



Bromley Mencap

Report and Accounts for the year ending 31st March 2022

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

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Reference & Administrative Information

Trustees

P Prentice	Chairman
A Kean	Vice Chairman
M Moore	Hon. Treasurer Left 14/2/22
B Austyn-Jones	
M Deves	Left 19/9/21
G Gostt	
K Farina	
Dr D Lambauer	Started 20/9/21
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 (Started June 21)

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 2022.

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 charity employs a part-time Community & Corporate Fundraiser who is line managed and supervised by the Chief Executive who 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 Community & Corporate Fundraiser. 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

This year we were delighted to celebrate our Platinum Anniversary marking 70 years since Bromley Mencap was first established.

I hope that the difficult period that we have encountered through the pandemic is coming to an end. I repeat what I said last year about how everyone at Bromley Mencap worked so hard to get through the problems and I am pleased to report that we have come out of the difficulties in a strong position.

We are continuing to develop our services to meet demand as it presents itself throughout the borough. To this end, we opened up a new day service in Orpington and have started planning to deliver day services to those families who live in the northern part of Bromley at more convenient locations, to reduce the need to travel across the borough.

I said last year that we were pursuing our plans for a new centre for community living to include a head office and an accessible base at premises on Bromley Common. Unfortunately, a combination of planning difficulties which would have prevented us from providing any meaningful day services, and the alarming cost of converting the property to office space, meant that we made the difficult decision to cancel the project. We successfully sold the property at auction and the search goes on for premises to accommodate our staff and services. In the meantime, we are looking for the most cost effective short-term leases to satisfy our requirements.

I would like to put on record our thanks and appreciation to Marion Moore who has stepped down from the Board after 8 years as our Treasurer. Marion's support over the years, on all finance related matters, has been much valued. Finally, and importantly, I wish to thank all the staff, volunteers and trustees for all that they do in support of Bromley Mencap.

Chief Executive's Report

I am pleased to report that, despite the ongoing challenges of the Covid pandemic and lockdowns, the organisation had a very successful year marking our Platinum Anniversary. Our brilliant team of staff and volunteers delivered a wide range of quality, person centred services, both virtually and face to face, and set up new services to meet the needs of more disabled people, carers and families.

Some of our key achievements this year include:

- Opening a second day service in Orpington which is now full 5 days a week
- Successfully tendering for new contracts including Employment Brokerage, an Autism Family Support Service and a new Short Breaks Service
- Launching a new User Involvement Project to ensure the views of disabled people and carers are heard and that our services are co-produced with disabled people

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- Redesigning our website to include more resources and be more accessible to disabled people
- Establishing Digital Champion roles to support the digitalisation strategy across services
- Successfully applying to become a registered training provider with Open College Network London

The year was again significantly impacted by Covid, particularly in the early months. This meant that a major focus remained around promoting the digitalisation of our services, and ensuring access to equipment and support for disabled people and their families. Thanks to additional funding secured through the national Let's Get Digital programme, we were able to recruit two young adults with learning disabilities to work as Digital Champions in our Day Opportunities services, providing peer to peer support to help familiarise service users with digital tablets and the advantages of using technology. Having provided 85 laptops and tablets for disabled people and their families towards the end of the previous year, this enabled us to ensure that they had lasting use and that clients became familiar with the new technology.

The refresh of our website was completed, thanks to funding from the Lottery's Coronavirus Fund. The new website includes an overview of all our services, newsletters and additional resources in a clear easy-to-read style. We continued to produce a series of podcasts in partnership with clients, which have had 875 plays to date, and videos, which have had over 900 views.

Demand for our support increased significantly, and over the last twelve months we saw over 1,500 new referrals across all services. This year, through our outreach programmes, we saw 143 new members join the organisation and we continued to have a membership of over 1,000 people.

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.

