



# Bromley Mencap

## Report and Accounts for the year ending 31<sup>st</sup> March 2021

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

B Austyn-Jones  
M Deves  
G Gostt  
K Farina  
P Nash  
J Spencer

**Key Management Personnel**

E Lynch MBE	Chief Executive
M Mason	Assistant Chief Executive (Left May 20)
S Barnes	Deputy Chief Executive (Joined Oct 20)
C Stone	Head of Services (Children & Adults)
S Vinall	Head of Education and Employment (Left Dec 20)

**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

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## **Trustees' Annual Report**

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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 2021.

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.

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## **Structure, Governance & Management**

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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.

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## **Objectives, Activities & Public Benefit**

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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.

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## Fundraising

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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.

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## **Achievements & Performance**

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### **Chairman's Report**

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I think it goes without saying that the last year has been the most unusual and challenging that the majority of us can remember. In spite of this, Bromley Mencap has continued to provide a wide range of services to very many people. To do this, staff have introduced innovative ways of working, in many cases using new technology. This has been made possible by various grants and support enabling us to acquire the appropriate equipment.

The driving force behind all of this are the staff and volunteers of Bromley Mencap. Never before have they needed to adapt so rapidly and carefully to all the changes and regulations impacted by a pandemic, but they have done so in the most amazing manner.

I am always proud to be associated with Bromley Mencap and this year especially, more than ever. I wish to put on record my thanks and admiration to all the staff, volunteers, and Trustees of Bromley Mencap for all that they do.

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### **Chief Executive's Report**

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The organisation faced, without doubt, the most testing and uncertain year in our history but, I am delighted to report that Bromley Mencap had a very successful, albeit mainly virtual, year. Our fantastic team of staff and volunteers continued to rise to the challenge and found new and innovative ways to deliver services and support to disabled people, carers and families. Our funders were very understanding of the unusual circumstances we were in and proved to be flexible and supportive of the challenging environment in which we had to work. This support, along with the government HMRC Furlough Scheme, were essential to enabling us to both maintain our services and support even more people in need throughout the year.

Some of our key achievements this year include:

- Rolling out a successful digitalisation programme across the organisation to ensure staff were supported to deliver more services virtually to our clients.
- Securing new funding from a range of Covid-19 funding opportunities and new grants to support the work of the organisation and the increased demand for our services.
- Responding to the challenges of the COVID-19 pandemic and continually reorganising and developing services to be delivered safely and through virtual platforms.
- Finalising our vision and architectural drawings for our new Centre for Community Living.

- Retaining our quality standards following rigorous virtual assessments.
- Successfully reopening our community self-funded services following lockdowns and delivering within Covid-19 safety compliant environments.
- In line with our Strategic Plan, launching new projects, in partnership with other organisations, including our Round the World Challenge and Bike Hire Scheme.

Our biggest piece of work this year was overseeing the digitalisation of all our services and supporting staff and volunteers through new equipment and training in how to deliver quality services through virtual platforms. We are grateful for new funding and grants from the London Community Response Fund Wave 3, the Lottery's Coronavirus Fund, Let's Get Digital and Digital Lifeline. This funding enabled us to provide a total of 85 tablets and laptops to disabled people and their families and 21 laptops for staff. Staff received training in how to produce short films of services and activities for beneficiaries to engage with creative and innovative sessions remotely. We also provided training for disabled people to use new technologies which opened new opportunities in a digital world. In total 145 disabled people and carers using our services have benefited from this work. As part of this development we have produced a library of all our new films, podcasts and virtual activity sessions on our website.

The London Community Response Fund Wave 3 and the Lottery's Coronavirus Fund also enabled us to undertake risk assessments of our premises and equip our offices and activities to ensure they were Covid-19 safe and compliant with Public Health England regulations. This allowed us to safely re-open our community based services and for staff to return to work from the office during lockdown.

In January we launched a new Round The World Challenge activity in partnership with Community Links Bromley, MyTime Active and Palace for Life Foundation and funded by Royal Mencap. The Round the World Challenge supports people with a learning disability to get outside and get active in a way that is flexible, fun, and empowering. The Challenge includes fun sporting and physical activities and will run for 12 months. Activities started off virtually and have included football, dance, keep fit and Tai Chi.

Demand for our support increased significantly, and over the last twelve months we saw 1,200 new referrals across all services. Quality lies at the heart of our services and, following comprehensive virtual assessments, we achieved re-accreditation for Investors in People and the Advice Quality Standard, and we retained the DWP Disability Confident award.

Investors in People is a recognition that an organisation looks to improve performance and realise objectives through the management and development of its people.

