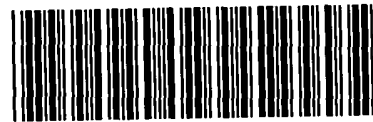


EALING MENCAP
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
31st March 2024

Charity Number: 1054061

Company Number: 03039319

FRIDAY



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20/12/2024
COMPANIES HOUSE

Report of the Trustees for the Year Ending 31st March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Our Aims and Purpose

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

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

Our Vision is:

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

Our mission is:

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

Our Values:

- **Educate:** We listen to disabled people and their families, using our charity platforms to enable them to speak out and be heard by wider society about the issues that negatively impact on their lives.
- **Innovative:** We are creative and use our charity resources and work with partners to develop modern solutions to improve the lives of disabled people and their families.
- **Act:** We establish, test, trial and provide high-quality support services to improve disabled people's lives and share our learning to encourage wider developments.
- **Influence:** We use our charity resources and platforms to challenge inequality and campaign for change, convincing decision makers to remove discriminatory and exclusive policy and practice.
- **Change:** We are an effective organisation that makes a positive difference at an individual, community, and societal level.

Ensuring our work delivers our aims

Ealing Mencap exists to ensure that children and adults with learning and other disabilities in our community the opportunity to achieve their full potential and live as independently as possible.

We are a charity that was set up in 1965 by local families and as such, we have deep roots in Ealing that stretch back almost 60 years. Equally, we're part of the national Mencap network of 300 learning disability charities and we proudly work alongside them and many other local Ealing, Hounslow and other North West London charities, community groups, statutory bodies and corporate partners to achieve our aims and deliver on our mission for the people we serve.

We raise our own funds (independently of national Mencap) to ensure that we can continue to co-produce, develop, deliver and sustain services and support that are most relevant to our people and our communities.

Changing lives for the better

- **Offer services:** offer a wide variety of services that put people and their families first. Services that give people with learning disabilities opportunities to make friends, develop life skills, find work and be part of their communities.
- **Give advice:** provide free advice and support that enables people with learning and other disabilities to move forward. Advice that gives them more choice and greater control over the way they live their lives.
- **Influence change:** stand up for people with learning disabilities, enabling them to speak out and get their voices heard. Educate others in the community. So that people can fully enjoy their rights and opportunities.
- **Work in partnership:** forge alliances with other organisations – like borough councils, businesses and charities – to offer people more choice and opportunities in a cost-conscious way. And to create change together.
- **Provide expertise:** use our specialist knowledge, experience and insight in the area of learning disabilities to enable our communities and partners to give people a better future.

According to the most recent local data we have, more than 5,500 people with a learning disability are living in our community and whilst a sizable proportion of those are reliant on help from their neighbours and families, many are in need of support services, activities and engagement that can only come from being fully included into a welcoming, accessible and aspirational community.

And by aspirational, at Ealing Mencap, we mean aspirational in the sense that - for each and every person with learning disabilities, learning difficulties and/or additional needs - we aspire to ensure that each and every one of our customers has the opportunities and support necessary so that they can achieve their full, personal potential and a meaningful and happy life.

Our activities/services to meet our purpose

Adults & Childrens services

- Activities for adults with a learning disability, where people can make friends, develop skills and have fun with a varied programme of day, evening and weekend activities.
- Children's activities, clubs, short respite holiday breaks.
- We provide employment training, internships and a Job Start/Employment Service. Our employment services are made up of a number of different offers tailored to meet the varied needs of the people we support; Dare to Dream is a service that provides training and support to help our customers find the best route for them into meaningful employment and volunteering opportunities. Project Search provides internships in partnership with local colleges, universities and businesses. And our Employment Service, supports young people up to the age of 24 into paid employment.
- Young Persons Travel Training Service in Hounslow.

Participation

Participation is a fundamental element of the approach Ealing Mencap takes when supporting and empowering people with learning disabilities, difficulties and additional needs to reach their full personal potential and to live their best lives; it is the golden thread that runs through everything we do!

Through direct action, our Participation Service creates opportunities and supports young people and adults to have a voice both locally and nationally, which enables them to fully participate in their local community, ensuring their voices are heard, particularly with regards to working with statutory services (local authority and health) to ensure that services for people with learning disabilities, difficulties and additional needs are co-designed, co-produced and reflective of what young people and adults want and need as they transition into adulthood.

Working closely with our colleagues in Ealing Council, we provide a supportive base and staff support for the Learning Disability POWER Group, who have a proud history of advocating for the rights of adults with learning disabilities in Ealing, ensuring that services and support truly meets the needs of the community.

