and positively at the end of the financial year we are now starting to work towards reopening our children and adult day services with extended hours going into the evening and weekend from the 14th April 2021 and our customers are delighted that they will be coming back.

Throughout this year we have continued to support young people in understanding and gaining employment. It's been made difficult to attain and even maintain some peoples work placement/internships/paid employment during the last year due to COVID 19. The majority of work placement and employed people with a learning disability that we have supported over the past few years into real work have unfortunately either lost their job or had their placement/internship suspended.

For example we support 12 internships at the Hilton T5 Hotel at Heathrow and as the hotel has been closed the placements have ceased. To help us with tackling this issue we have been successful in attaining an 18 month grant from the Youth Future Foundation/Children In Need fund, which it is envisaged will support people 'Back Into Employment'. Alongside this we continue to work alongside our local/national corporate sponsors; ACER have continued their support, albeit the work placements they were offering us have ceased at the moment.

However we are hopeful that these work placement opportunities will resume after June 21. We are also working closely with a number of other key national organisations, such as Zoonou, Media Trust, British Land, as well as local support such as NOON and this year COIN. These organisations have raised money for us, have provided voluntary support in respect of digital and filming/film editing and continue to be supportive of offering us work placements in the future once lockdown easements come into full force in June 21.

We hope to rekindle these partnerships in full in 21/22 as it is apparent that the work we have been doing together with corporate partners has offered substantial employment experience to our customers as well as providing those who work in these organisations the chance to work alongside people with learning disabilities, which has definitely broken down barriers and changed people's perceptions and lives.

Adult and Children's Performance: have worked with 356 individuals this year, delivering in 6 months (average time open, albeit operating a reduced service) 24,060 hours of face to face support and 3,102 one to one in the community support.

Hounslow Independent Travel Training (HITT): have throughout this year continued to travel train young people. They designed and used innovative new on line training resources whilst schools were closed, working with students and families getting them ready for travel training. Once school restrictions were lifted they have proactively met students on a one on one basis and travel trained them from home to school with extremely positive results given the challenging environment.

HITT performance - this year have travel training 24 young people to independence

Life Line and On Line; its our intention to continue to offer our popular on line group sessions and our Life Line will remain open albeit, if lockdown easement measures continue as expected our welfare calls will reduce as we move into the next financial year.

Life Line and On Line Performance - have carried out and received 8,621 welfare calls and 742 hours on online group activity sessions.

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

The Ealing Advice Service (EAS) has been open to referrals throughout this year and following government guidance, the majority of the EAS has been delivered remotely with face to face sessions taking place when site premises were open. EAS has also worked even closer with the council this year as part of The Ealing Together forum, as well as working on a number of new initiatives because of COVID 19, for example; working with Ealing Council to deliver outreach support to a number of temporarily rehoused rough sleepers from 25/1/21 - 31/3/21.

Gaining a CAF Resilience Fund enabled the service to re-engage with clients who had not been in touch since initial lockdown in March, enabling EAS to target and deliver preventative advice and identify issues before they reached crisis point. The past year has tested the resilience and adaptability of the EAS, seasonal cycles of service demand have been replaced by short-notice changes to legislation and restrictions. Demand for the most frequent advice matters, such as travel concessions and welfare benefits reduced while new and less common areas such as employment, food bank vouchers, individual grants and COVID19 advice increased. Demand has been different and at times unpredictable:

Whilst benefits advice remains nearly the same, low level housing inquiries increased during the pandemic - in particular relating to disrepair. As a percentage of EAS cases, housing now accounts for twice as many cases as pre-COVID levels. Debt - There has not been a noticeable increase in debt inquiries - this is concerning as it indicates that residents are not taking pre-emptive action to reduce debts and instead may be waiting for enforcement action. There has been a significant increase in the percentage of clients presenting with mental health needs up by 14% at the end of this financial year, the highest since the EAS consortium was formed and an increase in safeguarding alerts, suspensions and flagged risks indicates that residents with mental health conditions have been hit hard by the lockdown.

EAS performance: EAS have worked/supported 4,700 individual clients this year. They have via their offer of benefit support/advice and appeals made a financial gain of £2.1 million for Ealing residents.

