

Bromley Mencap

Report and Accounts for the year ending 31st March 2024

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

Table of Contents

Trustees' Annual Report.....	4
Structure, Governance & Management.....	4
Objectives, Activities & Public Benefit.....	4
Fundraising	5
Achievements & Performance.....	6
Chairman's Report.....	6
Chief Executive's Report	6
Future Strategy	12
Financial Review.....	12
Financial Position and Performance.....	12
Reserves Policy	13
Risk Management.....	14
Investment Policy.....	14
Statement of Trustees' Responsibilities	14
Independent Auditor's Report to the Members of Bromley Mencap.....	16
Financial Statements for the Year Ended 31st March 2024.....	21
Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2024.....	21
Balance Sheet as at 31st March 2024.....	22
Statement of Cash Flows for the Year Ended 31st March 2024	23
Analysis of change in net debt	24
Notes to the Accounts.....	25
1. Accounting Policies.....	25
Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023.....	27
2. Income from Charitable Activities	28
3. Donations and Legacies	29
4. Income from Other Trading Activities	30
5. Investment Income.....	30
6. Expenditure - Total.....	30
7. Expenditure - Other Direct Costs.....	31
8. Expenditure - Support Costs.....	32
9. Allocation of Support Costs	33
10. Expenditure - Staff Costs.....	33
11. Net income / (expenditure) for the year	34
12. Donated Services and Facilities	34
13. Indemnity Insurance.....	34
14. Grants to Families.....	34
15. Trustees' Remuneration and Benefits	35
16. Tangible Fixed Assets	35
17. Fixed Asset Investments.....	35
18. Debtors	36
19. Investments.....	36
20. Creditors	37
21. Operating Lease Commitments	37
22. Analysis of Net Assets between Funds	38
23. Movements in Funds	39
24. Legal status of the charity.....	40
25. Related party transactions	40

Reference & Administrative Information

Trustees

P Prentice	Chairman until 15/7/24
A Hilderly	Chairman from 15/7/24
A Kean	
J Pownall	Hon. Treasurer
B Austyn-Jones	
G Gostt	
K Farina	Until 25/02/24
Dr D Lambauer	Until 07/01/24
P Nash	Until 18/03/24
J Spencer	Until 29/08/24
A Hilderly	From 13/11/23
P Williams	Until 12/12/23

Key Management Personnel

E Lynch MBE	Chief Executive until 1/05/24
A McEwen	Chief Executive from 07/05/24
S Barnes	Deputy Chief Executive
C Stone	Head of Services (Children & Adults)
M Catchpole	Empoyment Services Manager - from 30/05/23

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
Metro Bank, 1 Southampton Row, London, WC1B 5HA

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 2024.

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 Annual General Meeting. 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. She 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, which meets bi-monthly. Bromley Mencap has three sub-committees which have trustee and member representatives. The sub-committees meet regularly and report to the board.

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 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

I am very pleased to present my first report as the Chair of Bromley Mencap. I stepped into this role in July 2024 following the retirement of our previous chair, Peter Prentice, who retired after 18 years in the role. Along with the former CEO, Eddie Lynch who resigned in May, Peter made a massive contribution to making Bromley Mencap the caring and successful charity that it is today, and we are very grateful for his time, skill and commitment.

In addition, 3 long-standing trustees made the decision to step down. Paul Nash and Paul Williams resigned during the financial year, and Julie Spencer announced her decision to resign in August 2024. We are extremely grateful to both Paul's and to Julie for their long-standing dedication and support.

These resignations were not unexpected, coming as they do after lengthy periods of service. Bromley Mencap ran an extensive recruitment process for the new CEO, and I am very pleased to welcome Anna McEwen into the role, who is already building on the success created by Eddie. We are also in the process of appointing up to 5 new trustees, who bring in a variety of skills and experiences. It shows the strength of our organisation that we can attract such talent, and I look forward to welcoming them into our board.

Bromley Mencap continues to thrive, thanks to the incredible efforts of our staff, trustees, and volunteers. Their passion and commitment to supporting our services and the people we serve are truly inspiring. Whether it is through direct support, administrative work, or fundraising efforts, each member of our team plays a crucial role in our success.

Chief Executive's Report

I am delighted to present my first Annual Report for the organisation. I wish to pay tribute to my predecessor, Eddie Lynch, who earlier this year announced he was stepping down as Chief Executive of Bromley Mencap after 20 wonderful years. I am pleased to report on a very successful financial year under his leadership.