We do this by:

- Collaboration and partnership - working with stakeholders across the community to ensure the best use of available resources, ideas and people.
- Communication - ensuring information is accessible, timely and relevant.
- Consulting - working with local authorities so that our customers can be involved in the decisions that affect them
- Raising awareness and campaigning on issues that matter to our customers.
- Working with professionals so they understand the best way to support people with disabilities in our

Advice

Ealing Mencap is proud to be the lead partner organisation amongst an 11-strong, voluntary sector led, specialist advice consortium called Ealing Advice Service (EAS). EAS provides a local generalist and specialist advice service that provides local people with access to high-quality timely advice and support. This unique model of practice brings together key advice agencies in Ealing, who provide a joined-up service that offers residents support on housing, debt, immigration, welfare benefits, employment, travel and transport concessions, welfare payments, mental health and community care; legal representation and a specialist solicitor or caseworker, where required.

Parent Support Service (PSS)

For the second year running, Trustees took the decision to allocate funding from our reserves to provide a new service especially for Parents/Carers. Since starting in 2022, PSS has established itself in Ealing and is already in great demand. This high-quality information, advice and emotional support service is there to help parents and carers as they navigate the vagaries of a disjointed and hard to understand SEND pathway. The PSS staff team provides expert advice and support for parents/carers/families on an individual basis through each stage of theirs, and their children & young people's journey. The vision behind PSS is that it will make it easier for parents to find and engage with the right support when they need it, which in turn, will ensure better life outcomes for their children & young people.

Achievements and Performance of activities

The Trustees are pleased to report on the services that Ealing Mencap has delivered through this financial year, and where possible, to demonstrate what impact that has had on our customers, their families and the wider community.

Dare to Dream

This year, the Dare to Dream service has supported 24 individuals for 18,294 hours, (3675 attendances), helping them to improve their life and job-seeking skills, in a safe, supportive, fun and welcoming environment where life-long friendships have been made.

Ealing Advice Service (EAS)

For the entire 4-quarter period from 1/4/23 - 31/3/24, the EAS service achieved financial outcomes of £4,829,323 – a sum making a tangible difference to each and every local resident who the service achieved recompense for.

In total, EAS had contact with 6377 clients.

- 7403 new cases / enquiries were opened for 5790 clients during the period. 455 outcomes assessments were conducted in total.
- 72% of respondents said they felt better informed about their issue
- 93% said that their situation had improved
- 92% said that they felt less stressed
- 76% said they felt more confident about resolving their issue in the future
- 42% had an improvement in their financial situation
- 92% rated the service as 5 out of 5

"Myself and my Colleagues would like to share with you how wonderful we all think the EAS service is. We are Social Prescribers in Ealing for the Northolt, Greenford and Perivale area and often require support from EAS. The EAS Team has always been so helpful and forthcoming and they have a superb wealth of knowledge. In a world where people are quick to complain, we wanted to compliment EAS on their work and dedication to our patients and in supporting us."

"The client we spoke to on Monday has now been rehoused. She asked me to pass on her compliments to yourself and your team, and advised you were of great help and great comfort to her in a difficult time." (Local Housing Advisor)

"Volunteers are really engaged with the idea of signposting and they are amazed at the breadth of the work you and EAS do. They were impressed with the amount of community organisations that exist in the borough. They can't believe there are only 7 call handlers for the size of the challenge. Very impressive." (Local Trustee, Community Library)

Job Start Service

Despite funding coming to an end in June, the Job Start services created opportunities for 5 people with learning disabilities and additional needs to find meaningful, rewarding and life-changing job and volunteering opportunities in their local community, with employment being secured for 1 customer.

Here below is a testimonial from one long standing charity partner that we work with where we placed one of our customers.

"DG has changed in a positive way. She seems more energetic and she engages with people.... The support that Mencap offers us is very much appreciated. We love to have you here. We have been working together for a long time and we hope that will continue for the future." (Local Charity Shop Manager)

My Town

The overarching vision for My Town was for young disabled people aged 13 - 18 to enjoy accessing community facilities with friends, just like their non-disabled peers, thereby gaining the confidence and skills to become active citizens in adulthood.

Thanks to match-funding from Ealing Mencap's reserves this year, the My Town project delivered 1,465.5 hours of community based, co-designed/co-produced activities for 22 CYP who participated in 55 separate sessions across the year.

This ensured that 1,465.5 hours of vital 'short breaks' were enjoyed by the 22 families, parents/carers who also helped to make this project possible. Here are some testimonials from those Young People and their families:

"I felt happy with my friends"

"It made me smile"

"I did a night walk with my friends"

"Going out every week. It makes me happy. I can choose what to do too."

"I like everything - going by train using my Oyster card. Talking to other people in the group and visit nice places like London transport museum. Also, having my pack lunch in the museum or in the park."

"My Town is the highlight of the week for my daughter. She loves meeting her friends there and going to different events every week or doing different things. Not sure what I will do with her when it finishes as there is nothing quite like it." (Local Parent/Carer)

"This service has helped D develop in a number of ways. His confidence has improved greatly outside home. This is the first opportunity D has had to socialise with other young adults of a similar age group without his parents accompanying him.. As parents, we truly appreciate the time we have for ourselves when D is away on trips I might be catching up with housework or having a relaxing coffee or meal. Or simply doing nothing. This time is a lovely time to spend just for us. We can think about us for a change and not feel guilty! Wonderful..... thank you!" (Local Parent/Carer)

Parent Support Service (PSS)

The Parent Support Service Team have made a tangible and meaningful impact for customers and families during this financial year; in total:

- 190 clients had contact with the service
- 139 new cases were opened

And financial benefits gained for families equalled £162,915, which makes a huge difference to families who are often experiencing extreme financial hardship as a result of their particular situation. Here are some testimonials.

