

Bromley Mencap

Report and Accounts for the year ending 31st March 2023

Bromley Mencap

A Company Limited by Guarantee, Registered in England & Wales N^o 2179385
Bromley Mencap is a Registered Charity, N^o 800685

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Reference & Administrative Information

Trustees

P Prentice	Chairman
A Kean	Vice Chairman
J Pownall	Hon. Treasurer Joined 7 th November 2022
B Austyn-Jones	
G Gostt	
K Farina	
Dr D Lambauer	
P Nash	
J Spencer	
P Williams	

Key Management Personnel

E Lynch MBE	Chief Executive
S Barnes	Deputy Chief Executive
C Stone	Head of Services (Children & Adults)
N Chetty	Employment Services Manager - Left 31/12/2022
M Catchpole	Employment Services Manager - Started 30/05/2023

Name & Registered Office of the charity

The full name of the charity is Bromley Mencap and its registered office is Rutland House, 44 Masons Hill, Bromley, Kent BR2 9JG

Auditors

Goldwins, 75 Maygrove Road, West Hampstead, London, NW6 2EG

Bankers

Barclays Bank PLC, 1 Churchill Place, London, E14 5HP

Investment Managers

Investec Wealth & Investment Ltd, 30 Gresham Street, London, EC2V 7QN

Trustees' Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in submitting their annual report and audited financial statements for the year ended 31st March 2023.

The charity is a charitable company limited by guarantee and was incorporated on 16 October 1987. It is governed by Articles of Association, which were last amended in October 2011.

Structure, Governance & Management

The charity is managed by a board of trustees elected by the membership, although the board also has the power to co-opt trustees during the year. Co-opted trustees are subject to approval by the membership at the next AGM. All new trustees undertake an induction period which includes training on good governance and legal responsibilities.

The board employs a chief executive to manage the organisation on a day-to-day basis. He is supported by a senior management team. There are clear reporting structures in place and every staff member has formal supervision with their manager. The chief executive reports directly to the board, who meet bi-monthly. Bromley Mencap has six sub-committees which have trustee and member representatives. The sub-committees meet regularly and report to the Council of Management.

The charity works to a five-year Strategic Plan which has annual work programmes. A report on the year's activities and work towards the organisation's objectives is presented each year to the Annual General Meeting.

Bromley Mencap operates a policy of equal pay and aims to ensure that salaries reflect the knowledge, skills, responsibilities and personal competencies required for the satisfactory performance of each job. We use objective measures to determine our job levels and associated salaries. These are also set in the context of the jobs market and comparisons are made with similar jobs in other charities and relevant organisations.

For our employees we operate a consistent remuneration policy across all levels of the organisation including our Chief Executive and Key Management Personnel. The remuneration policy of Bromley Mencap is set by the Finance & General Purposes Committee, a sub-committee of our Board of Trustees.

Objectives, Activities & Public Benefit

The charity's objectives as stated in the revised governing document are

- the relief of people with disabilities, their families, dependants and carers, by the provision of services, support and information, leading to independent living opportunities/improved life chances and by challenging discrimination through campaigning, lobbying and promoting user representation.

"Disability" is defined as 'A physical, sensory, learning or mental impairment which has a substantial and long-term adverse effect on a person's ability to

carry out day-to-day activities'.

We seek to improve the lives of people with a disability, their parents and carers in whatever way we can. We achieve this by delivering a wide range of preventative, person-centred quality services including a telephone helpline, advocacy, information, advice and guidance, family support, an employment scheme, buddying for young disabled people, respite and short breaks, domiciliary care, social and leisure activities, a day opportunities programme, a specialised training centre, childminding, young carers support, peer support for older and mutual carers and independent living classes. As a member-led organisation all our services are consulted, evaluated, shaped and designed with disabled people and carers leading to improved health and well-being. We campaign and lobby at local level to ensure the voice and rights of disabled people and carers are represented.

We work closely and in partnership with other organisations who share our values, both in the Borough of Bromley and elsewhere. We work closely with the London Borough of Bromley and deliver services through consortia and partnerships. We are a founder member of Bromley Third Sector Enterprise CIC and our Chief Executive is one of its directors. We are affiliated to national Mencap but receive no funding from them.

Bromley Mencap is a user and member-led organisation with over 1,000 members. Members are represented on our sub-committees and Board of Trustees. All our activities, which are reported on below, focus on delivering our charitable aims and objectives and we refer to the Charity Commission's general guidance on public benefit when reviewing them and formulating our business plans. We are satisfied that Bromley Mencap is providing public benefit: regard for public benefit is included in the induction and training for all trustees, who look at the charity's activities in the round in order to decide what benefit to the public at large they can realistically provide.

We are supported by a strong team of 80 loyal and dedicated volunteers who help with fundraising, office administration and offer a range of support across a number of our services.

Fundraising

Bromley Mencap has considered the reporting requirements of the Charities (Protection and Social Investment) Act 2016 and fundraising is compliant with the recognised standards of fundraising (set out in the Code of Fundraising Practice) as well as those required under charity law and wider law.

The Chief Executive has overall responsibility for fundraising. An independent consultant provides expertise and professional support directly to the Chief Executive in respect of grants and trust applications. We have a small number of fundraising volunteers who are supervised and supported by the Deputy Chief Executive. Third party fundraisers are not used.

Bromley Mencap works to a fundraising strategy and persons acting on behalf of the charity do not subscribe to specific fundraising standards or a specific scheme for fundraising regulation. We closely monitor the fundraising activities of any person acting on behalf of the charity. No complaints have been received in respect of our fundraising activities, which are reported on regularly to the Fundraising Sub-

committee.

The protection of vulnerable people is central to Bromley Mencap's aims and objectives and the charity is therefore always vigilant to the need to exercise care in this respect when carrying out fundraising activities.