Throughout the year we attended a wide range of key strategic and operational groups within Bromley, both virtually and face to face, 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 Mobility Forum
- Bromley Adult Learning Board
- Learning Disability Carers Forum
- Learning Disability Working Group
- Learning Disability Partnership Board
- Learning Disability Provider Hub Meeting and
- Learning Disability and Mental Health Provider Forum

Our partnership working continued throughout the year and, despite the challenges of remote

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working, we maintained many successful collaborative working opportunities with the following organisations:

- Bromley Third Sector Enterprise
- CASPA
- London and South East Colleges
- Parkwood Hall School
- Royal Mencap
- MyTime Active
- Palace for Life Foundation
- Idverde
- Eleanor Care
- Zero to Hero Runners

Our annual work programme had challenging targets and included developing and expanding services in the community. Our work plan was impacted significantly by the pandemic with periods of closure due to government guidance, and the delivery methods for all our services changed to ensure our vulnerable clients continued to receive the support they required during this challenging period. 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. The West Wickham service extended from 4 days to 5 days a week from July to meet demand, and the new service on Cotmandene Crescent in Orpington opened for 5 days a week in October. Both services operated under a strict Covid risk assessment to keep clients and staff as safe as possible
- The demand for our Personal Assistant Agency declined during the Covid lockdowns with clients and their families more cautious about staff coming into their homes. In December we took the decision to close the PA Agency to concentrate on other projects. In response, we deregistered the service with the Care Quality Commission
- 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 20 to 32 per 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 set up sessions for clients to promote wellbeing.

We continued to be successful in supporting people to access welfare benefits through our Lottery funded Community Outreach Project securing a total of £250,000 for families. We supported clients at Tribunal to secure backdated payments of £10,000 for welfare benefit awards and also 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 over 1,300 families through our telephone helpline and at professional meetings with schools, the local authority and health professionals
- Development of the Autism Family Support Service and the introduction of a new specialist family support service for those families with more complex needs. Families are supported intensively for 6-12 weeks to meet key targets

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- Our Children's Wellbeing Service, funded by BBC Children in Need, delivered a broad range of support for 140 families with a disabled child – through communication workshops for parents, hopes and ambition workshops for disabled young people and social and leisure activities for siblings and disabled young people. The project enabled us to deliver two very popular coach trips for 200 people – Legoland and Port Lympne Zoo – as Covid restrictions started to become relaxed
- Delivery of 27 online workshops, both in person and using Zoom, for adults with learning disabilities and adults with physical disabilities covering issues around wellbeing, Covid, debt management, housing and scams
- Twice weekly virtual peer support groups (Film Club and Catch up Friday) for those clients who continued to shield or were anxious about Covid
- Creation of peer support groups for our Autism Pathway, to increase social and leisure opportunities and to reduce isolation
- Recruitment and training of 3 telephone support volunteers to deliver emotional support to clients
- The contract for our Saturday Club Respite Scheme came to an end in March, and we supported 14 clients and their families to transition to a new provider. The staff team continue to work for Bromley Mencap and were redeployed to the short breaks team and within our day services
- 1 family accessed our home based sitting service which was linked to the Saturday Club
- 71 disabled adults attended Monday Afternooners, Keep Fit, the Outdoor Activities Club and Zoom Dances
- 20 informative workshops and lunches were provided for mutual carers as well as a monthly cookery class
- 84 families received 8,010 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies.

Our Education and Employment Service delivered seven different contracts over the last year. As Covid restrictions were lifted we were able to implement our Pathways to Employment programme, which provided workshops to young people to develop their employability skills. We also restarted our Young Disabled Peoples' Employment Project now known as the Transition Opportunities Project (TOP) which supports young people to break down challenges around transitioning from school to further education or education into employment.

The expansion of our employment services to support more young disabled people included Bromley Mencap becoming a registered training provider with Open College Network London in February. This registration will enable us to deliver accredited vocational and life skills to disabled young people and adults within the borough in the next financial year.

Despite the ongoing challenges of the pandemic this year we supported 71 disabled people into mainstream jobs and created a total of 85 volunteering and work experience opportunities.