"My children loved the face painting the popcorn machine and the pizza! Thank you for putting this on for a second year running, we loved the session and my son enjoyed the sports team who were playing hide and seek with them. My children enjoyed the outdoor games and glitter tattoos. Thank you." (Local Parent/Carer)

"Thank you to the staff for the DLA support. The lady who came to see me helped me fill out the form and provided information so I could make an informed decision." (Local Parent/Carer)

"Overall, with the PSS worker's support, our family has gained an extra total of £918.91 in monthly benefits. Thanks a lot for helping me sorting out all these things, I'm so thankful!" (Local Parent/Carer)

*"This is the kind of new amazing inclusive approach we all need. I am encouraged to think that these new individuals will create many more great events and forums. I am so appreciative to have been referred to the Parent support team, who are an outstanding dynamic and caring team. You could not have appointed better".
(Local Parent/Carer)*

Project Search

"Only 5.9% of people with a learning disability have a part- or full-time job. Work with us to change that."

Offering someone an opportunity to work can transform their life.

Our Project Search service was created to challenge and change the shocking statistic in the quote above. Internships and work experience for our customers/students are often the perfect stepping-stone for them towards paid employment. This year, Project Search supported and enabled 20 students to experience the world of work, building their confidence and developing their skills. At Project Search Marriott Slough, we secured employment for 1 graduate from the programme.

“My experience with the Ealing Mencap job coaches has been exceptional. Our communication is highly effective, and collaborating with them as a team is a pleasure. They are extremely supportive and provide invaluable, relevant feedback on individual learners regularly. This feedback greatly assists me in setting SMART targets and customizing the employability skills necessary for the learners' development. Their professionalism and dedication are evident, always placing the learners at the core of their initiatives and prioritizing their needs above all.” (Lecturer, local College)

RealMe

This year, the RealMe service provided activities and support for 69 individuals, offering them 38,082 hours (6347 attendances) of consistent, nurturing and life-enriching care in a safe, inclusive and welcoming environment.

Here are some testimonials:

“The services and support which Ealing Mencap provide for our daughter at Enterprise Lodge are a fundamental and essential part of her life and ours as her parents. She has greatly benefitted from, and enjoys her days at the Lodge undertaking the various activities organised within the RealMe programme. Coming to the Lodge and meeting her friends and supporters there and taking part in those activities are, we believe, essential to her well-being and continuing development, and they have a very big impact on her enjoyment of life.”
(Parent/carers of RealMe Customer)

“Our son has been attending the “Real Me” sessions at Enterprise Lodge for nearly two years and, in that time, he has become more confident and more independent. He goes in happily and comes out happily and is well supported while he is there. It is good that he is having more social interaction with other users, something he had been missing out on since Covid caused his previous day services to end.” (Parent/carers of RealMe Customer)

“We have been very impressed by the staff who have encouraged our son in his particular interests - cooking and music - and also introduced him to the world of Makaton which has given him a great sense of achievement. He is always happy to meet staff and other clients on his Friday visits to Enterprise Lodge.” (Parent/carers of RealMe Customer)

Hounslow Independent Travel Training Service

During Year 10 of the Hounslow Independent Travel Training Project, the team provided a range of support to 112 customers and their families.

The ITT Project's waiting list has grown to be the biggest it has been for some years, thanks to the persistence, adaptable working and positive attitude of the ITT team when promoting the service and the benefits of ITT to young people and families.

- The ITT team have piloted and are now running regular online Parent Forums with the aim to increase education to families of the ITT process, and to decrease resistance in the long term. To date two have been held, with a school-targeted event in the planning stages, and have proved beneficial for parents who have attended so far.
- The Bus Day events have also been increasing in popularity - with the next event quickly becoming fully-booked and waiting lists being created for future dates.
- The Project has faced some difficulties for part of the year whilst operating with a smaller team, having the capacity to support fewer students and families as a result.
- There has been an increase in demand for post-independent support from the team due to the increasing needs of our cohort in the past year, therefore having an impact upon capacity to support new and current students.

Here is a testimonial from one family:

"Our son, J, took possibly longer than a typical student referred to this scheme, but they have been very patient with him and ensured that all aspects of the training for him to learn the route to his college have been practised as many times as needed. Even this week stepping in and helping him navigate through taking the wrong train on his journey to college. I think the service would be greatly missed by parents in my situation. J was first assessed SIX years ago when 14. Only now has he been able to complete this training at 19 years old! J's travel trainer has taken the time to get to know J and has helped him practice all aspects of his journey to college to get to this end point. As a parent I will still worry, but today's mishap getting the wrong train shows just how far J has come." (Hounslow Parent/Carer)

Ealing Mencap Services - Summary

Including the 245 named individuals who accessed Ealing Mencap for support in 2023/24, and the 6377 clients that were helped by EAS, Ealing Mencap has directly and positively impacted the lives of 6,622 people in our local communities this year.