Over the last twelve months we launched a number of exciting initiatives which saw us deliver on the final year of our current Strategic Plan. These initiatives were set against the challenges of higher inflation and cost of living increases but were made possible through new funding and contracts.

The sections that follow in the report detail each of our major programmes of work and their impact in 2023-24. This year our reach extended further throughout the borough and saw a record number of new referrals for support.

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

Some of our key achievements this year include:

- Launching our new accredited Training Centre in Bromley North for young people with special educational needs and disabilities (SEND).
- Launching our new Cost of Living support service and Digital Champions project funded by a 5-year National Lottery Reaching Communities grant
- Launching our new All Age Autism Welfare Benefits Service
- Refurbishing new premises for our Day Centre at Eden Park
- Extending our Supported Internships programme throughout Bromley and Bexley boroughs
- Securing new funding from Mercers Charitable Foundation to continue our workshops and expand our peer support for mutual carers

Demand for our support has continued to increase, and this year we saw 2,499 new referrals to the organisation, an increase of 298 on the previous year. This year, through our outreach programmes, we saw 286 new members join the organisation, an increase of nearly 50% on last year, and as of March 31st 2024, we have a membership of 1,164 people.

Digitalisation became further embedded across Bromley Mencap and, as part of our Cost of Living Service, we employed two people with a learning disability to act as Digital Champions. They have taken a lead in delivering workshops and working with clients on a one to one basis, helping to familiarise clients with digital technology and signpost to ways of staying safe and saving money online.

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 has continued to grow and, with additional funding from the National Lottery, we were able to increase the hours for this project through the Cost of Living Service. In particular, work has been carried out with the first student cohort at the Training Centre and with clients attending our Day Opportunities which moved from West Wickham to Eden Park to ensure that the new service provisions fully identified and met their needs. Staff in Day Opportunities have been supported to deliver monthly feedback sessions with clients including a focus on anti-bullying and mental health. Work with Children's Services has included a consultation exercise, a feedback report regarding summer activities, and focus groups to explore barriers to

employment for young adult carers. Surveys regarding the impact of the Cost of Living Service, and satisfaction with our Helpline and Short Breaks services have been rolled out. A major success for the User Involvement Project has been the development of user-led panels as part of staff recruitment, which culminated in four people with lived experience being supported to interview candidates for the role of Chief Executive.

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 3,200 followers on Twitter, 1,700 followers on Facebook and 1,400 on Instagram with audiences growing across all three platforms. We increased our presence on LinkedIn through the year and now have close to 300 followers.

Throughout the year we attended a wide range of key strategic and operational groups across 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
- Digital Inclusion Action Group and
- Tackling Loneliness Action 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
- Oxleas Physiotherapy and Psychology Teams
- The Glebe School
- Marjorie McClure School
- Riverside School
- Cabrini Care
- Diagrama
- Goldsmiths College
- Care Dogs
- Pet Therapy

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 65 clients, our maximum capacity, now attend the services providing 145 sessions per week
- West Wickham Day Opportunities successfully moved to new premises at Eden Park. We have developed new partnerships with Goldsmiths University, have hosted a student Dance Movement Psychotherapist and are now working with Pets As Therapy – Maple the therapy dog visits regularly! Other partnership working on our community based programme includes Bromley Community Learning Disability Team's Learning Disability Nurses running menopause and weight loss groups and initiatives with Experts by Experience, Bromley Greener and Cleaner and Good Gym
- At the Lodge we expanded the capacity of our training courses in Horticulture, Catering and Bicycle Maintenance. We now have 37 clients per week with courses running Monday to Friday
- 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 continued to be successful in supporting people to access welfare benefits, including Disability Living Allowance and Personal Independence Payment, securing £817,000 for families, an increase of more than £200,000 on last year. We also helped people to secure over £31,000 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 for 6807 contacts through our telephone helpline and at professional meetings with schools, the local authority and health professionals
- 88 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 40 workshops for adults with learning disabilities and adults with physical disabilities covering issues around wellbeing and ADHD workshops for 42 clients
- Introduction of a new Cost of Living Project, supporting clients with debt management, utility costs, 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
- 125 disabled adults attended social and leisure activities including Monday Afternooners, Keep Fit, the Outdoor Activities Club and Discos, an increase of nearly 50% on last year

Bromley Mencap

- 20 informative workshops and lunches were provided for mutual carers as well as monthly cookery classes. This year we were pleased to start monthly coffee mornings to reduce social isolation, with funding support from Mercers
- 170 families received 6,120 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies
- Support with leisure activities for children with SEN and their families, supporting 15 families across the summer holidays and 25 families at the silent disco Christmas event.