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- Our job coaching agency provided a supported employment service for disabled people who live in the borough of Bromley and the surrounding areas who have secured paid employment. We matched 28 clients with a trained job coach who worked with them on employment matters including support at interviews, inductions, travel training, performance at work and online training
- Job clubs were held weekly across the community and involved team-building exercises, IT training, mock interview practice and one-to-one job search. Over the past year we have engaged with 177 disabled people in the borough through job clubs, employment drop-ins and community outreach events
- Our Step Forward project, based at Astley Day Centre, delivered weekly pre-employability workshop sessions for people with learning disabilities. All candidates have complex needs and the sessions support them to work towards a range of person-centred outcomes. The Step Forward Project supported 15 people with learning disabilities into paid employment and 15 people into volunteering positions. We supported 7 candidates, who were furloughed during lockdown, back into their jobs
- Our Supported Internship programmes in Bromley and Bexley, in partnership with London and South East Colleges, provided placements and employment opportunities for disabled students. This year the programme supported 28 high needs internship students across Bromley and Bexley by sourcing them internship placements and providing a job coach through our job coaching agency. 7 internship students were offered paid employment at the end of their internship and six were offered a volunteer placement
- Our Pathways to Employment Programme delivered weekly workshops to 12 young people supporting them with employment preparation, interview techniques and confidence building. This year the programme has supported 3 young people into paid employment, 1 young person into education and another young person into volunteering
- Our TOP programme supported three young people to transition to the next stage of their life including from sixth form to university and from an apprenticeship and alternative education to internship opportunities.

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

1. 365 adults with learning difficulties/disabilities benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience
2. 360 adults with physical disabilities benefitted from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments.
3. 77 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence.
4. 559 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 163 new referrals to this service. A new Young Carer Group was created to work with young carers aged 16+ to support them through transition to adulthood.
5. 288 autistic young adults accessed the Autism Pathway and received support around employment, coping with lockdown and maintaining positive wellbeing.
6. The Education and Employment Pathway supported people with learning disabilities, physical disabilities, long term health conditions and mental health

issues. This year our team supported 50 disabled people into paid employment and 69 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 funds we received from a number of funders including BBC Children in Need, City Bridge Trust, Good Things Foundation, Arnold Clark Community Fund, Screwfix Foundation, Four Acre Trust, Masonic Charity Trust and the London Borough of Bromley.

Despite the difficulties of community fundraising caused by the pandemic, we marked our 70th Diamond Platinum Anniversary by setting up the Bromley 70 Challenge throughout July which encouraged people to take on challenges covering 7, 70 or even 700km. A team of Day Services staff completed an impressive 111 laps of Norman Park on July 13th raising over £600, and the challenge raised over £4,000 in total.

A Christmas raffle took place along with the resumption of supporter-led events in the local community, including quiz nights, music requests and raffles. Donations were received from several local businesses including from members of the Bromley Business Network, Identity E2E, TK Maxx & Homesense Foundation, Grove Pension Solutions Ltd and the Asda Foundation. We received community donations from Sundridge Park Golf Club, the Parochial Church Council of St Mary's Green Street Green, as well as several significant individual donations towards our vision for a Centre for Community Living. This year we were very grateful for a legacy from the H C Allen Will Trust.

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 2024. Over the next twelve months we will be expanding our services to more vulnerable and disabled people and their families. This will include opening a new Day Opportunities service in the north of the borough to meet the growing demand for day services. We will also consult with our clients to determine potential demand for evening and weekend day service provision.

We will be launching our new accredited Training Centre to provide certificated learning opportunities to support more disabled people into paid employment.

We will continue to deliver on our digitalisation strategy to not only ensure our services are accessible to as many people as possible, but also, to support more disabled people to use and benefit from technologies. This will be particularly important to support more people around the cost of living crisis to enable them to maximise their income, secure new welfare benefits and access government financial support grants.

Our new User Involvement Project will underpin everything we do and support disabled people to be at the heart of every development across the organisation and to ensure our services are high quality and person centred.

This year we will be undertaking a strategic review of our children's services to increase outreach and develop services further to meet local need. We will continue to seek

alternative premises to achieve our vision of a Centre for Community Living in the borough.

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

Despite the ongoing challenges posed by the COVID-19 pandemic, the charity remains in a strong financial position and delivered a positive financial result for the year.

The surplus for the year before including the increase in value of the charity's investment portfolio was £20,220. A final legacy donation of £56,479 was received in the year from the H C Allen Trust. Other generous donations and legacies also supported the charity's position.

Income from charitable activities increased overall by 20% with an increase in self funded income as COVID-19 restrictions eased, increased income from the Department for Work and Pension for the Job Coaching support and new grants for Core Costs received. These were offset by reduced COVID-19 funding and much less reliance on the Government's CJRS 'furlough' scheme.