Achievements & Performance

Chairman's Report

The return to normality after the COVID-19 pandemic continues and, this year, Bromley Mencap not only resumed its provision of services, we also continued to expand into new areas and activities as the need became apparent.

Demand for our popular day opportunities programmes grew and we have now secured new premises at Eden Park for our West Wickham service. We are very grateful to West Wickham Methodist Church for providing a venue for many years but, having our own building will mean we can extend our activities and make it 'home' for those attending each day. This becomes our 5th property and, in response, we have created a new role of Facilities Manager, to oversee responsibilities across our growing property portfolio.

The other good news on the premises front is our building on Station Road in Bromley which, later this year, will become an education centre providing accredited courses for students. This year the building has been used as a community hub providing a variety of activities and workshops which reduced the demand on our rooms at Rutland House.

I am delighted that we have ended the year with a financial surplus and the organisation in a financially healthy position. In November we welcomed Jonathan Pownall to the Board of Trustees as our new Treasurer, a role that is vital to the organisation as we continue to grow financially.

The continued growth of Bromley Mencap is led by the need for the various services and activities in Bromley and neighbouring boroughs. The ability to provide these services and activities to such a high standard, is thanks to the dedication and commitment of the staff, supported by volunteers and Trustees at every level.

Thank you to everyone involved with Bromley Mencap and I am confident our activities and success will continue into next year and beyond.

Chief Executive's Report

As we emerged from the most serious period of the COVID-19 pandemic and faced the challenges of higher inflation and cost of living increases, Bromley Mencap has

taken a leading role in delivering services to support disabled people and carers over the last year.

Our work in 2022-23 was aligned with the priorities in our strategic plan, as well as the planned activities in our annual work plan. The sections that follow give detail about each of our major programmes of work and their impact in 2022-23. As you will read, this was very much a year of significantly increased user numbers and percentages across almost all of our services.

The organisation had a very successful year with income increasing significantly and new services being developed. Our dedicated team of staff and volunteers delivered a wide range of quality, person centred services and set up new services to meet the needs of more disabled people, carers and families.

Some of our key achievements this year include:

- Refurbishing our new Training Centre in north Bromley
- Securing a 5-year Lottery Reaching Communities grant to fund our new Cost of Living support service and continue our Digital Champions project
- Negotiating new premises for our Day Service at West Wickham
- Approval by the Department of Education to deliver accredited training courses for young people with social, emotional and communication difficulties
- A new Supported Internship programme at Princess Royal University Hospital, in partnership with Project Search
- Successfully retendering, in partnership with the Bromley Third Sector Enterprise, to deliver the Bromley Well contract for a further five years to include additional funding for a new Employment Retention Officer and more resources to support people with learning disabilities
- Developing a new App for our Young Carers Service which is more accessible to young people and with improved communication channels

Demand for our support increased significantly, and this year we saw 2,201 new referrals to the organisation, an increase of 401 on the previous year. This year, through our outreach programmes, we saw 195 new members join the organisation, an increase of nearly 25% on last year, and we continue to have a membership of over 1,000 people.

Digitalisation became further embedded across Bromley Mencap, and we employed two people with a learning disability to act as Digital Champions in our Day Opportunities services. This has provided valuable learning to inform the future development of our digitalisation strategy for the organisation.

Quality lies at the heart of our services and we retained our accreditation for Investors in People, the Advice Quality Standard and the DWP Disability Confident award.

Our User Involvement Project grew throughout the year and was actively involved in the development of our new Training Centre, with focus groups and site visits used to determine what makes a good training environment. User involvement in our recruitment of new staff expanded greatly in the year, with a combination of disabled people being involved in interview panels and assessment exercises for potential candidates. In August we held a successful Garden Party, attended by over 50 people, to seek views on our user involvement strategy across the organisation.

During National Adults Safeguarding Week in November 2022, drop-in sessions were held at our Cotmandene and West Wickham Day Opportunities sites. The sessions gathered feedback from people with a learning disability in relation to the Bromley Adults Safeguarding Board public consultation.

We engaged with the local community through our monthly e-newsletter and bi-monthly Bulletin, which are sent to members and other interested parties including community groups, professionals, and local Councillors. We have a significant social media presence and communicate about our activities and local and national issues relating to disabled people on a regular basis. At year end, we had over 3,000 followers on Twitter, 1,500 followers on Facebook and 1,200 on Instagram, with audiences growing across all three platforms.

Throughout the year we attended a wide range of key strategic and operational groups within Bromley to represent the views of our members. These include:

- Voluntary Sector Strategic Network
- Bromley Safeguarding Adults Board
- SEND Governance Board
- Learning Disability Annual Health Check Task and Finish Group
- Bromley Children and Families Forum
- Autism All Age Partnership Board
- Bromley Adult Learning Board
- Learning Disability Carers Forum
- Learning Disability Partnership Board
- Learning Disability Provider Hub Meeting
- Learning Disability and Mental Health Provider Forum
- Parent Engagement Matters
- Down Syndrome Task Group

Our partnership work continued throughout the year and included successful collaborations and joint working with the following organisations:

- Bromley Third Sector Enterprise
- CASPA
- London South East Colleges
- Royal Mencap
- MyTime Active
- TLC Education Services
- Brent Knoll School
- Oxleas Physiotherapy and Psychology Teams
- The Glebe School
- Marjorie McClure School
- Riverside School
- Cabrini Care
- Diagrama

Our annual work programme had challenging targets and included developing and expanding services in the community. Highlights of the last twelve months include:

- Our Day Opportunities community-based programme for disabled adults delivered outcomes around increasing independence and promoting life skills.