Fundraising Activity

Ealing Mencap's fundraiser organises events and carry out fundraising activities in order to generate funds for the charity. Ealing Mencap does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

The charity has due regard to the Code of Fundraising Practice in the UK

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

Financial Review

The charity achieved a surplus for the year of £347k after depreciation of £51k was charged. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

The magnitude of disruption from the Covid-19 pandemic has significantly impacted on our organisations finances in a number of different ways which in turn has meant that from a governance point of view we have, and will continue to have to make some difficult decisions about daily operational, financial, and strategic matters.

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

Principal Risks and Uncertainties

Financial effect of significant events

Several staff have been made redundant since the start of 2021 and several have been placed on full or flexible furlough following the cessation of support from the London Borough of Ealing at the pre-Covid level. We are aware that several former customers will not be returning to the Real Me service and this, coupled with changes to the London Borough of Ealing's commissioning process, has resulted in significantly lower numbers attending and expected to return to the service during 2021/22.

However, despite the challenging nature of funding for social care and support and the charity sector over the past year because of COVID 19, the charity unexpectedly only realised a small loss in its income from direct payments and individual budgets, as Ealing Council funded the pre commissioned service up until 16th October 2020 .Plus the charity through its new Business Development role and the Ealing Advice Service has been extremely successful in attaining a number of grants, one of these being the Julie and Hans grant which was solely for covering the organisations core business cost. This has resulted in a positive surplus of £347k of which £240k will be allocated to a major new project in 2021/22 to re-develop all aspects of our charitable work

The large surplus/ current financial position of the charity whilst appearing to remain good has constraints/a significant health warning that it now needs to face. We have been operating against a backdrop of over 10 years of austerity the Ealing Council's government grant has been cut by 64%. This means for every £ they used to receive they now only receive 36p. Consequently, grants to the voluntary sector have been cut by at least the same proportion, directly impacting us over the last decade.

To survive we have built up/grown what has arguably been the largest personal budget funded adult day activities provision in Ealing. This model has served us well, generating significant unrestricted and surplus income to pay for the core costs of the charity and this has sustained us. However, forced lockdowns and corresponding reduced income have highlighted how vulnerable this finance model is, especially given that social distancing and Covid are going to be with us for a long-time. Coupled with reduced referrals and our own ambitions to change we are agreed that we must reduce reliance on this service income and diversify. We will therefore use the following year and the £240k allocated surplus to re-develop and refocus some aspects of our charitable work

Reserves Policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves as at 31 March 2021 would be the equivalent of 2 months payroll, 12 months mortgage and 1 months other costs. The charity had reserves of £1.99m which exceeds the target level set. Of these £1.18m were restricted, including a revaluation reserve of £0.52m.

The remaining funds of £802.5k were unrestricted. Of these, £216.9k was designated for the "Survive and Thrive" project to redevelop and refocus some fundamental strategic aspects of our charitable work to be undertaken over the course of 2021 & 2022. Free reserves totalled £585.6k.

Plans for Future Periods

Our future strategic direction:

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

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

As a charity we have set ourselves 4 key priorities to achieve as follows:

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

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

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

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

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

Reference and Administrative Details

Charity Number: 10054061

Company Number: 03039319

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

Our advisers

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

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

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

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving from 1 April 2020 to the date of approval of these financial statements were as follows:

G A Venus - Chair
D Widdowson - Vice Chair
S Penfold
T J R Willis
J Mills
S Toft

Key management personnel

L Dodd - Chief Executive and Secretary

Structure, Governance and Management

Governing Document

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

Appointment of trustees

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

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

Risk management

The trustees have a risk management strategy which comprises:

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

Trustees' responsibilities in relation to the financial statements

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

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

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

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

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

Statement as to disclosure to our auditors

In so far as the trustees are aware:

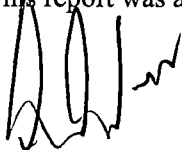
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

A resolution proposing that Wenn Townsend be re-appointed as auditors of the charity will be put to the November Trustees Meeting.