Unrestricted funds showed an operating surplus of £85,291 representing an increase in income from self-funded services, together with additional commissioned and contracted services. This demonstrates the value which Bromley Mencap delivers for its beneficiaries as demand for these services continues to grow.

Restricted funds showed an operating deficit for the year of £65,070 before transfers (2020-21 surplus of £147,049). Deficits are always expected in the case of some projects which are using up income received in previous years. Deficits are either covered by fund reserves or transfers from unrestricted funds.

The investment portfolio showed a gain in value on the year of £24,018, although this has largely been reversed since the year end, by the uncertainty in the markets.

Following the end of the year, the property at No, 10 Bromley Common was sold and the mortgage repaid. This will be reflected in the accounts for 22/23.

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 £1,953,251 comprising restricted funds of £576,486 and unrestricted funds of £1,376,765. After deducting designated funds and income funds representing fixed assets, the amount of free reserves was £392,928. The level of reserves required by the policy is £459,104 and thus the charity's reserves at the year end were below the level required by the reserves policy by £66,176 (2021: £127,359). The amount of reserves required by the policy has increased over the last year by £35,408. The shortfall in reserves will be addressed in the coming year through a new fundraising strategy with a focus on corporate giving.

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. 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.

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 £471,790, representing 38% of the total invested funds at that date. The portfolio manager works within an agreed investment policy which is reviewed annually by the trustees. The overall investment objective is to provide a

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balanced return between income and capital. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement. The policy precludes direct equity investment in companies with major involvement in tobacco, pornography, gambling, high interest rate lending and armaments and also 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.

Other cash and short term deposits of £855,883 at the year end are held with a number of different institutions to reduce risk.

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.

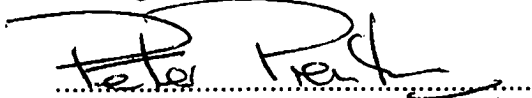
In so far as the trustees are aware:

- 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 17 October 2022 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'Peter Prentice', written over a dotted line.

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 2022 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 2022 and of its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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- 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

Date: 26 October 2022

Financial Statements for the Year Ended 31st March 2022

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Charitable Activities	2	655,608	883,856	1,539,464	1,281,740
Donations & legacies	3	97,046	12,466	109,512	756,444
Other trading activities	4	11,400	-	11,400	6,166
Investment income	5	12,534	-	12,534	3,088
Total income		776,588	896,322	1,672,910	2,047,438
Expenditure					
Expenditure on charitable activities		674,800	950,666	1,625,466	1,301,664
Expenditure on raising funds		10,501	10,726	21,227	27,907
Other expenditure		765	-	765	665
Total Expenditure	6-15	686,066	961,392	1,647,458	1,330,236
Net income / (expenditure) before net gains / (losses) on Investments		90,522	(65,070)	25,452	717,202
Net gains/(losses) on investments	19	18,788	-	18,788	72,887
Net income/(expenditure)		109,310	(65,070)	44,240	790,089
Transfers between funds		(28,549)	28,549	-	-
Net movement in funds		80,761	(36,521)	44,240	790,089
Reconciliation of funds					
Total funds brought forward at 1 April 2021		1,296,005	613,007	1,909,012	1,118,923
Total funds carried forward at 31 March 2022	23	1,376,766	576,486	1,953,252	1,909,012

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2021 or 2022 other than those included in the above statement.

The notes on pages 24 to 41 form part of these Financial Statements.

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Balance Sheet as at 31st March 2022

	Note	31 March 2022		31 March 2021	
		£	£	£	£
Fixed assets					
Tangible assets	16	1,098,483		1,035,397	
Investments	17	<u>2</u>		<u>2</u>	
		1,098,485		1,035,399	
Current assets					
Debtors	18	362,014		228,151	
Cash at bank and in hand		855,883		1,028,644	
Investments	19	<u>471,790</u>		<u>447,772</u>	
		1,689,687		1,704,567	
Liabilities					
Creditors falling due within one year	20	<u>(834,920)</u>		<u>(198,585)</u>	
Net current assets			854,767		1,505,982
Total assets less current liabilities			<u>1,953,252</u>		<u>2,541,381</u>
Creditors Amounts falling due after one year	20		-		(632,369)
Net assets			<u>1,953,252</u>		<u>1,909,012</u>
The Funds of the Charity:	23				
Restricted funds			576,486		613,007
Unrestricted funds			1,376,766		1,296,005
Total Funds			<u>1,953,252</u>		<u>1,909,012</u>