Both services ran five days a week from Monday to Friday and 61 clients now attend the services each week

- At the Lodge we expanded the capacity of our training courses in Horticulture, Catering and Bicycle Maintenance. This enabled us to increase the number of students from 32 to 36 per week. Courses now run Monday to Friday each week
- Our community hub provided free bike hire to members of the local community and we worked with day services and the Oxleas Physiotherapy Team to deliver sessions for clients to promote wellbeing. We also worked with TLC Education Services, Brent Knoll School and Cabrini Care to deliver further sessions

We continued to be successful in supporting people to access welfare benefits, including Disability Living Allowance and Personal Independence Payment, securing over £600,000 for families, an increase of £350,000 on last year. We also helped people to secure over £20,000 in backdated payments at Tribunals and supported with applications to small grant funders for white goods and household items.

Key successes and achievements within our children and adult support services over the last year include:

- Support to 2021 individuals through our telephone helpline and at professional meetings with schools, the local authority and health professionals, an increase of 700 on last year
- 72 families were supported by our Specialist Autism Family Service for 6 to 12 week periods to meet key targets identified through individual family plans
- Delivery of 36 workshops for adults with learning disabilities and adults with physical disabilities covering issues around wellbeing, Cost of Living, debt management, housing and scams
- Twice weekly drop-ins were delivered for clients with learning difficulties and/or autism to reduce isolation and encourage peer support
- Recruitment and training of 5 telephone support volunteers to deliver emotional support to clients
- 85 disabled adults attended social and leisure activities including Monday Afternooners, Keep Fit, the Outdoor Activities Club and Discos, an increase of 20% on last year
- 20 informative workshops and lunches were provided for mutual carers as well as a monthly cookery class
- 189 families, an increase of 125% from last year, received 6,783 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies

Our Education and Employment Service delivered six different programmes over the last year. The service has seen a huge increase in referrals and has supported individuals to develop skills and increase their confidence to enable them to find and sustain paid employment, volunteering and work placements.

The expansion of our employment services to support more young people included Bromley Mencap becoming a registered training provider with Open College Network, London. This registration will enable us to deliver accredited vocational and life skills to disabled young people and adults within the borough. A full training programme will be delivered from our Training Centre over the academic year from September 2023.

The Education and Employment Service has supported 98 disabled people into mainstream jobs, an increase of 38% on last year, and created a total of 103 volunteering and work experience opportunities an increase of 21% compared to 2021/22. Key achievements this year included:

- Our job coaching agency provided a supported employment service for people with a learning disability and/or Autism who live in the borough of Bromley and the surrounding areas who have secured paid employment. We matched 36 clients with a trained job coach, an increase of 29% on the previous year, who worked with them on employment matters including support at interviews, inductions, travelling independently, performance at work and training
- The Employ Me London programme is drawing to the end of its two-year contract in July 2023. The programme has supported, so far, a total of 87 participants, from 16-24 years old, with 20 entering employment or apprenticeships and 16 accessing education and training
- Job clubs were held weekly across the community and involved independence and employment exercises, IT training, mock interview practice and one-to-one job search. We have engaged with 227 people in the borough through job clubs, employment drop-ins and community outreach events, marking an increase of 28% on last year
- Our new Employment Brokerage Service supported adults with a learning disability, who have a care package, into employment. The service is closely integrated to our job coaches to support and help clients maintain their employment. The service supported 20 people into paid employment, 2 with contracts over 16 hours and engaged with 60 employers during the year
- Our Supported Internship programmes in Bromley and Bexley, in partnership with London South East Colleges (LSEC), provided volunteering placements and employment opportunities for students with special education needs. This year the programme supported 43 Supported Internship students, an increase of 54% on last year. This included 19 High Needs students who secured outcomes including employment and volunteering placements at the end of their Internships
- Our Transitional Opportunities Project (TOP) supported groups of young people, aged 16 to 25, through Employability Workshops. The workshops provided support to 20 people to break down challenges around transitioning from school to employment, secure volunteering placements so new skills are learnt and gain work experience. Last year 6 young people were supported into volunteer placements and 5 were supported into paid employment
- Our Retention Worker supports individuals to remain in employment and this year, of the 10 people supported, all have maintained employment. We worked closely with employers to support them to make reasonable adjustments to individual roles and delivered disability awareness training
- 16 young people completed a certificated training course on Preparation for Employment which included work placement, volunteering and paid employment outcomes

This year our Bromley Well Pathways provided preventative support to disabled, vulnerable people and carers:

Bromley Mencap

1. 403 adults with learning difficulties/disabilities, up from 365 last year, benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience
2. 501 adults with physical disabilities, an increase on 360 last year, benefited from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments
3. 73 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence
4. 437 young carers were supported by our trained Advisors. Young carers attended leisure activities as a break from their caring duties as well as mentoring, workshops around coping strategies and individual counselling. There were 158 new referrals to this service this year. A new Young Carer App was developed to support Young Carers with access to forums, an activity calendar, newsletters and improved communication systems
5. 460 autistic young adults, up from 288 last year, accessed the Autism Pathway and received support around employment, welfare benefits and maintaining positive wellbeing
6. The Education and Employment Pathway supported 142 people with learning disabilities, physical disabilities, long term health conditions and mental health issues. This year our team supported 46 disabled people into paid employment and 92 people into volunteering and work experience.

We are very grateful to all our funders without whose support we would not have been able to achieve the wide range of outcomes this year. In particular, we are thankful for new and continued funds we received from a number of funders including the National Lottery Community Fund, Neighbourly, The Clothworkers Foundation, The Leathersellers Company, BBC Children in Need, Groundwork UK, City Bridge Trust and the London Borough of Bromley.