And, through the detailed and dedicated work of the EAS and PSS staff this year, an additional £4,829,323 has been brought back into the local economy and directly into local residents' pockets by assisting them to access their welfare benefits rights and entitlements.

Fundraising Activity

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

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

Financial Review

The charity sustained a loss for the year of £135,041 after depreciation of £46,706 was charged. The financial performance of each of our services is closely managed to ensure that they are financially viable on a continuing basis.

This financial year has been one of transition for Ealing Mencap, which has seen the retirement of two long-standing and very senior members of staff (including the CEO) and the recruitment of a number of new Trustees to the Board, including a new Chair, all of who bring with them a wealth of experience, energy and commitment to the charity.

To mitigate against the impact that such high-level changes can make within a relatively small sized charity, Trustees decided to pursue a policy of growth and investment ('Survive & Thrive') to ensure that the incoming CEO and Chair had the necessary resources and expertise available to them to reorganise and repurpose Ealing Mencap and put it on a sustainable footing, such that it would be able to meet the ever-evolving needs of an increasingly diverse local community.

To support this strategic ambition, the 'Survive & Thrive' fund of £169,260 (2023 £216,900) was designated out of the charity's reserves to enable this charity to diversify its income portfolio, reconnect with local stakeholders in the runup to its 60th Anniversary in 2025, and to develop new and relevant services that would be co-designed and co-produced with customers, their families and local stakeholders.

Therefore, in line with the Survive & Thrive plan, Trustees were aware that this financial year would report a deficit against budget. However, it is pleasing to note that of the planned deficit set at the start of this financial year of £198,298 the charity has performed better than expected.

Overall, the financial performance of Ealing Mencap during this financial year has been in line with Trustee forecasts and expectations and the Board is now focusing its energies and expertise on the challenges ahead, working with the new CEO to build positively on what has been a relatively positive year from a financial perspective.

Wider financial context, next steps

Socio-Political-Economic context

In line with our voluntary sector partners in the borough, we have been operating against a backdrop of over 11 years of 'austerity'; for example, Ealing Council's grant from central government had been cut by 64 % (based on a 2020 report by the London Councils organisation). And, during the 2023-24 financial year, Ealing Council faced a funding gap of £37.7 million with a predominant 'overspend', particularly in social services.

And, at the time of writing, whilst there has been a change of national government, it is far too soon to expect that there will be any immediate uplift in central government spending rounds and its health & social care spending. As such, we do not foresee changes to the way that local councils like Ealing commission services in the short to medium term.

And, as we reported in our last set of annual accounts, whilst we have developed one of the largest personal budgets funded adult day activities provision in Ealing, we do not expect the funding model for it to stay static. And nor do we expect the needs of the people we serve to stay static.

Next steps

To quote the VUCA model of thinking, we exist in a socio-political environment that is increasingly volatile, uncertain, complex and ambiguous, and that is why Ealing Mencap's Trustees and senior management team have taken the decisions they have this year with the Survive & Thrive plan, which will take 2 to 3 years to be fully realised. However, the goal is to ensure that - ahead of the charity's 60th Anniversary in 2025 - Ealing Mencap is a sustainable, relevant and purposeful 21st century charity that provides co-produced and co-produced services and support to the local community, which it has proudly served since 1965.

Culture change programme

To achieve these ambitions and before setting a new Strategy for the charity, Ealing Mencap will undergo a 'culture change' transformation process in the next financial year, during which it will consult with customers, families, partners, staff, volunteers and other stakeholders in order to achieve the following:

- Through cultural change and a new future vision and purpose, bring the charity back to its roots, centered at the heart of the local community.
- Measure the impact of the culture change programme over the next 2 years, and adapt and evolve it to ensure success.
- Deliver an aligned 3-year strategic plan and a 12-month operational plan that brings the culture to life for everyone involved in the charity.

A Note of heartfelt Thanks

Trustees would like to take this opportunity to note their heartfelt thanks and appreciation to Maureen Schofield, our long-serving Business Support Manager who retired after 25 years of outstanding contribution and service to Ealing Mencap and the community of people the charity has served during that time. During her time, Maureen worked alongside three Chief Executive Officers and countless other staff, volunteers and customers and never wavered in her commitment to the charity's mission and vision.

One of the CEOs that Maureen worked alongside was Lesley Dodd, who herself retired from her role in October 2023 after 12 years of outstanding leadership and contribution to the charity and its community of people. Included amongst her many successes at Ealing Mencap, is the foundation and successful launch of the Ealing Advice Service, and the creation of the RealMe and Dare to Dream services – all of which have made a huge impact in the borough.