The financial statements on pages 20 to 41 were approved by the Board of Directors & Trustees on 17 OCTOBER 2022

P Prentice (Chairman)



Statement of Cash Flows for the Year Ended 31st March 2022

	Total Funds £	Prior Year Funds £	Note
Cash flows from operating activities:			
Net cash provided by operating activities	(78,263)	748,748	(Table (A) below)
Cash flows from investing activities:			
Dividends, interest and rents from investments	12,534	8,922	
Purchase of property, plant and equipment	(76,016)	(35,918)	
Purchase of investments	(5,230)	(19,917)	
Net cash used in investing activities:	(68,712)	(46,913)	
Cash flows from financing activities:			
Cash inflows from new borrowing	-	-	
Repayment of borrowing	(25,786)	(11,009)	
Net cash provided by (used in) financing activities	(25,786)	(11,009)	
 Increase/(decrease) in cash and cash equivalents in year	(172,761)	690,826	
Cash and cash equivalents at the beginning of the year	1,028,644	337,818	Table (B) below
Cash and cash equivalents at the end of the year	855,883	1,028,644	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)	44,240	790,089
Adjustments for:		
Depreciation charges	12,930	10,275
Unrealised (gain)/loss on investments	(18,788)	(67,970)
Dividends & Interest from investment	(12,534)	(8,922)
(Increase)/decrease in stocks	-	136
(Increase)/decrease in debtors	(133,863)	23,458
Increase/(decrease) in creditors	29,752	1,682
Net cash provided by/(used in) operating activities	(78,263)	748,748

B: Analysis of cash and cash equivalents	Current Year £	Prior Year £
Cash in hand	81,820	148,602
Notice deposits (less than 90 days)	774,063	880,042
Total cash and cash equivalents	855,883	1,028,644

Analysis of change in net debt

	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	148,602	(66,782)	-	81,820
Cash equivalents	880,042	(105,979)	-	774,063
Sub-total	1,028,644	(172,761)	-	855,883
Loans falling due within one year	(25,122)	(606,581)	-	(631,703)
Loans falling due after more than one year	(632,369)	632,369	-	-
TOTAL	371,153	(146,973)	-	224,180

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.

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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

As the newly purchased building is not yet in the condition necessary for it to be capable of operating in the manner intended by management, we have decided not to apply a depreciation charge in this year's accounts.

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

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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.

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 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income from:			
Charitable activities	246,248	1,035,492	1,281,740
Donations & legacies	740,908	15,536	756,444
Other trading activities	6,166	-	6,166
Investment income	3,088	-	3,088
Total Income	996,410	1,051,028	2,047,438
Expenditure			
Expenditure on charitable activities	399,480	902,184	1,301,664
Expenditure on raising funds	26,112	1,795	27,907
Other expenditure	665	0	665
Total Expenditure	426,257	903,979	1,330,236
Net income / (expenditure) before net gains / (losses) on Investments	570,153	147,049	717,202
Net gains/(losses) on investments	72,887	-	72,887
Net income/(expenditure)	643,040	147,049	790,089
Transfers between funds	(9,230)	9,230	-
Other recognised gains/(losses):			
Provision for pension scheme deficit	-	-	-
Net movement in funds	633,810	156,279	790,089
Reconciliation of funds			
Total funds brought forward at 1 April 2020	662,195	456,728	1,118,923
Total funds carried forward at 31 March 2021	1,296,005	613,007	1,909,012