Community Fundraising has continued to be challenging in a post COVID-19 environment, however there were some notable successes, including the Summer and Christmas Fairs held at the Lodge in Norman Park which raised over £2,700. This provided a great opportunity for staff, volunteers, clients and their families to come together and for students and clients from our services to sell products created through our social enterprises.

A Christmas raffle took place along with supporter-led events in the local community, including quiz nights and raffles. Donations were received from TK Maxx and Homesense Foundation, First Sentier Investment, Grove Pensions Solution Ltd, the Southern Co-op and Identity E2E along with a number of donations from members of the Bromley Business Network. We were also very pleased to receive donations from local community groups including the Trinity United Reformed Church, the Rotary Club of Beckenham, West Kent Masons and the Bromley Inner Wheel Club.

Thank you to all our supporters and donors mentioned above and all those that have not been mentioned here but continue to donate, support and fundraise for us.

Future Strategy

Our future strategy is outlined in our Strategic Plan 2019 to 2023. Over the next twelve months we will begin consulting on our new Strategic Plan, building on our work and progress of the last 5 years. User involvement will lie at the heart of everything we do and will underpin the principles for developing and co-producing our Strategic Plan with disabled people, families and carers.

We will continue to promote our services to reach more vulnerable and disabled people and their families, ensuring that hard to reach people are made aware of how we can support them. Service developments will include transferring our West Wickham Day Service to our new premises at Eden Park and beginning to explore piloting evening and weekend day service provision.

In September we will be starting our new accredited training courses for 15 young people to support them into employment.

Our Cost of Living service will be promoted throughout the borough to support more disabled people with complex needs who have been hardest hit by inflationary increases and have less disposable income. We will support them through welfare benefits checks to maximise their income and secure grants and other support to avoid financial hardship. This project will work closely with our Digital Champions to support more disabled people to benefit from increasing opportunities around using technology.

We will be taking forward the findings of our review of Children's Services to ensure we reach more disabled children and young people and that our current service offer is meeting the needs of our members. In line with this we will be launching a new Outreach Strategy to build up our membership and promote what we do throughout Bromley and our neighbouring boroughs.

Our strategy will continue to build on our strengths to provide more and better services to disabled people and their families and carers.

Financial Review

Financial Position and Performance

Bromley Mencap has successfully bounced back from the pandemic and achieved income of £2,009,628 during the year (2021-22: £1,672,910). The majority of this represents increased levels of income from charitable activities and in particular direct payments, self funders and from the Department for Work and Pensions for job coaching. Investment income also increased, although fewer donations and legacies were received compared to last year.

Over 99% of our income was spent on charitable activities and the overall position before taking into account the performance of our investment portfolio was a small surplus of £5,213 (2021-22: £25,452).

Unrestricted funds showed a surplus of £11,100 (2021-22: £90,522) and restricted

funds a deficit of £5,887 (2021-22: deficit of £65,070) before transfers. Deficits are always expected in the case of some projects which are using up income received in previous years and are covered either by fund reserves or transfers from unrestricted funds.

Our investment portfolio continues to be affected by the wider economic situation and although the value of our funds has partially recovered from losses earlier in the year, as foreshadowed in last year's financial review, at the year end the position was a net loss of £25,301 (2021-22: gain of £18,788). Our investment managers report that the market is starting to show positive progress in 2023 although the effect of inflation and rising interest rates is expected to slow the economy as we move through the year.

After taking the performance on investments into account the charity made an overall net deficit of £20,088 (2021-22: surplus of £44,240). Total funds stand at £1,933,164 (2021-22: £1,953,252).

As noted in last year's report, the effects of the sale of No. 10 Bromley Common and repayment of the mortgage are reflected in this year's financial statements. This is shown by a reduction in tangible fixed assets of £1,080,655 and a reduction in liabilities of £631,702.

Reserves Policy

Unrestricted funds are needed:

- a. to provide short term working capital should a major planned funding stream unexpectedly cease,
- b. to cover governance, fund-raising and support costs without which the charity could not function and
- c. to provide protection for the staff in the event of the organisation being wound up.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- i. to cover six months income from our main provider of restricted funds (where restricted reserves are insufficient to cover this themselves),
- ii. to cover nine month's governance, fundraising and support costs and
- iii. to cover potential redundancy costs,

The level of reserves is monitored and reviewed by the trustees three times a year, whilst the reserves policy is reviewed annually.

At the end of the financial year total funds were £1,933,164 comprising restricted funds of £586,887 and unrestricted funds of £1,346,277. After deducting designated funds and income funds representing fixed assets, the amount of free reserves was £756,435 (2021-22: £392,928). The level of free reserves is higher than last year because No. 10 Bromley Common is no longer recognised as a tangible fixed asset following its sale. The trustees have set aside a designation of £500,000 for a similar property in the future.

The level of reserves required by the policy is £539,826 and thus the charity's reserves at the year end were above the level required by the reserves policy by £219,609

(2021-22: below by £66,176). The amount of reserves required by the policy has increased over the last year by £80,722.

Risk Management

The charity maintains a risk register which details the main risks to which the charity is exposed and actions to mitigate those risks. These actions are incorporated into the annual Work Programme which is reported on to the trustees. The risk register is reviewed annually by the Finance and General Purposes committee.

The register has been kept under review during the changing circumstances of the COVID-19 pandemic and ongoing changes to ways of working thereafter. Mitigating actions have been taken in areas considered at higher risk including the introduction of new or revised systems and procedures and the latest revision of the register has reduced risks in some areas. There are no areas currently considered at high risk. Two risks are judged to have increased and one decreased since the last review.

Investment Policy

Funds which are surplus to short-term working capital requirements are placed either in deposit accounts and fixed term bonds or in the charity's investment portfolio managed by Investec Wealth & Investment Limited.