Both Maureen and Lesley will be very much missed by all, but they have all of Ealing Mencap's best wishes for a long, healthy and happy retirement.

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 2024 would be the equivalent of 3 months budgeted costs plus 12 months mortgage capital repayments which was £538,000. The charity had unrestricted reserves of £625,126 which exceeds the target level set.

Public Benefit

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 2022 to the date of approval of these financial statements were as follows:

K Emery (appointed 21.09.2023)

R Hegarty – Chair (appointed 21.09.2023)

Dr C Hilton (appointed 21.09.2023)

J Hirst

J Mills

A Nagpal (co-opted 23.11.23)

R Samuel

D Widdowson - Vice Chair

T J R Willis

G A Venus – Chair (01.04.2023-21.09.2023)

Key management personnel

L Dodd - Chief Executive and Secretary (retired, 31.10.2023)

N Demetriades – Chief Executive and Secretary (appointed 01.11.2023)

Structure, Governance and Management

Governing Document

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

Appointment of trustees

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

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

Risk management

The trustees have a risk management strategy which comprises:

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

Trustees' responsibilities in relation to the financial statements

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

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

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

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

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

Statement as to disclosure to our auditors

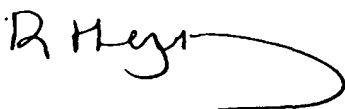
In so far as the trustees are aware:

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

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

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

This report was approved by the Board of Trustees on 16th December 2024 and signed on its behalf, by:



R Hegarty (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 2024 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 2024 and of its incoming resources and application of reserves, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with Charities SORP (FRS102); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of financial statements

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

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

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

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

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

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


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

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

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

Use of report

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


Wenn Townsend
Chartered Accountants
Statutory Auditor

Date: 17th December 2024

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 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	4	3,902	0	3,902	9,573
Charitable activities	5	924,466	873,158	1,797,624	1,725,440
Investments	6	2,968	1,041	4,009	4,153
Total income		931,336	874,199	1,805,535	1,739,166
Expenditure					
Charitable activities	7	(1,080,078)	(860,325)	(1,940,403)	(1,818,295)
Total expenditure		(1,080,078)	(860,325)	(1,940,403)	(1,818,295)
Realised gains / (losses) on investments		0	0	0	0
Unrealised gains / (losses) on investments		(173)	0	(173)	(9,459)
Net income / (expenditure)		(148,915)	13,874	(135,041)	(88,588)
Transfers		11,771	(11,771)	0	0
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		0	0	0	0
Net movement in funds		(137,144)	2,103	(135,041)	(88,588)
Reconciliation of funds					
Total funds brought forward		762,270	1,072,200	1,834,470	1,923,058
Total funds carried forward		625,126	1,074,303	1,699,429	1,834,470

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 22 to 35 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Financial Affairs - Previous Year
(incorporating the Income and Expenditure Account)
Year Ended 31st March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
Income				
Donations and legacies	4	9,573	0	9,573
Charitable activities	5	862,237	863,203	1,725,440
Investments	6	3,210	943	4,153
Total income		875,020	864,146	1,739,166
Expenditure				
Charitable activities	7	(974,174)	(844,121)	(1,818,295)
Total expenditure		(974,174)	(844,121)	(1,818,295)
Realised gains / (losses) on investments		0	0	0
Unrealised gains / (losses) on investments		(9,459)	0	(9,459)
Net income / (expenditure)		(108,613)	20,025	(88,588)
Transfers		99,885	(99,885)	0
Other recognised gains / (losses):				
Gains / (losses) on revaluation of fixed assets		0	0	0
Net movement in funds		(8,728)	(79,860)	(88,588)
Reconciliation of funds				
Total funds brought forward		770,998	1,152,060	1,923,058
Total funds carried forward		762,270	1,072,200	1,834,470

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 22 to 35 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
COMPANY NUMBER: 03039319
Balance Sheet Year Ended 31st March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	1,142,039	1,159,188
Investments	16	210,305	213,778
Total fixed assets		<u>1,352,344</u>	<u>1,372,966</u>
Current assets			
Debtors	17	113,292	58,056
Cash at bank		576,488	890,998
Total current assets		<u>689,780</u>	<u>949,054</u>
Liabilities			
Creditors falling due within one year	18	(162,517)	(303,277)
Net current assets		<u>527,263</u>	<u>645,777</u>
Total assets less current liabilities		1,879,607	2,018,743
Creditors falling due after more than one year	20	(180,178)	(184,273)
Net assets		<u>1,699,429</u>	<u>1,834,470</u>
The funds of the charity:			
	21		
Restricted income funds		594,727	592,624
Restricted income funds: Revaluation Reserve		479,576	479,576
Unrestricted funds		625,126	762,270
Total charity funds		<u>1,699,429</u>	<u>1,834,470</u>

For the year ended 31 March 2024 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 18 to 35 were approved and authorised for issue by the Trustees on 16th December 2024 and signed on their behalf by:



R HEGARTY, CHAIR

The notes on pages 22 to 35 form an integral part of these financial statements.