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

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

This report was approved by the Board of Trustees on 20th July 2021 and signed on its behalf, by:



G Venus (Chair)

EALING MENCAP
(A Company Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF EALING MENCAP

We have audited the financial statements of Ealing Mencap (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of financial statements

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

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

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

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

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

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

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

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

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

Use of report

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

Wenn Townsend
Chartered Accountants
Statutory Auditor

Wenn Townsend

Date: *20 July 2021*

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

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations and legacies	4	5,590	0	5,590	13,309
Charitable activities	5	1,035,876	1,134,809	2,170,685	2,138,105
Investments	6	4,717	0	4,717	4,676
Total income		1,046,183	1,134,809	2,180,992	2,156,090
Expenditure					
Charitable activities	7	(828,328)	(1,046,384)	(1,874,712)	(2,175,255)
Total expenditure		(828,328)	(1,046,384)	(1,874,712)	(2,175,255)
Realised gains / (losses) on investments		0	0	0	0
Unrealised gains / (losses) on investments		40,844	0	40,844	(23,655)
Net income / (expenditure)		258,699	88,425	347,124	(42,820)
Transfers		38,343	(38,343)	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	151,876	151,876	0
Net movement in funds		297,042	201,958	499,000	(42,820)
Reconciliation of funds					
Total funds brought forward		505,418	980,965	1,486,383	1,529,203
Total funds carried forward		802,460	1,182,923	1,985,383	1,486,383

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

The notes on pages 18 to 31 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	1,253,337	1,152,241
Investments	16	223,584	182,740
Total fixed assets		<u>1,476,921</u>	<u>1,334,981</u>
Current assets			
Debtors	17	91,845	99,310
Cash at bank		817,486	444,183
Total current assets		<u>909,331</u>	<u>543,493</u>
Liabilities			
Creditors falling due within one year	18	(200,404)	(180,581)
Net current assets		<u>708,927</u>	<u>362,912</u>
Total assets less current liabilities		2,185,848	1,697,893
Creditors falling due after more than one year	20	(200,465)	(211,510)
Net assets		<u><u>1,985,383</u></u>	<u><u>1,486,383</u></u>
The funds of the charity:			
Restricted income funds	21	659,035	629,364
Restricted income funds: Revaluation Reserve		523,888	351,601
Unrestricted funds		802,460	505,418
Total charity funds		<u><u>1,985,383</u></u>	<u><u>1,486,383</u></u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

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

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

These financial statements set out on pages 15 to 31 were approved and authorised for issue by the Trustees on 20/7 2021 and signed on their behalf by:


G A VENUS, CHAIR


D WIDDOWSON, VICE CHAIR

The notes on pages 18 to 31 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	i	<u>379,252</u>	<u>127,626</u>
		<u>379,252</u>	<u>127,626</u>
Cash flows from investing activities:			
Dividends and interest from investments		4,717	4,676
Purchase of property, plant and equipment		0	(3,213)
Sale of motor vehicle			
Net cash provided by (used in) investing activities		<u>4,717</u>	<u>1,463</u>
Cash flows from financing activities:			
Repayments of borrowing		<u>(10,666)</u>	<u>(8,819)</u>
Net cash provided by (used in) financing activities		<u>(10,666)</u>	<u>(8,819)</u>
Change in cash & cash equivalents in the reporting period		<u>373,303</u>	<u>120,270</u>
Cash and cash equivalents at start of the reporting period		444,183	323,913
Cash and cash equivalents at end of the reporting period		<u>817,486</u>	<u>444,183</u>
Note i			
Net movement in funds		499,000	(42,820)
Depreciation		50,780	56,204
Dividends and interest from investments		(4,717)	(4,676)
(Gains)/losses in value of investments		(40,844)	23,655
Gains / (losses) on revaluation of fixed assets		(151,876)	0
Loan repayments		10,666	8,819
Decrease /(increase) in debtors		7,465	(943)
Increase / (decrease) in creditors		8,778	87,387
Net cash inflow from operating activities		<u>379,252</u>	<u>127,626</u>

The notes on pages 18 to 31 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

1. Accounting Policies

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

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

Income

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

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

Government Grants

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

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

Fund accounting

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

Expenditure and irrecoverable VAT

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

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

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

Allocation of support costs

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

Operating leases

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

Tangible fixed assets

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

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

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

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

Pensions

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

The charity makes a matching contribution of 3% of qualifying earnings to this pension scheme and acts as agent in collecting and paying over employee pension contributions. The contributions made for the accounting period are treated as an expense and were £19,537 (2020: £22,471).