Our Education and Employment Service delivered seven different programmes over the past year. The service continues to receive high numbers of referrals with a range of support focused on building skills, increasing confidence and independence. All services enable individuals to identify areas of personal development for their next steps into and post-employment. These roles include work experience placements, specific volunteering and paid employment. In total, this year, 442 people have been supported through all programmes.

The past year has seen huge expansion of our employment services to support more young people via our Training Centre, a new Independent specialist further education provider. The Training Centre supports those falling out of education, employment or training. The new Training Centre has enabled us to deliver nationally recognised Open College Network London accredited qualifications. We have focused on Employability and Independence skills for students with an Educational Health Care Plan. The Centre has provided an enriching and full training programme in our first year, with nationally recognised qualification credits achieved by all students within the first two terms. The students have been benefiting from our new Transitional Employment Support Service (TESS) from February to support them on their employment journey.

Key achievements this year included -

- Our Job Coach 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. From April to March we matched 65 clients with a trained job coach, an increase of 80% on the previous year. The job coaches provided support on employment matters including at interviews, inductions, travelling independently, performance at work and training
- The Employ Me London programme came to a contract end in July 2023. The programme supported a total of 87 participants, aged 18-24 years old, with 20 people obtaining employment or apprenticeships and 16 accessing education and training. Despite the project's parameters being challenging, Royal Mencap advised our programme had the highest outcomes amongst other partners
- Job clubs and Workshops 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 246 people in the borough through job clubs, employment drop-ins, workshops and community outreach events an increase of 19 people on last year
- The Employment Brokerage Service supported adults with a learning disability, who have a social care funded needs assessment and an active adult care package. The service supports individuals into paid employment. It is closely integrated and aligned with our job coach agency which enables these placements to draw down funding from DWP Access to Work to place a job

coach alongside the placement and offer support to both the individual and employer. The service has supported 32 people into paid employment, 2 with contracts over 16 hours and engaged with 57 employers throughout the year

- Our Supported Internship programmes are delivered in partnership with London South East Colleges (LSEC Bromley and Bexley) and Learning and London Enterprise College Bexley (LECB) and provide volunteering placements and employment opportunities for students with special education needs. Last year the programme supported 43 Supported Internship students and this year, due to our expansion, we supported 74 which equates to an increase of 70% over the past two years. The service provides post employment support as well as referral pathways into our Employment and Education Services
- Our Transitional Opportunities Project (TOP) supported young people, aged 18 to 25, through Employability Workshops. It provided support to 20 people to break down challenges around transitioning from school to further education, learning new skills for independence in order to secure experience in volunteering placements and move into paid employment. The one day a week project hit all targets, ran workshops throughout the year and helped to source both volunteering and paid employment outcomes
- Our job Retention Worker supports individuals to remain in employment and, this year, we have supported the vast majority to maintain their employment for six months. We worked closely with employers to support them to make reasonable adjustments to individual roles and delivered disability awareness training.

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

1. 536 adults with learning difficulties/disabilities, up from 403 last year, benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience
2. 607 adults with physical disabilities, an increase on 501 last year, benefitted from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments
3. 75 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence
4. 554 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 194 new referrals to this service this year. The 'Log my Feelings' section of the Young Carer App has been completed by 469 young carers
5. 541 autistic young adults, up from 460 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

Bromley Mencap

Lottery Community Fund, BBC Children in Need, City Bridge Foundation, Baily Thomas Charitable Fund, Edward Gostling Foundation, Garfield Weston Foundation, Mercers Company and the London Borough of Bromley.

Our community fundraising focused on our Summer and Christmas Fairs held at the Lodge in Norman Park which raised just under £4,000, an increase of nearly 50% on the previous year. The fairs provide 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.