EALING MENCAP
(A Company Limited by Guarantee)
Statement of Cash Flows
as at 31st March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net cash provided by (used in) operating activities	Note (a) <u>(286,884)</u>	<u>111,617</u>
	<u>(286,884)</u>	<u>111,617</u>
Cash flows from investing activities:		
Dividends and interest from investments	4,009	4,153
Disposal of investments	3,300	0
Purchase of property, plant and equipment	<u>(29,557)</u>	<u>0</u>
Net cash provided by (used in) investing activities	<u>(22,248)</u>	<u>4,153</u>
Cash flows from financing activities:		
Repayments of borrowing	<u>(5,378)</u>	<u>(7,482)</u>
Net cash provided by (used in) financing activities	<u>(5,378)</u>	<u>(7,482)</u>
Change in cash & cash equivalents in the reporting period	<u>(314,510)</u>	<u>108,288</u>
Cash and cash equivalents at start of the reporting period	<u>890,998</u>	<u>782,710</u>
Cash and cash equivalents at end of the reporting period	<u>576,488</u>	<u>890,998</u>

Note (a)

Net movement in funds	(135,041)	(88,588)
Depreciation	46,706	45,298
Dividends and interest from investments	(4,009)	(4,153)
(Gains)/losses in value of investments	173	9,459
Gains / (losses) on revaluation of fixed assets	0	0
Loan repayments	5,378	7,482
Decrease /(increase) in debtors	(55,236)	60,140
Increase / (decrease) in creditors	(144,855)	81,979
Net cash inflow from operating activities	<u>(286,884)</u>	<u>111,617</u>

The notes on pages 22 to 35 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 2024

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 Borough of Ealing, London Borough of Hounslow and the Greater London Authority. 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 2024

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 2024

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 £27,435 (2023: £18,489).

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 2024

2. Legal status of the charity

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

3. Financial Performance of the charity

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

4. Income from donations and legacies

	2024	2023
	£	£
General donations	3,902	9,573
Legacies	0	0
	3,902	9,573

All income from donations and legacies was unrestricted (2023 - £nil was restricted).

5. Income from charitable activities

	2024	2023
	£	£
Grants receivable		
- Restricted	856,482	857,864
- Unrestricted	200,433	171,855
	1,056,915	1,029,719
Individual budgets and direct payments (restricted)	16,178	1,110
Individual budgets and direct payments (unrestricted)	724,533	694,611
	1,797,626	1,725,440
	Check SOFA fig	

6. Investment income

	2024	2023
	£	£
Interest received	75	34
Dividends	3,934	4,119
	4,009	4,153

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities

	Note	Access & advocacy services £	Children and Young People £	Real Me, Gateway & other £	Total £
Staffing and related costs		134,719	94,606	530,608	759,933
Projects' external costs		453,564	0	0	453,564
Other direct activity costs		83,353	16,255	149,068	248,676
Premises costs inc. depreciation		0	0	95,710	95,710
Rent & venue hire		33,014	400	38,189	71,603
Support & governance	9	23,252	8,981	278,684	310,917
		<u>727,902</u>	<u>120,242</u>	<u>1,092,259</u>	<u>1,940,403</u>

Analysis between restricted and unrestricted expenditure:

Restricted	722,409	0	104,758	827,167
Unrestricted	5,493	120,242	987,501	1,113,236
	<u>727,902</u>	<u>120,242</u>	<u>1,092,259</u>	<u>1,940,403</u>

Expenditure on charitable activities was £1,940,403 (2023: £1,827,670) of which £1,113,236 was unrestricted (2023: £983,549) and £827,167 was restricted (2023: £844,121).

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	(727,902)	(120,242)	(1,092,259)	(1,940,403)
Personal budgets and direct payments	0	1,725	738,985	740,710
Direct grant support	723,720	57,665	275,529	1,056,914
Net income	<u>(4,182)</u>	<u>(60,852)</u>	<u>(77,745)</u>	<u>(142,779)</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

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	201,022		201,022	Apportioned on an income basis except where limited by grant conditions or where specific cost allocations identified.
General office costs	32,201		32,201	
Premises costs inc. depreciation	22,426		22,426	
Audit fees & annual report		6,000	6,000	
Finance, HR & Consultancy	49,268		49,268	
Legal			0	
	<u>304,917</u>	<u>6,000</u>	<u>310,917</u>	

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

10. Net income/(expenditure) for the year

This is stated after charging:	2024	2023
	£	£
Operating leases	54,944	46,595
Depreciation	46,706	45,298
Mortgage interest payable	15,290	10,056
Audit fees	6,000	6,000
	<u>122,940</u>	<u>107,949</u>

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

	2024	2023
	£	£
Salaries and wages	823,191	824,348
Social security costs	57,128	68,677
Pension costs	27,435	18,489
	<u>907,754</u>	<u>911,514</u>

No employees had employee benefits in excess of £60,000 (2023: 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 (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer (a change of post-holder with 2 months overlap took place during the year). The total employee benefits (including employer pension contribution but excluding employer national insurance) of the key management personnel of the charity were £72,983 (2023: £46,428).