2. Income from Charitable Activities

	2022		2021	
Restricted funds	£	£	£	£
Employment Services				
Bromley Third Sector Enterprise	105,270		104,440	
London Borough of Bromley	72,720		72,720	
		177,990		177,160
Children, Adult & Family Services				
London Borough of Bromley	154,266		193,081	
Bromley Third Sector Enterprise	294,816		292,909	
London Community Fund COVID Wave 3	-		34,000	
London Borough of Bromley	41,414		41,414	
Community Links	4,950		10,000	
National Lottery Community Fund	82,570		80,179	
National Lottery COVID Funding	-		66,000	
London Community Foundation	-		2,450	
Good Things Foundation	1,000		-	
Arnold Clark	1,000		-	
Screwfix Foundation	5,000		-	
Community Waves	3,253		-	
Four Acre Trust	18,245		-	
Baily Thomas	-		5,000	
Royal Mencap	3,038		2,482	
Masonic Charity Trust	8,947		-	
Bromcare Homes – Independent Living Fund	-		23,902	
Bromcare Homes – Colin Tamblyn Fund	-		3,608	
LBB – Early Years Equipment Fund	-		4,731	
The Leathersellers Company	15,000		15,000	
BBC Children in Need	29,995		37,355	
Groundwork UK	16,248		3,749	
Other Income from Charitable Activities	493		2,905	
Donated Services & Facilities	-		360	
		680,235		819,125
The Lodge				
City Bridge Trust	24,150		31,553	
Groundwork UK	1,481		494	
Baily Thomas	-		5,000	
Cycling Grants London	-		2,160	
		25,631		39,207
		883,856		1,035,492

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Unrestricted Funds

Direct Payments & Self Funders	361,188	137,466
City Bridge Trust	50,000	-
Royal Mencap	58,000	-
London & South East Colleges	48,633	32,244
London Borough of Bromley	-	44,270
Department for Work and Pensions	119,845	26,850
Leisure Activity Income	1,168	228
Small contracts	15,325	5,190
Miscellaneous Income	1,449	-
	655,608	246,248
	1,539,464	1,281,740

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Legacies:				
HC Allen Trust	56,479	-	56,479	525,000
K Goldman	-	-	-	5,000
Sundry	-	7,150	7,150	1,258
Donations & Core Costs Funding:				
D Pope	-	-	-	26,667
Sundridge Park Golf Club	-	-	-	7,223
HMRC Job Retention Scheme Grants	6,595	-	6,595	116,724
City Bridge Trust	-	-	-	16,097
Baily Thomas	-	-	-	5,000
Sir Jules Thor Trust	-	-	-	1,250
Identity E2E	5,000	-	5,000	4,000
BBC Children in Need	-	-	-	4,862
Community Fundraising Donations	17,297	-	17,297	15,326
B&Q Foundations	-	-	-	5,000
The Haremead Trust	-	-	-	5,000
Other Donations	11,675	5,316	16,991	18,037
	97,046	12,466	109,512	756,444

The aggregate value of unconditional donations from Trustees was £335 (2021: £224)

4. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Community Fundraising activities	5,940	-	5,940	2,865
Sales from Lodge Kiosk/Bike Sales	3,160	-	3,160	1,001
Donated Services & Facilities	2,300	-	2,300	2,300
	11,400	-	11,400	6,166

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Interest on Investment Portfolio	9,738	-	9,738	-
Bank Interest Receivable – UK	2,796	-	2,796	3,088
	12,534	-	12,534	3,088

6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2022	Total 2021
	£	£	£	£	£
Charitable Activities					
Employment Services	299,803	38,774	99,055	437,632	279,397
Children, Adult & Family Services	664,011	180,741	126,597	971,349	867,377
Bromley Scope	9,624	1,678	2,809	14,111	13,573
The Lodge	110,562	28,649	17,098	156,309	104,013
No 10	11,762	28,721	2,430	42,913	35,053
Other Charitable Activities	2,365	787	-	3,152	2,251
	1,098,127	279,350	247,989	1,625,466	1,301,664
Cost of Fundraising	22,843	(11,332)	9,716	21,227	27,907
Other Expenditure	182,738	75,732	(257,705)	765	665
	1,303,708	343,750	-	1,647,458	
2021	1,071,588	258,648	-		1,330,236