Supporter-led events in the local community, including quiz nights and raffles raised just under £2,000, led by Mike Deves and the Crown and Anchor pub in Bromley for which we are incredibly grateful. Corporate donations were received from Grove Pensions Solution Ltd, the Southern Co-op and Identity E2E. We were also very pleased to receive donations from local community groups including the Trinity United Reformed Church, the Rotary Club of Beckenham, the Bromley Inner Wheel Club, Biggin Hill Lodge, Crofton Early Learners and West Wickham Methodist Church. Regular giving by members and supporters continues to be an important part of our fundraising.

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.

I know that Eddie felt very privileged to lead such a dedicated team over the last 20 years, and I know he was sad to bid farewell to the organisation and the many inspiring people who draw on support at Bromley Mencap.

I look forward to building on his achievements in the years ahead and supporting Bromley Mencap to thrive as we move forward.

Anna McEwen, CEO

Future Strategy

We are currently working on coproducing a new strategy following the start of our new CEO in May 2024. We will be working with our staff, people who draw on our support, families and stakeholders to develop our new strategy which we intend to launch in January 2025.

Financial Review

Financial Position and Performance

Bromley Mencap has had another successful year and achieved income of £2,407,297

during the year (2022-23: £2,009,628). The majority of the increase represents funding from charitable activities, in particular from direct payments, self funders and from the Department for Work and Pensions for job coaching and the Education & Skills Funding Agency. Investment income also increased, although once again fewer donations and legacies were received compared to the previous year.

Over 90% of our income was spent on charitable activities and the overall position before taking into account the performance of our investment portfolio was a surplus of £230,822 (2022-23: £5,213).

Unrestricted funds showed a surplus of £184,057 (2022-23: £11,100) and restricted funds a surplus of £46,765 (2022-23: deficit of £5,887) 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 has recovered from the losses sustained during the last few years recent years and at the year end the position was a gain of £29,886 (2022-23: loss of £25,301). After taking the performance on investments into account the charity made an overall net surplus of £260,708 (2022-23: deficit of £20,088). Total funds stand at £2,193,872 (2022-23: £1,933,164).

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 £2,193,872 comprising restricted funds of £644,992 and unrestricted funds of £1,548,880. After deducting designated funds and income funds representing fixed assets, the amount of free reserves was £761,838 (2022-23: £756,435). The trustees have increased the amount designated for a property purchase to £750,000, up from £500,000 previously to reflect the general increase in property values.

The level of reserves required by the policy is £563,534 and thus the charity's reserves at the year end exceeded this by £198,303 (2022-23: £219,609). The amount of reserves required by the policy has increased over the last year by £23,708.

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 and was most recently updated in July 2024.

Additions to the risk register have been made to reflect that the successful expansion of our Training Centre offerings now comes under increasing regulatory scrutiny from Ofsted and the risk rating has been set accordingly. All other risks have been assessed as at the same or lower level compared to the previous year.

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. Following their acquisition it is expected that Investec will rebrand to Rathbones during the coming year.

The value of the portfolio at the year end was £492,121 (2022-23: £453,896), representing 27% of the total invested funds at that date (2022-23: 28%). The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees and was most recently updated in May 2024. The overall investment objective remains to provide a reasonable income whilst maintaining the capital value in real terms. Both capital and income may be used at any time for the furtherance of the charity's aims. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement which have been updated in to reflect current market conditions. The objectives are to be achieved by investing prudently in a broad range of fixed interest securities and equities which are quoted on a Recognised Investment Exchange and unit trusts and OEICs (open ended investment companies) which are authorised under the Financial Services and Markets Act 2000. No initial investment should exceed 10% of the total value of the funds under management and the total sum of all equity holdings in excess of 10% must not be equal to or exceed 40% of the funds' combined value at any time. Direct investment in negotiable instruments known as "derivatives" are not permitted in any circumstances.

The investment policy has also been updated in respect of responsible investments following revised Charity Commission guidance issued in August 2023. Direct equity investments are precluded in companies with a greater than 10% exposure to tobacco, pornography, gambling, high interest rate lending and armaments. The trustees also reserve the right to exclude companies that carry out activities contrary to their aims or from holding particular investments which damage the charity's reputation.

Other cash and short term deposits of £1,690,806 at the year end are held with a number of different institutions to reduce risk (2022-23: £1,325,406).

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 25/09/2024 2024 and signed on its behalf.