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

12. Staff numbers

The average monthly head count was 36 staff (2023: 36 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Community care services	24	24
Management and administration	4	5
	28	29

13. Government grants

	2024 £	2023 £
<u>Local authority grants</u>		
LB Ealing - Access, advocacy, children's activities	697,710	736,263
LB Hounslow - Travel training	137,729	124,313
<u>Central Government</u>		
Education and Skills Funding Agency	0	1,500
Greater London Authority	69,789	49,508

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 2024

15. Tangible fixed assets

	Freehold Land	Freehold Buildings (Property)	Office & Other Equipment	Total
	£	£	£	£
Cost				
Balance as at 1.4.23	136,998	1,113,003	97,646	1,347,647
Additions	0	29,557	0	29,557
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.24	<u>136,998</u>	<u>1,142,560</u>	<u>97,646</u>	<u>1,377,204</u>
Depreciation				
Balance as at 1.4.23	0	(90,813)	(97,646)	(188,459)
Charged for year	0	(46,706)	0	(46,706)
Disposals	0	0	0	0
Revaluation	0	0	0	0
Balance as at 31.3.24	<u>0</u>	<u>(137,519)</u>	<u>(97,646)</u>	<u>(235,165)</u>
Net book value 31.3.24	<u>136,998</u>	<u>1,005,041</u>	<u>0</u>	<u>1,142,039</u>
Net book value 31.3.23	<u>136,998</u>	<u>1,022,190</u>	<u>0</u>	<u>1,159,188</u>

The freehold land and buildings were revalued by Martin & Pole Chartered Surveyors in June 2022. The Historical Cost of freehold land and buildings was £1,079,557 at 31st March 2024.

16. Investments

	2024	2023
	£	£
Market value as at 1 April	213,778	223,237
Additions	0	0
Disposals	(3,300)	0
Net investment gains / (losses)	<u>(173)</u>	<u>(9,459)</u>
Market value as at 31st March	<u>210,305</u>	<u>213,778</u>
Historical cost as at 31st March	<u>175,972</u>	<u>179,272</u>
UK Fixed Interest	61,010	64,163
UK Equities	86,513	73,559
Investment Trusts	40,400	45,946
Overseas Equities	<u>22,382</u>	<u>30,110</u>
	<u>210,305</u>	<u>213,778</u>

EALING MENCAP
(A Company Limited by Guarantee)
Notes to the Financial Statements
for the year ended 31st March 2024

17. Debtors

	2024	2023
	£	£
Amounts falling due after one year:		
Lease deposit	18,750	18,750
Amounts falling due within one year:		
Trade debtors	59,347	14,730
Other debtors	0	5,000
Prepayments	35,195	19,576
	<u>113,292</u>	<u>58,056</u>

18. Creditors

Amounts falling due within one year

	2024	2023
	£	£
Tax and social security	16,786	16,568
Accruals and deferred income	71,837	138,089
Trade and other creditors	67,845	141,288
Loan due within one year	6,049	7,332
	<u>162,517</u>	<u>303,277</u>

19. Deferred income

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

	2024	2023
	£	£
Balance at 1st April	124,203	68,284
Amount released to income earned from charitable activities	(124,203)	(68,284)
Amount deferred in year	39,638	124,203
Balance at 31st March	<u>39,638</u>	<u>124,203</u>

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

The mortgage of £186,227 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 £15,290 (2023: £10,056). The registered charge is dated 27th July 2012.

	2024	2023
	£	£
Mortgage balance due after more than one year (see note 23)	180,178	184,273

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21. Analysis of charitable funds

	Balance 1.4.23	Incoming Resources and Designation	Resources Expended	Transfers to/from restricted funds	Investment gain/(loss)	Funds 31.3.24
	£	£	£	£	£	£
Analysis of movements in unrestricted funds:						
General fund	135,010	931,336	(973,383)	11,771	(173)	104,561
Designated (reserves)	458,000	0	0	0	0	458,000
Designated (Survive & Thrive)	169,260	0	(106,695)	0	0	62,565
	<u>762,270</u>	<u>931,336</u>	<u>(1,080,078)</u>	<u>11,771</u>	<u>(173)</u>	<u>625,126</u>
Analysis of movements in restricted funds:						
Freehold land/property	679,612	0	0	(17,149)		662,463
Revaluation reserve	479,576	0	0	0		479,576
Mortgage	(191,605)	0	0	5,378		(186,227)
Enterprise Lodge	<u>967,583</u>	<u>0</u>	<u>0</u>	<u>(11,771)</u>		<u>955,812</u>
Enterprise Lodge-development Fund	4,561	1,041	(1,051)	0		4,551
EAS	0	559,700	(548,605)	0		11,095
Children in Need	1,863	0	0	0		1,863
Connect Ealing	0	9,858	(3,533)	0		6,325
Participation	13,954	49,000	(47,742)	0		15,212
City Bridge Trust	7,700	0	0	0		7,700
Project Search (Ealing)	1,706	84,610	(78,087)	0		8,229
Project Search (Slough)	0	17,838	(13,574)	0		4,264
Advice Resilience Fund	26,772	2,772	(17,101)	0		12,443
CIN Employability	0	26,671	(26,671)	0		0
Saturday Youth Club	22,521	0	0	0		22,521
COMF Jan-Jun'22	2,065	0	0	0		2,065
GLA - Advice In	2,513	69,789	(55,914)	0		16,388
Community Settings grant (R)						
LBE / NW London ICB Mental Health FY23	2,499	39,593	(36,837)	0		5,255
LBE Winter Crisis Dec22-May23	18,041	13,327	(31,210)	0		158
Household Support Fund	173	0	0	0		173
Sports England	249	0	0	0		249
	<u>1,072,200</u>	<u>874,199</u>	<u>(860,325)</u>	<u>(11,771)</u>		<u>1,074,303</u>