The value of the portfolio at the year end was £453,896, (2021-22: £471,790), representing 28% of the total invested funds at that date(2021-22: 38%) . The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees. The overall investment objective is to provide a balanced return between income and capital. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement. The policy does not specify any social, environmental or ethical considerations to be taken into account but reserves the right for the Trustees to exclude investment in companies that carry on activities contrary to Bromley Mencap's aims or which would damage the charity's reputation. *We are evaluating changing the policy to specifically exclude investments that we do not consider appropriate.* In August 2023 the Charity Commission updated its guidance to trustees on investments to make it clear that that charities are able to invest responsibly and there is no overriding duty to maximise financial returns at the expense of reputational and other non-financial considerations.

Other cash and short term deposits of £1,325,406 at the year end are held with a number of different institutions to reduce risk(2021-22: £855,883) .

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Bromley Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company to enable them to ensure that the accounts 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;
- They have had due regard to guidance by the Charity Commission in respect of Public Benefit.

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.

Approval

This report was approved by the Board of Directors and Trustees on 11/9/23 2023 and signed on its behalf.



P Prentice (Chairman)

Independent Auditor's Report to the Members of Bromley Mencap

Opinion

We have audited the financial statements of Bromley Mencap (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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

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

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

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. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small

companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 related 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 the financial statements

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

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

Capability of the audit in detecting Irregularities

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

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

15 September 2023

Financial Statements for the Year Ended 31st March 2023

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Charitable Activities	2	955,898	943,795	1,899,693	1,539,464
Donations & legacies	3	55,263	5,335	60,598	109,512
Other trading activities	4	19,222	-	19,222	11,400
Investment Income	5	30,115	-	30,115	12,534
Total Income		1,060,498	949,130	2,009,628	1,672,910
Expenditure on					
Charitable activities		1,019,024	950,724	1,969,748	1,625,466
Raising funds		29,736	4,293	34,029	21,227
Other		638	-	638	765
Total Expenditure	6-15	1,049,398	955,017	2,004,415	1,647,458
Net Income / (expenditure) before net gains / (losses) on investments		11,100	(5,887)	5,213	25,452
Net gains/(losses) on investments	19	(25,301)	-	(25,301)	18,788
Net Income/(expenditure)		(14,201)	(5,887)	(20,088)	44,240
Transfers between funds		(16,288)	16,288	-	-
Net movement in funds		(30,489)	10,401	(20,088)	44,240
Reconciliation of funds					
Total funds brought forward at 1 April 2022		1,376,766	576,486	1,953,252	1,909,012
Total funds carried forward at 31 March 2023	23	1,346,277	586,887	1,933,164	1,953,252

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2022 or 2023 other than those included in the above statement.


The notes on pages 25 to 40 form part of these Financial Statements.

Balance Sheet as at 31st March 2023

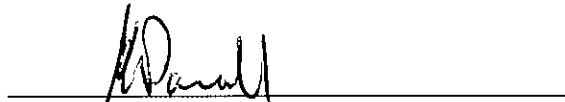
	Note	31 March 2023		31 March 2022	
		£	£	£	£
Fixed assets					
Tangible assets	16	23,061		1,098,483	
Investments	17	<u>2</u>		<u>2</u>	
			23,063		1,098,485
Current assets					
Debtors	18	291,835		362,014	
Cash at bank, on short term deposits and in hand		1,325,406		855,883	
Investments	19	<u>453,896</u>		<u>471,790</u>	
		2,071,137		1,689,687	
Liabilities					
Creditors falling due within one year	20	<u>(161,036)</u>		<u>(834,920)</u>	
Net current assets			1,910,101		854,767
Total assets less current liabilities			<u>1,933,164</u>		<u>1,953,252</u>
Net assets			<u>1,933,164</u>		<u>1,953,252</u>
The Funds of the Charity:	23				
Restricted funds			586,887		576,486
Unrestricted funds			1,346,277		1,376,766
Total Funds			<u>1,933,164</u>		<u>1,953,252</u>

The financial statements on pages 21 to 40 were approved by the Board of Directors & Trustees on ~~11/7/23~~ 2023

P Prentice (Chairman)



J Pownall (Director)



Statement of Cash Flows for the Year Ended 31st March 2023

	Total Funds £	Prior Year Funds £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	16,193	(78,263)	(Table (A) below)
Cash flows from Investing activities:			
Dividends, interest and rents from investments	30,114	12,534	
Purchase of property, plant and equipment	(18,330)	(76,016)	
Disposal of investments	1,080,655	-	
Purchase of investments	(7,407)	(5,230)	
Net cash used in investing activities:	1,085,032	(68,712)	
Cash flows from financing activities:			
Repayment of borrowing	(631,702)	(25,786)	
Net cash provided by (used in) financing activities	(631,702)	(25,786)	
Increase/(decrease) in cash and cash equivalents in year	469,523	(172,761)	
Cash and cash equivalents at the beginning of the year	855,883	1,028,644	Table (B) below
Cash and cash equivalents at the end of the year	1,325,406	855,883	Table (B) below

A: Reconciliation of net movement in funds to net cash flow from operating activities	Current Year £	Prior Year £
Net movement in funds for the year (as per the Statement of Financial Activities)	(20,088)	44,240
Adjustments for:		
Depreciation charges	13,097	12,930
Unrealised (gain)/loss on investments	25,301	(18,788)
Dividends & Interest from investment	(30,114)	(12,534)
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	70,179	(133,863)
Increase/(decrease) in creditors	(42,182)	29,752
Net cash provided by/(used in) operating activities	16,193	(78,263)
B: Analysis of cash and cash equivalents		
	Current Year £	Prior Year £
Cash in hand	166,222	81,820
Notice deposits & fixed term investments	1,159,184	774,063
Total cash and cash equivalents	1,325,406	855,883

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	81,820	84,402	-	166,222
Cash equivalents	774,063	385,121	-	1,159,184
Sub-total	855,883	469,523	-	1,325,406
Loans falling due within one year	(631,703)	631,703	-	-
TOTAL	224,180	1,101,226	-	1,325,406

Notes to the Accounts

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and to provide short term financial stability.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to Bromley Mencap that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a service is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

Resources expended

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:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Expenditure on raising funds includes the cost of running fundraising events and generating voluntary income.
- Other expenditure represents those items not falling into any other heading.