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(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 2024 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 2024 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)

Date: 16 October 2024

for and on behalf of

Goldwins Limited

Statutory Auditor

Chartered Accountants

75 Maygrove Road

West Hampstead

LONDON, NW6 2EG

Financial Statements for the Year Ended 31st March 2024

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Charitable Activities	2	1,157,131	1,134,890	2,292,021	1,899,693
Donations & legacies	3	30,687	2,870	33,557	60,598
Other trading activities	4	15,037	-	15,037	19,222
Investment income	5	66,682	-	66,682	30,115
Total income		1,269,537	1,137,760	2,407,297	2,009,628
Expenditure on					
Charitable activities		1,078,563	1,088,684	2,167,247	1,969,748
Raising funds		6,170	2,311	8,481	34,029
Other		747	-	747	638
Total Expenditure	6-15	1,085,480	1,090,995	2,176,475	2,004,415
Net income before net gains / (losses) on investments		184,057	46,765	230,822	5,213
Net gains/(losses) on investments	19	29,886	-	29,886	(25,301)
Net income/(expenditure)		213,943	46,765	260,708	(20,088)
Transfers between funds		(11,340)	11,340	-	-
Net movement in funds		202,603	58,105	260,708	(20,088)
Reconciliation of funds					
Total funds brought forward		1,346,277	586,887	1,933,164	1,953,252
Total funds carried forward	23	1,548,880	644,992	2,193,872	1,933,164

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2023 or 2024 other than those included in the above statement.

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

Bromley Mencap

Balance Sheet as at 31st March 2024

	Note	31 March 2024		31 March 2023	
		£	£	£	£
Fixed assets					
Tangible assets	16	27,672		23,061	
Investments	17	<u>2</u>		<u>2</u>	
			27,674		23,063
Current assets					
Debtors	18	338,681		291,835	
Cash at bank, on short term deposits and in hand		1,690,806		1,325,406	
Investments	19	<u>492,121</u>		<u>453,896</u>	
		2,521,608		2,071,137	
Liabilities					
Creditors falling due within one year	20	<u>(355,410)</u>		<u>(161,036)</u>	
Net current assets			2,166,198		1,910,101
Total assets less current liabilities			<u>2,193,872</u>		<u>1,933,164</u>
Total net assets			<u>2,193,872</u>		<u>1,953,164</u>
The Funds of the Charity:					
Restricted funds	23		644,992		586,887
Unrestricted funds			1,548,880		1,346,277
Total Funds			<u>2,193,872</u>		<u>1,933,164</u>

The financial statements on pages 21 to 40 were approved by the Board of Directors & Trustees on 25/09/2024 2024

A Hilderly (Chairman)



J Pownall (Director)



Statement of Cash Flows for the Year Ended 31st March 2024

	2024 £	2023 £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	326,511	16,193	(Table (A) below)
Cash flows from investing activities:			
Dividends, interest and rents from investments	66,682	30,114	
Purchase of property, plant and equipment	(19,453)	(18,330)	
Proceeds from sale of investments	-	1,080,655	
Purchase of investments	(8,340)	(7,407)	
Net cash used in investing activities:	38,889	1,085,032	
Cash flows from financing activities:			
Repayment of borrowing	-	(631,702)	
Net cash provided by/ (used in) financing activities	-	(631,702)	
Increase/(decrease) in cash and cash equivalents in year	365,400	469,523	
Cash and cash equivalents at the beginning of the year	1,325,406	855,883	Table (B) below
Cash and cash equivalents at the end of the year	1,690,806	1,325,406	Table (B) below

A: Reconciliation of net movement in funds to net cash flow from operating activities	2024	2023
	£	£
Net movement in funds for the year (as per the Statement of Financial Activities)	260,708	(20,088)
Adjustments for:		
Depreciation charges	14,843	13,097
Unrealised (gain)/loss on investments	(29,886)	25,301
Dividends & Interest from investment	(66,682)	(30,114)
(Increase)/decrease in debtors	(46,846)	70,179
Increase/(decrease) in creditors	194,374	(42,182)
Net cash provided by/(used in) operating activities	326,511	16,193
B: Analysis of cash and cash equivalents	2024	2023
	£	£
Cash in hand	343,652	166,222
Notice deposits & fixed term investments	1,347,154	1,159,184
Total cash and cash equivalents	1,690,806	1,325,406

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	166,222	177,430	-	343,652
Cash equivalents	1,159,184	187,970	-	1,347,154
Sub-total	1,325,406	365,400	-	1,690,806
TOTAL	1,325,406	365,400	-	1,690,806

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006..