Listed Investments

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

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

2. Legal status of the charity

Ealing Mencap is a charitable company incorporated in England under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are to promote care, treatment and education for children and adults with a learning disability and to secure provisions and services commensurate with their needs.

3. Financial Performance of the charity

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

4. Income from donations and legacies

	2021	2020
	£	£
General donations	5,590	7,920
Legacies	0	5,389
	5,590	13,309

All income from donations and legacies was unrestricted (2020 - all unrestricted).

5. Income from charitable activities

	2021	2020
	£	£
Grants receivable		
- Restricted	1,104,231	747,693
- Unrestricted	202,132	340,081
	1,306,363	1,087,774
Individual budgets and direct payments (restricted)	30,578	2,730
Individual budgets and direct payments (unrestricted)	833,744	1,047,601
	2,170,685	2,138,105

6. Investment income

	2021	2020
	£	£
Interest received	260	892
Dividends	4,457	3,784
	4,717	4,676

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

7. Analysis of expenditure on charitable activities

Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs	309,748	46,227	589,394	945,369
Projects' external costs	409,394	0	0	409,394
Other direct activity costs	67,046	2,923	40,813	110,782
Premises costs	3,111	4,248	104,419	111,778
Rent & venue hire	3,042	0	43,086	46,128
Depreciation	0	0	1,064	1,064
Support & governance	34,648	11,400	204,149	250,197
	<u>826,989</u>	<u>64,798</u>	<u>982,925</u>	<u>1,874,712</u>

Analysis between restricted and unrestricted expenditure:

Restricted	681,857	58,222	306,305	1,046,384
Unrestricted	145,132	6,576	676,620	828,328
	<u>826,989</u>	<u>64,798</u>	<u>982,925</u>	<u>1,874,712</u>

Expenditure on charitable activities was £1,874,712 (2020: £2,175,255) of which £828,328 was unrestricted (2020: £1,451,854) and £1,046,384 was restricted (2020: £723,401).

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

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

	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Costs	(826,989)	(64,798)	(982,925)	(1,874,712)
Personal budgets and direct payments	10,612	39,348	814,362	864,322
Direct grant support	875,192	50,992	380,179	1,306,363
Net income	<u>58,815</u>	<u>25,542</u>	<u>211,616</u>	<u>295,973</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

9. Analysis of governance and support costs

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

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

	General Support £	Governance £	Total £	Basis of Apportionment
Salary, wages & related costs	119,850	0	119,850	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	53,758	0	53,758	
Premises costs	20,335	0	20,335	
Audit fees & annual report	0	5,400	5,400	
Finance, HR & Consultancy	7,021	43,832	50,853	
Legal	0	0	0	
	200,964	49,232	250,197	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

10. Net income/(expenditure) for the year

This is stated after charging:	2021	2020
	£	£
Operating leases	52,427	52,427
Depreciation	50,780	56,204
Mortgage interest payable	6,660	8,371
Audit fees	5,400	5,400
	<u>115,267</u>	<u>122,402</u>

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

	2021	2020
	£	£
Salaries and wages	946,568	1,100,578
Social security costs	64,414	71,169
Pension costs	19,537	22,471
	<u>1,030,520</u>	<u>1,194,218</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £48,532 (2020: £52,744).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

12. Staff numbers

The average monthly head count was 55 staff (2020: 68 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021	2020
	Number	Number
Community care services	31	40
Management and administration	6	6
	<u>37</u>	<u>46</u>

13. Government grants

	2021	2020
	£	£
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, clubs, health & travel training	727,437	800,137
LB Hounslow - Travel training	132,829	115,803
<u>Central Government</u>		
HMRC Job Retention Scheme Grant	11,715	0