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 Bromley Mencap's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Buildings	50 years
Computers	3 years
Other equipment	5 years
Fixtures & fittings	5 years

Stock

Stock is included at the lower of cost or net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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.

Investments

Investments are held in a managed portfolio and included in the financial statements at their market value at the balance sheet date. Any unrealised gain or loss is taken to the Statement of Financial activities. Unrealised gains and losses are calculated as the difference between the market value at the year end and the opening market value and are disclosed separately.

Bromley Mencap

Pension Costs

The company operates a money purchase scheme which all employees are eligible to join. Pension costs shown in the financial statements represent the employer contribution to the scheme or to employees' personal pension schemes.

Taxation

As a charity, Bromley Mencap Limited is exempt on income and gains falling within section 466 – 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable purposes. No tax charges arose on the ordinary activities for the year ended 31st March 2022.

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:			
Charitable Activities	655,608	883,856	1,539,464
Donations & legacies	97,046	12,466	109,512
Other trading activities	11,400	-	11,400
Investment income	12,534	-	12,534
Total Income	776,588	896,322	1,672,910
Expenditure			
Expenditure on charitable activities	674,800	950,666	1,625,466
Expenditure on raising funds	10,501	10,726	21,227
Other expenditure	765	-	765
Total Expenditure	686,066	961,392	1,647,458
Net Income / (expenditure) before net gains / (losses) on Investments	90,522	(65,070)	25,452
Net gains/(losses) on investments	18,788	-	18,788
Net Income/(expenditure)	109,310	(65,070)	44,240
Transfers between funds	(28,549)	28,549	-
Net movement in funds	80,761	(36,521)	44,240
Reconciliation of funds			
Total funds brought forward at 1 April 2021	1,296,005	613,007	1,909,012
Total funds carried forward at 31 March 2022	1,376,766	576,486	1,953,252

2. Income from Charitable Activities

2023

2022

Bromley Mencap

Restricted funds	£	£	£	£
Employment Services				
Bromley Third Sector Enterprise	108,852		105,270	
London Borough of Bromley	49,985		72,720	
		158,837		177,990
Children, Adult & Family Services				
London Borough of Bromley	230,723		154,266	
Bromley Third Sector Enterprise	366,137		294,816	
London Borough of Bromley	-		41,414	
Community Links	-		4,950	
National Lottery Community Fund	41,892		82,570	
Good Things Foundation	-		1,000	
Arnold Clark	-		1,000	
Screwfix Foundation	-		5,000	
Community Waves	14,247		3,253	
Four Acre Trust	-		18,245	
Royal Mencap	4,320		3,038	
Masonic Charity Trust	-		8,947	
Neighbourly	1,000		-	
The Clothworkers Foundation	9,900		-	
The Leathersellers Company	15,000		15,000	
BBC Children in Need	35,500		29,995	
Groundwork UK	8,597		16,248	
Other income from Charitable Activities	950		493	
		728,266		680,235
The Lodge				
City Bridge Trust	56,692		24,150	
Groundwork UK	-		1,481	
		56,692		25,631
		943,795		883,856
Unrestricted Funds				
Direct Payments & Self Funders	595,233		361,188	
City Bridge Trust	-		50,000	
Royal Mencap	67,200		58,000	
London & South East Colleges	71,904		48,633	
London Borough of Bromley	17,000		-	
Department for Work and Pensions	195,991		119,845	
Leisure Activity Income	3,144		1,168	
Small contracts	5,426		15,325	
Miscellaneous Income	-		1,449	
		955,898		655,608
		1,899,693		1,539,464

3. Donations and Legacies

Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
£	£	£	£

Bromley Mencap

Legacies:

HC Allen Trust	-	-	-	56,479
M Ramnath	2,000	-	2,000	-
Sundry	-	-	-	7,150

Donations & Core Costs Funding:

Trinity United Reformed Church	15,000	-	15,000	-
First Sentier Investment	3,500	-	3,500	-
HMRC Job Retention Scheme Grants	-	-	-	6,595

Identity E2E	8,500	-	8,500	5,000
Co-Operative Society	-	3,267	3,267	-
Community Fundraising Donations	12,565	-	12,565	17,297

Other Donations	13,698	2,068	15,766	16,991
	<u>55,263</u>	<u>5,335</u>	<u>60,598</u>	<u>109,512</u>

The aggregate value of unconditional donations from Trustees was £230 (2022: £335).

4. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Community Fundraising activities	8,927	-	8,927	5,940
Sales from Lodge Kiosk/Bike Sales	7,995	-	7,995	3,160
Donated Services & Facilities	2,300	-	2,300	2,300
	19,222	-	19,222	11,400

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Interest on Investment Portfolio	11,688	-	11,688	9,738
Bank Interest Receivable – UK	18,427	-	18,427	2,796
	30,115	-	30,115	12,534

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2023	Total 2022
	£	£	£	£	£
Charitable Activities					
Employment Services	380,618	23,083	118,105	521,806	437,632
Children, Adult & Family Services	773,607	224,808	120,699	1,119,114	971,349
Bromley Scope	9,283	2,408	2,277	13,968	14,111
The Lodge	158,734	36,198	27,596	222,528	156,309
No 10	-	89,944	-	89,944	42,913
Other Charitable Activities	1,564	824	-	2,388	3,152
	1,323,806	377,265	268,677	1,969,748	1,625,466
Cost of Fundraising	37,908	(16,028)	12,149	34,029	21,227
Other Expenditure	200,389	81,075	(280,826)	638	765
	1,562,103	442,312	-	2,004,415	
2022	1,303,708	343,750	-		1,647,458

7. Expenditure - Other Direct Costs

	2023		2022	
	£	£	£	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	33,759		68,599	
Childminder Costs	16,750		16,754	
Computer Costs	29,549		36,221	
Telephone, Postage, Printing & Stationery	9,613		11,184	
Staff Training	4,800		8,306	
Subcontracted Workshops	-		6,828	
Non Capital Furniture & Equipment	3,255		5,409	
Travel Costs	5,216		4,308	
Depreciation	11,709		11,549	
Recruitment & Other Staff Costs	14,702		4,885	
Professional Fees & Subscriptions	1,191		119	
Other Costs	50,953		53,981	
Gifts and Services in Kind	-		-	
Mortgage Interest	770		21,386	
Training Centre Works	69,250		-	
Improvements to the Lodge	4,013		-	
Loss on disposal of property	88,477		-	
Fundraising Charge	33,258		29,821	
		377,265		279,350
Cost of Fundraising				
Fundraising & Publicity	17,230		18,489	
Fundraising Charge	(33,258)		(29,821)	
		(16,028)		(11,332)
		361,237		268,018

8. Expenditure - Support Costs

	2023		2022
	£		£
Management Costs			
Staff Costs	124,764		119,822
HR Services	7,200		6,478
Other Costs	3,687		4,729
		135,651	131,029
Accounting Costs			
Staff Costs	70,576		60,235
Payroll Costs	2,241		2,039
Other Costs	6,770		4,995
		79,587	67,269
Office Costs			
Rent & Rates	26,640		27,156
Other Premises Costs	14,066		8,807
Insurance	5,020		4,240
Other Costs	13,255		11,533
		58,981	51,736
Governance Costs			
Audit Fees	5,239		5,326
Other Costs	1,368		2,345
		6,607	7,671
		280,826	257,705

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Total 2023	Total 2022
	£	£	£	£	£	£
Employment Services	60,727	24,506	29,914	2,958	118,105	99,055
Children, Adult and Family Services	53,275	39,108	25,721	2,595	120,699	126,597
Bromley Scope	1,171	473	576	57	2,277	2,809
The Lodge	17,952	7,245	1,525	874	27,596	17,098
Fundraising	2,526	8,255	1,245	123	12,149	9,716
Other (No 10)	-	-	-	-	-	2,430
	135,651	79,587	58,981	6,607	280,826	
2022	131,029	67,269	51,736	7,671		257,705

Basis of Allocation

Management costs	A combination of time and headcount
Accounting costs	A combination of time and headcount
Office costs	Headcount
Governance costs	A combination of time and headcount

10. Expenditure - Staff Costs

Staff costs totalling were made up as follows:

	2023	2022
	£	£
Wages & salaries	1,423,362	1,190,069
Social security costs	100,655	81,387
Pension costs	38,085	32,252
	<u>1,562,102</u>	<u>1,303,708</u>

The average number of full-time equivalent employees, analysed by function, was:

	2023	2022
Employment Services	15.50	10.75
Children, Adult & Family Services	26.50	24.50
Bromley Scope	.5	.5
The Lodge	5.0	2.75
Management & Fundraising	5.0	5.0
	<u>52.5</u>	<u>43.5</u>

The average number of employees in the Money Purchase Pension Scheme was 49 in 2023 (2022:39). All employees are offered the opportunity to join the Money Purchase Pension Scheme. If they have their own pension scheme they receive an Employer's contribution at the same rates as those in the Money Purchase Pension Scheme.

Bromley Mencap

Redundancy payments totalling £4,325 (2022: £0) were made during the year and are included in the wages and salaries figures above.

The trustees have considered the level of holiday entitlement carried forward at the year end and have decided that it is not material. An accrual has, therefore, not been made.

The average headcount during the year was 131 (2022: 117).

The number of employees whose earnings fell within the following bands :

	2023	2022
£70,000 - £79,999	1	1

The aggregate remuneration of key management personnel was £184,747 (2022: £181,361)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £9,237 (2022: £8,511).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2023	2022
	£	£
Operating lease rentals:		
Property	22,500	25,656
Depreciation	13,097	12,930
Auditor's remuneration:		
Audit fees	4,583	4,167

12. Donated Services and Facilities

The following amounts, estimated at market value where the actual cost is not known, were included under income.

	2023	2022
	£	£
Big Yellow – Storage	2,300	2,300
	<hr/>	<hr/>
	2,300	2,300

13. Indemnity Insurance

The cost of indemnity insurance to indemnify the Board and senior staff against the consequences of any neglect or default on their part was £1,902 (2022: £1,610).

14. Grants to Families

Grants to the value of £0 were paid out during the year (2022: £792).

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2022: £NIL).

No expenses were reimbursed to Trustees during the year (2022: £NIL).

There were no related party transactions (2022: £nil).

16. Tangible Fixed Assets

	Land & Buildings £	Office Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2022	1,080,655	81,335	12,975	1,174,965
Additions	-	15,612	2,718	18,330
Disposals	(1,080,655)	-	-	(1,080,655)
At 31 March 2023	-	96,947	15,693	112,640
Depreciation				
At 1 April 2022	-	64,312	12,170	76,482
Charge for year	-	12,254	843	13,097
At 31 March 2023	-	76,566	13,013	89,579
Book value at 31 March 2023	-	20,381	2,680	23,061
Book value at 31 March 2022	1,080,655	17,023	805	1,098,483

17. Fixed Asset Investments

The charity holds 2 shares of £1 each in its wholly owned subsidiary company Bromley Mencap Enterprises Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid.