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

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 funds of the charity restricted for specific services or 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.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

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 accounted for on an accruals basis and 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

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.

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

Bromley Mencap

their settlement amount.

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.

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 2024.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

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

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

2. Income from Charitable Activities

	2024		2023	
	£	£	£	£
Restricted funds				
Employment Services				
Bromley Third Sector Enterprise	115,230		108,852	
London Borough of Bromley	63,334		49,985	
		178,564		158,837
Children, Adult & Family Services				
London Borough of Bromley	236,558		230,723	
Bromley Third Sector Enterprise	375,005		366,137	
London Freemason Charity	9,850		-	
National Lottery Community Fund	68,598		41,892	
Bruce Wake Charitable Trust	2,000		-	
Co-Operative Society	980		-	
Education & Skills Funding Agency	106,200		-	
Baily Thomas	20,000		-	
Mercers Charitable Foundation	10,123		-	
Community Waves	6,500		14,247	
DWF Foundation	2,300		-	
Royal Mencap	-		4,320	
Masonic Charity Trust	9,212		-	
Neighbourly	10,800		1,000	
The Clothworkers Foundation	-		9,900	
Morrison's Foundation	5,260		-	
Garfield Weston	5,000		-	
The Leathersellers Company	-		15,000	
BBC Children in Need	35,000		35,500	
Groundwork UK	-		8,597	
Other Income from Charitable Activities	640		950	
		904,026		728,266
The Lodge				
City Bridge Trust	52,300		56,692	
		52,300		56,692
		1,134,890		943,795
Unrestricted Funds				
Direct Payments & Self Funders	738,507		595,233	
Royal Mencap	13,800		67,200	
London & South East Colleges	115,888		71,904	
London Borough of Bromley	-		17,000	
Department for Work and Pensions	285,062		195,991	
Leisure Activity Income	3,274		3,144	
Small contracts	600		5,426	
		1,157,131		955,898
		2,292,021		1,899,693

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Legacies:				
M Ramnath	-	-	-	2,000
Donations & Core Costs Funding:				
Trinity United Reformed Church	10,000	-	10,000	15,000
First Sentier Investment	-	-	-	3,500
Identity E2E	5,000	-	5,000	8,500
Co-Operative Society	-	-	-	3,267
Community Fundraising Donations	4,334	-	4,334	12,565
Other Donations	11,353	2,870	14,223	15,766
	<u>30,687</u>	<u>2,870</u>	<u>33,557</u>	<u>60,598</u>

The aggregate value of unconditional donations from Trustees was £500 (2023: £230).

4. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Community Fundraising activities	1,963	-	1,963	8,927
Sales from Lodge Kiosk/Bike Sales	10,774	-	10,774	7,995
Donated Services & Facilities	2,300	-	2,300	2,300
	15,037	-	15,037	19,222

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Interest on Investment Portfolio	12,723	-	12,723	11,688
Bank Interest Receivable – UK	53,959	-	53,959	18,427
	66,682	-	66,682	30,115

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2024	Total 2023
	£	£	£	£	£
Charitable Activities					
Employment Services	415,226	25,810	113,441	554,477	521,806
Children, Adult & Family Services	965,204	197,973	167,183	1,330,360	1,119,114
Bromley Scope	12,433	2,706	2,821	17,960	13,968
The Lodge	194,097	36,281	32,147	262,525	222,528
No 10	-	-	-	-	89,944
Other Charitable Activities	1,604	321	-	1,925	2,388
	1,588,564	263,091	315,592	2,167,247	1,969,748
Cost of Fundraising	17,464	(17,646)	8,663	8,481	34,029
Other Expenditure	209,434	115,568	(324,255)	747	638
	1,815,462	361,013	-	2,176,475	
2023	1,562,103	442,312	-		2,004,415