Following our assessment Bromley Mencap was found to have a:

*'...very engaged workforce, where people are delighted to be providing a worthwhile and professional service to people in need.'*

Furthermore 100% of staff consulted felt that Bromley Mencap had a positive impact on society.

The Advice Quality Standard is the quality mark for organisations that provide advice to the public on social welfare issues. Organisations that hold the Standard are able to demonstrate they are easily accessible, effectively managed, and employ staff with the skills and knowledge to meet the needs of their clients. The assessor wrote:

*'...a number of Areas of Good Practice were identified during the assessment. Areas of Good Practice are where the organisation has exceeded the Standard to a significant extent and/or has developed an innovative approach to service delivery. It was an enjoyable experience to witness the dedication and commitment of the team to deliver its service in challenging times.'*

Despite all meetings becoming virtual we remained active in many key strategic and operational groups within Bromley. 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 (including priority lead for the Education and Employment Project)
- Bromley Mobility Forum
- Learning Disability Mortality Review Steering Group
- Learning Disability Carers Forum
- Learning Disability Working Group
- Learning Disability Partnership Board and
- Learning Disability Hubs Providers Group

Our partnership working continued throughout the year and, despite the challenges of remote working, we maintained many successful collaborative working opportunities with the following organisations:

- Bromley Third Sector Enterprise
- Certitude
- CASPA
- London and South East Colleges
- Parkwood Hall School
- Royal Mencap
- MyTime Active
- Palace for Life Foundation

Through our outreach programmes 18 new families took out membership of the organisation and we now have 1,000 members.

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 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 include:

- Our Day Opportunities community based programme for disabled adults delivered outcomes around independence, life skills and working towards



employment. The scheme continued to run at our West Wickham site, albeit on a reduced basis, throughout much of the pandemic and with comprehensive risk assessments in place. The sessions were key to providing short breaks and respite to parents and carers when most other community support had been suspended. It also led to reduced isolation, independence and positive wellbeing for our clients. The Scheme ran for 4 days per week for 36 clients.

- During the strictest lockdown periods we provided activity packs to Day Opportunities clients at their homes, Zoom sessions and emotional support. We are grateful to Direct Line for funding to support this work. We also provided staff to deliver one-to-one support to both the client and their family in their own homes.
- Our Personal Assistant Agency provided person centred support to a small group of disabled adults either in their home or within the local community. The service is rated as 'Good' by the Care Quality Commission. Additional training was provided in terms of infection control, and all our domiciliary care staff were part of an early testing programme which was rolled out across the country.
- 20 students attended training courses in Horticulture, Catering and Bicycle Maintenance at our community hub. The Lodge continued to deliver face-to-face services throughout much of pandemic. Zoom sessions, with resource packs, were delivered when the face-to-face sessions were suspended. Work experience placements had to be put on hold during this period due to Covid-19 restrictions.
- Our community hub provided cycling courses for disabled adults and family cycling sessions, as part of funding we received from Cycle London Grants. Following the suspension of the service during the first pandemic lockdown we were able to extend the sessions during the summer period when restrictions lifted.
- We successfully applied for a grant from the London Community Response Fund Wave 1, to deliver an emergency shopping and medication service for our most vulnerable clients and their families. Members of staff and volunteers shopped and delivered groceries and medication to 77 families so they were able to continue to safely isolate.
- We set up a Podcast Project, and initially produced 10 podcasts on a bi-weekly basis, which were shared with all our members and partner organisations. Clients were invited to send in 'shout-outs' for their friends and make requests. This enabled staff to keep in touch with their clients via the podcast as well as share easy read and accessible public health messages about keeping safe during the pandemic.

We continued to be successful in supporting people to access welfare benefits through our Lottery funded Community Outreach Project. This year we helped disabled people and carers secure new annual income of over £150,000. We had a 100% success rate at welfare benefit tribunals where back payments exceeded £10,000 together with the reinstatement of benefits for those affected. We successfully applied for grants to provide disabled people and carers with new white goods, beds and specialist equipment.