7. Expenditure - Other Direct Costs

	2022		2021	
	£	£	£	£
Cost of Charitable Activities				
Activity costs: Leaders, Hall Hire, Resources	68,599		26,127	
Childminder Costs	16,754		15,801	
Computer Costs	36,221		38,448	
Telephone, Postage, Printing & Stationery	11,184		8,657	
Staff Training	8,306		6,362	
Subcontracted Workshops	6,828		3,548	
Non Capital Furniture & Equipment	5,409		3,663	
Travel Costs	4,308		2,271	
Depreciation	11,549		9,028	
Recruitment & Other Staff Costs	4,885		5,639	
Professional Fees & Subscriptions	119		14,110	
Other Costs	53,981		24,160	
Gifts and Services in Kind	-		360	
Mortgage Interest	21,386		20,025	
Fundraising Charge	29,821		30,912	
		279,350		209,111
Cost of Fundraising				
Fundraising & Publicity	18,489		13,354	
Fundraising Charge	(29,821)		(30,912)	
		(11,332)		(17,558)
		268,018		191,553

8. Expenditure - Support Costs

	2022 £	2021 £	
Management Costs			
Staff Costs	119,822	97,017	
HR Services	6,478	4,200	
Other Costs	4,729	10,169	
	<u>131,029</u>	<u>111,386</u>	
Accounting Costs			
Staff Costs	60,235	62,900	
Payroll Costs	2,039	2,113	
Other Costs	4,995	2,942	
	<u>67,269</u>	<u>67,955</u>	
Office Costs			
Rent & Rates	27,156	21,526	
Other Premises Costs	8,807	7,943	
Insurance	4,240	3,613	
Other Costs	11,533	11,179	
	<u>51,736</u>	<u>44,261</u>	
Governance Costs			
Audit Fees	5,326	5,026	
Other Costs	2,345	366	
	<u>7,671</u>	<u>5,392</u>	
	<u>257,705</u>	<u>228,994</u>	

9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Lodge Costs	Total 2022	Total 2021
	£	£	£	£	£	£	£
Employment Services	53,750	18,542	23,616	3,147	-	99,055	61,586
Children, Adult and Family Services	60,263	37,952	24,854	3,528	-	126,597	128,512
Bromley Scope	1,524	526	670	89	-	2,809	2,932
The Lodge	11,563	3,988	870	677	-	17,098	17,375
Fundraising	2,611	5,805	1,147	153	-	9,716	13,444
Other (No 10)	1,318	456	579	77	-	2,430	5,145
	<u>131,029</u>	<u>67,269</u>	<u>51,736</u>	<u>7,671</u>	<u>-</u>	<u>257,705</u>	
2021	111,386	67,956	44,260	5,392	-		<u>228,994</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:

	2022	2021
	£	£
Wages & salaries	1,190,069	982,071
Social security costs	81,387	62,234
Pension costs	32,252	27,283
	<u>1,303,708</u>	<u>1,071,588</u>

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

	2022	2021
Employment Services	10.75	6.5
Children, Adult & Family Services	24.50	19.75
Bromley Scope	.5	.5
The Lodge	2.75	2.75
Management & Fundraising	5.0	4.5
	<u>43.5</u>	<u>34.0</u>

The average number of employees in the Money Purchase Pension Scheme was 39 in 2022 (2021:36). 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.

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Redundancy payments totalling £0 (2021: £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 117 (2021: 113).

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

	2022	2021
£60,000 - £69,999	-	1
£70,000 - £74,999	1	-

The aggregate remuneration of key management personnel was £181,361 (2021: £166,574)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £8,511 (2021: £7,073).

11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2022	2021
	£	£
Operating lease rentals:		
Property	25,656	20,210
Depreciation	12,930	10,275
Auditor's remuneration:		
Audit fees	5,326	5,000

12. Donated Services and Facilities

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

	2022	2021
	£	£
Big Yellow – Storage	2,300	2,300
Other	-	360
	<u>2,300</u>	<u>2,660</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 £1,610 (2021: £2,171).

14. Grants to Families

Grants to the value of £792 were paid out during the year (2021: £2,431).

15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2021: £NIL).

No expenses were reimbursed to Trustees during the year (2021: £NIL).

There were no related party transactions (2021: £nil).