7. Expenditure - Other Direct Costs

	2024		2023	
	£	£	£	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	44,694		33,759	
Childminder Costs	14,634		16,750	
Computer Costs	17,973		29,549	
Telephone, Postage, Printing & Stationery	7,260		9,613	
Staff Training	11,314		4,800	
Property Rental	14,557		-	
Non Capital Furniture & Equipment	8,756		3,255	
Travel Costs	8,131		5,216	
Depreciation	11,793		11,709	
Recruitment & Other Staff Costs	5,115		14,702	
Professional Fees & Subscriptions	6,130		1,191	
Other Costs	48,487		50,953	
Mortgage Interest	-		770	
Eden Park Premises Costs	24,296		-	
Training Centre Works	5,102		69,250	
Improvements to the Lodge	-		4,013	
Loss on disposal of property	-		88,477	
Fundraising Charge	34,849		33,258	
		263,091		377,265
Cost of Fundraising				
Fundraising & Publicity	17,202		17,230	
Fundraising Charge	(34,848)		(33,258)	
		(17,646)		(16,028)
		245,445		361,237

8. Expenditure - Support Costs

	2024		2023
	£		£
Management Costs			
Staff Costs	132,955		124,764
HR Services	8,068		7,200
Other Costs	18,706		3,687
		159,729	135,651
Accounting Costs			
Staff Costs	68,856		70,576
Payroll Costs	3,324		2,241
Other Costs	7,528		6,770
		79,708	79,587
Office Costs			
Rent & Rates	25,800		26,640
Other Premises Costs	20,522		14,066
Insurance	6,122		5,020
Other Costs	23,705		13,255
		76,149	58,981
Governance Costs			
Audit Fees	6,113		5,239
Other Costs	2,556		1,368
		8,669	6,607
		324,255	280,826

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Total 2024	Total 2023
	£	£	£	£	£	£
Employment Services	57,915	19,663	32,720	3,143	113,441	118,105
Children, Adult and Family Services	77,682	44,726	40,559	4,216	167,183	120,699
Bromley Scope	1,440	489	814	78	2,821	2,277
The Lodge	21,907	7,438	1,612	1,189	32,146	27,596
Fundraising	785	7,392	444	43	8,664	12,149
	<u>159,729</u>	<u>79,708</u>	<u>76,149</u>	<u>8,669</u>	<u>324,255</u>	
2023	<u>135,651</u>	<u>79,587</u>	<u>58,981</u>	<u>6,607</u>		<u>280,826</u>

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:

	2024	2023
	£	£
Wages & salaries	1,647,580	1,423,362
Social security costs	124,302	100,655
Pension costs	43,580	38,085
	<u>1,815,462</u>	<u>1,562,102</u>

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

	2024	2023
Employment Services	16.0	15.50
Children, Adult & Family Services	32.0	26.50
Bromley Scope	0.5	0.5
The Lodge	5.0	5.0
Management & Fundraising	5.0	5.0
	<u>58.5</u>	<u>52.5</u>

The average number of employees in the Money Purchase Pension Scheme was 55 in 2024 (2023:49). All employees are offered the opportunity to join the Money Purchase Pension Scheme.

Redundancy payments totalling £nil (2023: £4,325) were made during the year and are included in the wages and salaries figures above.

Bromley Mencap

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 ~~137~~ (2023: 131).

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

	2024	2023
£70,000 - £79,999	1	1

The aggregate remuneration of key management personnel was £199,142 (2023: £184,747)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £9,151 (2023: £9,237).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2024	2023
	£	£
Operating lease rentals:		
Property	40,357	22,500
Depreciation	14,842	13,097
Auditor's remuneration:		
Audit fees	4,846	4,583

12. Donated Services and Facilities

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

	2024	2023
	£	£
Big Yellow – Storage	2,300	2,300
	<u>2,300</u>	<u>2,300</u>

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 (2023: £1,902).

14. Grants to Families

Grants to the value of £nil were paid out during the year (2023: £nil).

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2023: £NIL).

No expenses were reimbursed to Trustees during the year (2023: £NIL).

There were no related party transactions (2023: £nil).

16. Tangible Fixed Assets

	Office Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2023	96,947	15,693	112,640
Additions	19,452	-	19,452
Disposals	-	-	-
At 31 March 2024	116,399	15,693	132,092
Depreciation			
At 1 April 2023	76,566	13,013	89,579
Charge for year	14,132	709	14,841
At 31 March 2024	90,698	13,722	104,420
Book value at 31 March 2024	25,701	1,971	27,672
Book value at 31 March 2023	20,381	2,680	23,061

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

	2024	2023
	£	£
Due within one year		
Prepayments	20,524	19,142
Trade Debtors	292,474	233,192
Other debtors	18,644	34,121
Accrued income	7,039	5,380
	<u>338,681</u>	<u>291,835</u>

19. Investments

	2024	2023
	£	£
Investments at market value brought forward	453,896	471,790
Income including deposit interest	12,723	11,688
Management Fees	(4,384)	(4,281)
Unrealised gain/(loss) on investment	29,886	(25,301)
	<u>492,121</u>	<u>453,896</u>

20. Creditors

	2024	2023
	£	£
Due within one year		
Other Taxation & Social Security costs	27,914	26,689
Other creditors & accruals	98,503	100,048
Deferred income	228,993	34,299
	<u>355,410</u>	<u>161,036</u>

Deferred income represents income received for services due to start on or after 1st April 2024, where costs have been included from that date onwards.