14. Corporate taxation

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

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

15. Tangible fixed assets

	Freehold Land £	Freehold Buildings (Property) £	Office & Other Equipment £	Total £
Cost				
Balance as at 1.4.20	140,190	1,138,935	97,645	1,376,770
Additions	0	0	0	0
Disposals	0	0	0	0
Revaluation	(3,192)	(25,932)	0	(29,124)
Balance as at 31.3.21	<u>136,998</u>	<u>1,113,003</u>	<u>97,645</u>	<u>1,347,646</u>
Depreciation				
Balance as at 1.4.20	0	(134,620)	(89,909)	(224,529)
Charged for year	0	(46,380)	(4,400)	(50,780)
Disposals	0	0	0	0
Revaluation	0	181,000	0	181,000
Balance as at 31.3.21	<u>0</u>	<u>0</u>	<u>(94,309)</u>	<u>(94,309)</u>
Net book value 31.3.21	<u>136,998</u>	<u>1,113,003</u>	<u>3,336</u>	<u>1,253,337</u>
Net book value 31.3.20	<u>140,190</u>	<u>1,004,315</u>	<u>7,736</u>	<u>1,152,241</u>

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2021. The Historical Cost of freehold land and buildings was £1,050,000 at 31st March 2021.

16. Investments

	2021 £	2020 £
Market value as at 1 April	182,740	206,395
Additions	0	0
Disposals	0	0
Net investment gains / (losses)	40,844	(23,655)
Market value as at 31st March	<u>223,584</u>	<u>182,740</u>
Historical cost as at 31st March	<u>179,272</u>	<u>179,272</u>
UK Fixed Interest	66,034	66,553
UK Equities	73,486	57,699
Investment Trusts	58,345	39,256
Overseas Equities	25,719	19,232
	<u>223,584</u>	<u>182,740</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

17. Debtors

	2021	2020
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	40,831	46,489
Other debtors	19,900	10,604
Prepayments	12,364	23,467
	91,845	99,310

18. Creditors

	2021	2020
	£	£
Amounts falling due within one year		
Tax and social security	17,572	22,605
Accruals and deferred income	63,504	121,730
Trade and other creditors	109,855	27,152
Loan due within one year	9,473	9,094
	200,404	180,581

19. Deferred income

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

	2021	2020
	£	£
Balance at 1st April	48,517	18,841
Amount released to income earned from charitable activities	(48,517)	(18,841)
Amount deferred in year	53,584	48,517
Balance at 31st March	53,584	48,517

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

The mortgage of £209,938 is secured on Enterprise Lodge, Stockdove Way. The initial mortgage of £279,000 is repayable over 25 years. The interest rate is 3% above base rate. Interest payable for the year was £6,660 (2020: £8,371). The registered charge is dated 27th July 2012

	2021	2020
	£	£
Mortgage balance due after more than one year (see note 23)	200,465	211,510

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

21. Analysis of charitable funds

Analysis of movements in unrestricted funds:

	Balance 1.4.20	Incoming Resources and Designation	Resources Expended	Transfers (to)/from restricted funds	Investment gain/(loss)	Funds 31.3.21
	£	£	£	£	£	£
General fund	505,418	829,283	(828,328)	38,343	40,844	585,560
Designated fund (Survive & Thrive)	0	216,900	0	0	0	216,900
	<u>505,418</u>	<u>1,046,183</u>	<u>(828,328)</u>	<u>38,343</u>	<u>40,844</u>	<u>802,460</u>

Analysis of movements in restricted funds:

	Balance 1.4.20	Incoming Resources	Resources Expended	Transfers to/(from) restricted funds	Funds 31.3.21
	£	£	£	£	£
Freehold land/property	816,803	0	0	(46,379)	770,424
Revaluation reserve	327,700	151,876	0	0	479,576
Mortgage	(220,604)	0	0	10,666	(209,938)
Enterprise Lodge	<u>923,899</u>	<u>151,876</u>	<u>0</u>	<u>(35,713)</u>	<u>1,040,062</u>
Enterprise Lodge- development Fund	1,924	0	0	838	2,762
Revaluation reserve	3,468	0	0	(3,468)	0
Transition & Youth	16,582	0	0	0	16,582
Parent counselling 3Cs	13,532	0	0	0	13,532
Children in Need	4,534	0	0	0	4,534
Children's website	1,683	0	0	0	1,683
EAS	1,528	552,625	(552,624)	0	1,529
After School & Saturday	2,191	60,832	(51,527)	0	11,496
Inclusion (inc PFA)	10,458	57,000	(52,261)	0	15,197
City Bridge Trust	1,166	25,500	(26,666)	0	0
Project Search	0	67,146	(66,424)	0	722
Holiday Activities	0	20,570	(6,696)	0	13,874
Advice Resilience Fund	0	52,845	(7,055)	0	45,790
CIN Employability	0	23,142	(7,982)	0	15,160
LCRF (Wave 2)	0	21,105	(21,105)	0	0
LCRF (Wave 3)	0	21,505	(21,505)	0	0
Lottery Community Fund	0	54,116	(54,116)	0	0
J&H Rausing Trust	0	178,423	(178,423)	0	0
	<u>980,965</u>	<u>1,286,685</u>	<u>(1,046,384)</u>	<u>(38,343)</u>	<u>1,182,923</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