The company was dormant in the period under review and did not trade.

18. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments	19,142	15,618
Trade Debtors	233,192	275,458
Other debtors	34,121	67,282
Accrued income	5,380	3,656
	<u>291,835</u>	<u>362,014</u>

19. Investments

	2023	2022
	£	£
Investments at market value brought forward	471,790	447,772
Income including deposit interest	11,688	9,738
Management Fees	(4,281)	(4,508)
Unrealised gain/(loss) on Investment	(25,301)	18,788
	<u>453,896</u>	<u>471,790</u>

20. Creditors

	2023	2022
	£	£
Due within one year		
Other Taxation & Social Security costs	26,689	22,657
Other creditors & accruals	100,048	114,860
Mortgage Repayments	-	631,703
Deferred income	34,299	65,700
	<u>161,036</u>	<u>834,920</u>
	<u>161,036</u>	<u>834,920</u>

In October 2019 a loan of £668,500 was obtained. This was repayable over 20 years at an initial interest rate of 3.01% which was fixed until October 2029. The loan was settled in full in April 23.

Deferred income represents income received for services due to start on or after 1st April 2023, where costs have been included from that date onwards.

	2023	2022
	£	£
Balance at beginning of year	65,700	39,001
Amounts released to income	(65,700)	(39,001)
Amounts deferred in the year	34,299	65,700
Balance at the end of the year	<u>34,299</u>	<u>65,700</u>

21. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2023 are as follows:-

	Land & Buildings	Total 2023	Total 2022
	£	£	£
Payable			
Within one year	22,500	22,500	15,000
	<u>22,500</u>	<u>22,500</u>	<u>15,000</u>

22. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible fixed assets	12,043	11,018	23,061
Investment Assets	2	-	2
Current assets	1,420,297	650,840	2,071,137
Current liabilities	(86,065)	(74,971)	(161,036)
	1,346,277	586,887	1,933,164
Prior Year			
	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Tangible fixed assets	1,087,987	10,496	1,098,483
Investment Assets	2	-	2
Current assets	1,028,101	661,586	1,689,687
Current liabilities	(739,324)	(95,596)	(834,920)
	1,376,766	576,486	1,953,252

23. Movements in Funds

	Balance 1 April 2022	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2023
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	78,336	152,555	(177,892)	15,583	-	68,582
Scope Funds	311,266	736,366	(702,948)	705	-	345,389
The Lodge	186,445	-	(13,968)	-	-	172,477
Other	-	60,209	(60,209)	-	-	-
	439					439
	576,486	949,130	(955,017)	16,288	-	586,887
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	16,248	-	-	26,490	-	42,738
Cotmandene	21,703	-	-	(6,046)	-	15,657
The Lodge	-	-	-	-	-	-
Property	-	-	-	8,387	-	8,387
	500,000					500,000
	537,951	-	-	28,831	-	566,782
General Funds	838,815	1,060,498	(1,049,398)	(45,119)	(25,301)	779,495
	1,376,766	1,060,498	(1,049,398)	(16,288)	(25,301)	1,346,277
Total Funds	1,953,252	2,009,628	(2,004,415)	-	(25,301)	1,933,164

Bromley Mencap

Prior Year	Balance 1 April 2021	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2022
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	38,489	211,004	(171,157)	-	-	78,336
Scope Funds	373,523	659,687	(750,493)	28,549	-	311,266
The Lodge	200,556	-	(14,111)	-	-	186,445
Other	-	25,631	(25,631)	-	-	-
	439			-		439
	<u>613,007</u>	<u>896,322</u>	<u>(961,392)</u>	<u>28,549</u>	<u>-</u>	<u>576,486</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	18,830	-	-	(2,582)	-	16,248
Cotmandene	60,242	-	-	(38,539)	-	21,703
The Lodge Property	23,902	-	-	(23,902)	-	-
	18,787	-	-	(18,787)	-	-
	500,000			-		500,000
	<u>621,761</u>	<u>-</u>	<u>-</u>	<u>(83,810)</u>	<u>-</u>	<u>537,951</u>
Pension Reserve	-	-	-	-	-	-
General Funds	<u>674,244</u>	<u>776,588</u>	<u>(686,066)</u>	<u>55,261</u>	<u>18,788</u>	<u>838,815</u>
	<u>1,296,005</u>	<u>776,588</u>	<u>(686,066)</u>	<u>(28,549)</u>	<u>18,788</u>	<u>1,376,766</u>
Total Funds	<u>1,909,012</u>	<u>1,672,910</u>	<u>(1,647,458)</u>	<u>-</u>	<u>18,788</u>	<u>1,953,252</u>

Purposes of Restricted Funds

The income funds of the charity include restricted funds comprising unexpended balances of donations and grants held on trust to be applied for specific purposes, as explained in the Trustees Report.

Transfers totalling £16,288 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2022: £28,549).

Purposes of Designated Funds

The Board has set aside £66,782 (2022: £37,951) of unrestricted funds to fund anticipated funding shortfalls in ongoing projects during the next financial year. A further £500,000 has been set aside to fund expenditure in developing alternative premises.

Purposes of General Funds

General Funds are necessary to provide short term stability and working capital in the event of unforeseen funding problems. The level currently required, as specified in the reserves policy, is £539,826 (2022: £459,104).

24. Legal status of the charity

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

25. Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

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

Bromley Mencap

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