	2024	2023
	£	£
Balance at beginning of year	34,299	65,700
Amounts released to income	(34,299)	(65,700)
Amounts deferred in the year	228,993	34,299
Balance at the end of the year	<u>228,993</u>	<u>34,299</u>

21. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2024 are as follows:-

	Land & Buildings	Total 2024	Total 2023
	£	£	£
Payable			
Within one year	47,500	47,500	22,500
Within two – five years	146,699	146,699	-
	<u>194,199</u>	<u>194,199</u>	<u>22,500</u>

22. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Tangible fixed assets	18,303	9,369	27,672
Investment Assets	2	-	2
Current assets	1,627,172	894,436	2,521,608
Current liabilities	(96,597)	(258,813)	(355,410)
	1,548,880	644,992	2,193,872
Prior Year			
	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

23. Movements in Funds

	Balance 1 April 2023	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2024
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	68,582	187,776	(187,772)	-	-	68,586
Scope Funds	345,389	897,684	(832,964)	11,340	-	421,449
The Lodge	172,477	-	(17,959)	-	-	154,518
Other	-	52,300	(52,300)	-	-	-
	439			-	-	439
	<u>586,887</u>	<u>1,137,760</u>	<u>(1,090,995)</u>	<u>11,340</u>	<u>-</u>	<u>644,992</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	42,738	-	-	(23,063)	-	19,675
The Lodge	15,657	-	-	(2,401)	-	13,256
Property	8,387	-	-	(4,275)	-	4,112
	500,000	-	-	250,000	-	750,000
	<u>566,782</u>	<u>-</u>	<u>-</u>	<u>220,261</u>	<u>-</u>	<u>787,043</u>
General Funds	<u>779,495</u>	<u>1,269,537</u>	<u>(1,085,480)</u>	<u>(231,601)</u>	<u>29,886</u>	<u>761,837</u>
	<u>1,346,277</u>	<u>1,269,537</u>	<u>(1,085,480)</u>	<u>(11,340)</u>	<u>29,886</u>	<u>1,548,880</u>
Total Funds	<u>1,933,164</u>	<u>2,407,297</u>	<u>(2,176,475)</u>	<u>-</u>	<u>29,886</u>	<u>2,193,872</u>

Bromley Mencap

Prior Year	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
	<u>576,486</u>	<u>949,130</u>	<u>(955,017)</u>	<u>16,288</u>	<u>-</u>	<u>586,887</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	16,248	-	-	26,490	-	42,738
The Lodge	21,703	-	-	(6,046)	-	15,657
Property	-	-	-	8,387	-	8,387
	500,000			-		500,000
	<u>537,951</u>	<u>-</u>	<u>-</u>	<u>28,831</u>	<u>-</u>	<u>566,782</u>
General Funds	<u>838,815</u>	<u>1,060,498</u>	<u>(1,049,398)</u>	<u>(45,119)</u>	<u>(25,301)</u>	<u>779,495</u>
	<u>1,376,766</u>	<u>1,060,498</u>	<u>(1,049,398)</u>	<u>(16,288)</u>	<u>(25,301)</u>	<u>1,346,277</u>
Total Funds	<u>1,953,252</u>	<u>2,009,628</u>	<u>(2,004,415)</u>	<u>-</u>	<u>(25,301)</u>	<u>1,933,164</u>

Purposes of Restricted Funds

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

Transfers totalling £11,340 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2023: £16,288).

Purposes of Designated Funds

The Board has set aside £37,043 (2023: £66,782) of unrestricted funds to fund anticipated funding shortfalls in ongoing projects during the next financial year. A further £750,000 (2023: £500,000) has been set aside to fund expenditure in acquiring 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 £563,534 (2023: £539,826).

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 2024 (2023: 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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