21. Analysis of charitable funds (continued)

Name of restricted fund	Description, nature and purposes of the fund:
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The purpose of the fund is to ensure Ealing Mencap maintains a secure physical centre of its charitable operations.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
Revaluation reserve	The Trustees have transferred this to Unrestricted Reserves since none of the fixed asset investments are subject to restrictions.
Transition & Youth	Accrued from surpluses arising primarily in prior years from the operation of the Transition, Connexions & Youth service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Parent counselling 3Cs	Accrued from surpluses arising in prior years from the operation of the Parent counselling 3Cs service, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
Children in Need	3 year grant awarded to run two residential trips per year for Children. Y3 has been deferred to 2021/22 due to Covid 19 at the request of the funder.
Children's website	Accrued from surpluses arising in prior years from the establishment and operation of the children's 'Ealing Help' website, this fund is to ensure similar services and any shortfall between the income they may receive/generate and their costs can be funded.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
After School & Saturday	This club is for school age children with learning disabilities and is run by the services team from Enterprise Lodge. Grant funding is received from the London Borough of Ealing. The club does not run during school holidays.
Inclusion (inc PFA)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice for 21 hours per week.
Project Search	Project Search is a supported internship programme delivered in partnership by Ealing Mencap alongside the Hilton Hotel London Heathrow Airport Terminal 5 and West London College, Southall.
Holiday Activities	Holiday Activities is grant funded by the London Borough of Ealing and provides services during school holidays primarily

Advice Resilience Fund	Funding from CAF Resilience Fund and LB Ealing to enable the continuation of an advisor post into FY22 formerly funded by the City Bridge trust.
CIN Employability	An 18 month project to assist adults with employment skills and opportunities funded by Children in Need.
LCRF (Wave 2)	London Community Relief Fund - Covid 19 emergency funding
LCRF (Wave 3)	London Community Relief Fund - Covid 19 emergency funding
Lottery Community Fund	Covid 19 emergency funding from the National Lottery Community Fund
J&H Rausing Trust	Covid 19 emergency funding to support the core organisation through FY21
Designated fund (Survive & Thrive)	The Survive and Thrive project is designated to redevelop and refocus some fundamental strategic aspects of our charitable work

22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	3,336	1,250,001	1,253,337
Cash at bank and in hand	640,942	176,544	817,486
Other net current assets/(liabilities)	(61,519)	(43,157)	115,025
Creditors of more than one year	0	(200,465)	(200,465)
	<u>582,759</u>	<u>1,182,923</u>	<u>1,985,383</u>

23. Financial Instruments

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

	2021 £	2020 £
Mortgage repayable - less than 1 year	9,473	9,094
Mortgage repayable - within 1 to 2 years	10,266	9,874
Mortgage repayable - within 2 to 5 years	33,034	31,773
Mortgage repayable in over 5 years	157,165	169,863
	<u>209,938</u>	<u>229,423</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2021

24. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of preparation of the 2021 financial statements and accordingly there are no related provisions.

25. Operating leases	2021	2020
	£	£
Land and buildings which expire:		
Within one year	37,500	37,500
Between one and five years	150,000	150,000
More than five years	225,000	262,500
Office equipment which expire:		
Within one year	8,610	13,979
Between one and five years	4,218	12,829
More than five years	0	0

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

26. Capital Commitments	2021	2020
	£	£
Capital expenditure that has been contracted for but has not been provided for in the financial statements	0	0
Capital expenditure that has been authorised by the Board but has not yet been contracted for	0	0

27. Related Party Transactions

Two trustees each have a family member in paid employment at standard pay rates with the charity at a combined salary of £40,758 (2020 £42,652).