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21. Analysis of charitable funds (continued)

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund:</i>
Enterprise Lodge	Represents the net value of the freehold land & building after deducting the outstanding mortgage and depreciation. The fund ensures Ealing Mencap maintains a physical centre for its charitable operations. The original grant funding and donations were conditional on them being used to fund the purchase of land and construction of a building.
Enterprise Lodge Development Fund	To provide funding as required for developments (e.g. new specialist facilities) at Enterprise Lodge.
EAS	Ealing Advice Service is supported by grant funding from the London Borough of Ealing. It was formerly known as ESAS.
Connect Ealing	Connect Ealing is a group of 7 local charities working together to reduce social isolation and increase connections for people across the Ealing borough.
Children in Need	Awarded to run residential trips for Children.
Participation (formerly Inclusion)	A group of elected representatives who campaign for people with learning disabilities in Ealing.
City Bridge Trust	To provide travel and transport advice.
Project Search (Ealing) & Project Search (Slough)	Project Search is a supported internship programme delivered in partnership by Ealing Mencap and West London College.
Advice Resilience Fund	Restricted funds supporting Ealing Mencap's Advice service.
CIN Employability	The project assisted adults with employment skills and opportunities funded by Children in Need.
Saturday Youth Club	Saturday Youth Club including funding from LB Ealing (includes Holiday funding)
COMF Jan-Jun'22	Community-based support for those disproportionately impacted such as the BAME population. Funded by LB Ealing.
GLA - Advice In Community Settings grant (R)	Delivers targeted interventions to help families or individuals on low or no incomes to access advice and support. Funded by the Greater London Authority.
LBE / NW London ICB Mental Health FY23	NHS funded Mental Health project.
LBE Winter Crisis Dec22-May23	Targeted funding for those facing hardship during the winter.
Household Support Fund	A fund provided by LB Ealing to enable emergency payments to be made to residents of the borough for help with household bills
Sports England	Sports coaching sessions
Designated (Survive & Thrive)	Designated to redevelop and refocus strategic aspects of our charitable work including the new Parent Support Service.

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22. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	210,305	1,142,039	1,352,344
Cash at bank and in hand	418,359	158,129	576,488
Other net current assets/(liabilities)	(3,538)	(45,687)	(49,225)
Creditors of more than one year	0	(180,178)	(180,178)
	<u>625,126</u>	<u>1,074,303</u>	<u>1,699,429</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	213,778	1,159,188	1,372,966
Cash at bank and in hand	657,178	233,820	890,998
Other net current assets/(liabilities)	(108,686)	(136,535)	(245,221)
Creditors of more than one year	0	(184,273)	(184,273)
	<u>762,270</u>	<u>1,072,200</u>	<u>1,834,470</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.

	2024 £	2023 £
Mortgage repayable - less than 1 year	6,049	7,332
Mortgage repayable - within 1 to 2 years	7,053	8,518
Mortgage repayable - within 2 to 5 years	24,967	29,553
Mortgage repayable in over 5 years	148,157	146,202
	<u>186,226</u>	<u>191,605</u>

24. Post Balance Sheet Events

The trustees were not aware of any post balance sheet events at the date of approval of the 2023 financial statements and accordingly there are no related provisions.

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25. Operating leases	2024	2023
	£	£
Land and buildings due:		
Within one year	37,500	37,500
Between one and five years	150,000	150,000
More than five years	46,875	84,375
Office equipment due:		
Within one year	13,720	18,876
Between one and five years	0	29,714
More than five years	0	0

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

26. Capital Commitments	2024	2023
	£	£
Capital expenditure that has been contracted for but has not been provided for in the financial statements	None	None
Capital expenditure that has been authorised by the Board but has not yet been contracted for	None	None

27. Related Party Transactions

One trustee has a family member in paid employment at standard pay rates with the charity at a salary of £17,400 (2023 £16,243).