16. Tangible Fixed Assets

	Land & Buildings £	Office Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2021	1,017,788	69,026	12,135	1,098,949
Additions	62,867	12,309	840	76,016
Disposals	-	-	-	-
At 31 March 2022	1,080,655	81,335	12,975	1,174,965
Depreciation				
At 1 April 2021	-	51,682	11,870	63,552
Charge for year	-	12,630	300	12,930
Disposals	-	-	-	-
At 31 March 2022	-	64,312	12,170	76,482
Book value at 31 March 2022	1,080,655	17,024	804	1,098,483
Book value at 31 March 2021	1,017,788	17,344	265	1,035,397

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

	2022	2021
	£	£
Due within one year		
Prepayments	15,618	17,223
Trade Debtors	275,458	143,870
Other debtors	67,282	60,722
Accrued income	3,656	6,336
	<u>362,014</u>	<u>228,151</u>

19. Investments

	2022	2021
	£	£
Investments at market value brought forward	447,772	359,885
Additions	-	15,000
Income including deposit interest	9,738	8,922
Management Fees	(4,508)	(4,005)
Unrealised gain/(loss) on investment	18,788	67,970
	<u>471,790</u>	<u>447,772</u>

20. Creditors

	2022 £	2021 £
Due within one year		
Other Taxation & Social Security costs	22,657	17,957
Other creditors & accruals	114,860	116,505
Mortgage Repayments	631,703	25,122
Deferred income	65,700	39,001
	<u>834,920</u>	<u>198,585</u>
Due after one year		
Mortgage Repayments	-	632,369
	<u>834,920</u>	<u>830,954</u>

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

Deferred income represents income received for services due to start on or after 1st April 2022, where costs have been included from that date onwards.

	2022 £	2021 £
Balance at beginning of year	39,001	71,284
Amounts released to income	(39,001)	(71,284)
Amounts deferred in the year	65,700	39,001
Balance at the end of the year	<u>65,700</u>	<u>39,001</u>

21. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2022 are as follows:-

	Land & Buildings £	Other Leases £	Total 2022 £	Total 2021 £
Payable				
Within one year	22,500	-	22,500	15,000
	<u>22,500</u>	<u>-</u>	<u>22,500</u>	<u>15,000</u>

22. Analysis of Net Assets between Funds

	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)
Long term liabilities	-	-	-
	<u>1,376,766</u>	<u>576,486</u>	<u>1,953,252</u>

Prior Year	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Tangible fixed assets	1,023,196	12,201	1,035,397
Investment Assets	2	-	2
Current assets	1,030,388	674,179	1,704,567
Current liabilities	(125,212)	(73,373)	(198,585)
Long term liabilities	(632,369)	-	(632,369)
	<u>1,296,005</u>	<u>613,007</u>	<u>1,909,012</u>

23. Movements in Funds

	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	23,902	-	-	(23,902)	-	-
Centre for Community Living	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	674,244	776,588	(686,066)	55,261	18,788	838,815
	<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>

Bromley Mencap

Prior Year

	Balance 1 April 2020	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2021
	£	£	£	£	£	£
Restricted Funds						
Employment Services Children, Adult & Family Services	36,383	187,692	(185,586)	-	-	38,489
Scope Funds	206,148	822,655	(664,510)	9,230	-	373,523
The Lodge	213,758	370	(13,572)	-	-	200,556
No 10	-	40,311	(40,311)	-	-	-
	439	-	-	-	-	439
	<u>456,728</u>	<u>1,051,028</u>	<u>(903,979)</u>	<u>9,230</u>	<u>-</u>	<u>613,007</u>
Unrestricted Funds						
Designated Funds						
Employment Services Children, Adult & Family Services	10,620	-	-	8,210	-	18,830
	46,272	-	-	13,970	-	60,242
Cotmandene	-	-	-	23,902	-	23,902
No 10	-	-	-	500,000	-	500,000
The Lodge	9,793	-	-	8,994	-	18,787
	<u>66,685</u>	<u>-</u>	<u>-</u>	<u>555,076</u>	<u>-</u>	<u>621,761</u>
General Funds	595,510	996,410	(426,257)	(564,306)	72,887	674,244
	<u>662,195</u>	<u>996,410</u>	<u>(426,257)</u>	<u>(9,230)</u>	<u>72,887</u>	<u>1,296,005</u>
Total Funds	<u>1,118,923</u>	<u>2,047,438</u>	<u>(1,330,236)</u>	<u>-</u>	<u>72,887</u>	<u>1,909,012</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 £28,549 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2021: £9,230).

Purposes of Designated Funds

The Board has set aside £37,951 (2021: £97,860) 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 a Centre for Community Living.

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 £459,104 (2021: £423,696).

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 2022 (2021: 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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