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

- Support to over 1,400 families through our telephone helpline and at professional meetings with schools, the local authority and health professionals
- The Autism Family Support Service delivered bi-weekly virtual drop-ins for parents, 4 workshops and 3 introductory courses led by Ambitious about Autism. This service received 180 new referrals, far in excess of the expectations of the contract
- Our Children's Wellbeing Service, funded by BBC Children in Need, was unable to provide our usual coach trips but provided a broad range of virtual activities including cookery, craft, pottery, museum visits, a virtual zoo trip and yoga. These were very popular and received positive feedback from the 240 people who accessed the service this year
- Delivery of 26 online workshops, using Zoom, each for adults with learning disabilities and adults with physical disabilities covering issues including fire safety, accessing technology, winter wellbeing, coping with bereavement, preventing falls, managing debt and cooking on a budget. In addition we delivered a series of information sessions relating to Covid-19, emotional wellbeing and advice on the vaccine
- 14 families accessed our Saturday Club Respite Project which was delivered remotely. Resource bags and instructional videos from facilitators, who were known to the clients, made 'Saturday Club' a virtual reality for families. Some clients chose to be supported by our Saturday Club staff team one-to-one, which provided a short break for parents/carers
- 3 families accessed our home based sitting service
- 17 families used our buddying project through self-funding or as part of their Council funded short breaks package
- 107 disabled adults attended Monday Afternooners, Keep Fit, the Outdoor Activities Club and Zoom Dances
- 25 informative workshops and lunches were provided for mutual carers as well as a monthly cookery class
- 50 families received 7,964 hours of support from our Short Breaks Service through Childminders, Sitters, Community Support Workers or Buddies.

Our Education and Employment Service delivered five different contracts over the last year. Unfortunately, due to the pandemic, we had to put a hold on our Pathways to Employment programmes, in partnership with local schools and colleges, which provided work taster sessions for disabled students. We also had to postpone our Young Disabled Peoples' Employment Project which supports disadvantaged young people with work experience opportunities in the local community.

Despite the challenges of the pandemic this year we supported 32 disabled people into mainstream jobs and created a total of 52 volunteering and work experience opportunities.

- 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 25 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 had 30 different disabled people attending our virtual Bromley Well Job Clubs from different projects each week with 60% of them achieving paid employment and volunteering opportunities.
- Our Step Forward project, based at Astley Day Centre, delivered weekly virtual pre-employability sessions for people with learning disabilities. 138 workshops were held for 30 candidates with 703 attendances. All candidates have complex needs and the workshops support them to work towards a range of person-centred outcomes. To support the virtual workshops a weekly themed employment activity pack was mailed to each candidate. Two candidates were supported into volunteering opportunities and 7 furloughed candidates received 100% of their salaries and were supported to retain 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 38 students into work experience placements and 5 young people into employment.
- Throughout the year we supported 15 people with furlough matters helping them to retain their jobs during a period of great uncertainty.

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

1. 347 adults with learning difficulties/disabilities benefited from individual support and a range of workshops and drop-ins to enhance independence and resilience.
2. 345 adults with physical disabilities benefitted from workshops and drop-ins and were supported individually to enhance their independence and manage their medical impairments.
3. 62 mutual carers received individual support at health related meetings, solicitors, banks, social care and with their general correspondence.
4. 321 young carers were supported by our trained Advisors. 261 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 107 new referrals to this service. A new Young Carer Group was created and works with 22 young carers aged 16+ to support them through transition to adulthood.
5. 315 Autistic young adults accessed the Autism Pathway and received support around employment, coping with lockdown and maintaining positive wellbeing.
6. Through the Education and Employment Pathway we supported people with learning disabilities, physical disabilities, long term health conditions and mental health issues into outcomes of paid employment, volunteering and work taster sessions. This year our education and employment team supported 27 disabled people into paid employment and 50 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 the London Community

Response Fund Waves 1 and 3, the Lottery Coronavirus Fund, the HMRC Furlough Scheme, Direct Line, Baily Thomas Foundation, the London Borough of Bromley, Community Waves, Sir Jules Thor Trust, The Haremead Trust, the B & Q Foundation and City Bridge Trust.

Many supporters took on various challenges, both virtual and live, to raise funds for us throughout the year. These included the 2.6 Challenge, the virtual London Marathon and a Ben Nevis sponsored climb. Summer and Christmas raffles took place along with virtual and online quiz nights.

We were the nominated Charity of the Year for Sundridge Park Golf Club and Orpington & Bromley District Sunday Football League.

Donations were received from several local businesses including Identity E2E, TK Maxx & Homesense Foundation, Grove Pension Solutions Ltd and various Waitrose branches. We received community donations from local Rotary Clubs and Emanuel United Reform Church, legacies and in memoriam donations.

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.

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## **Future Strategy**

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Our future strategy is outlined in our Strategic Plan 2019 to 2024. We will build on our learning from the last twelve months and ensure all our services are accessible to a wide range of people. This will include producing more virtual activities and ensuring services are aligned with our digitalisation strategy.

Due to delays caused by the pandemic, over the next twelve months, we will be prioritising securing planning permission for our property on Bromley Common and undertaking building work to develop it into a Centre for Community Living. This will become a new head office and accessible base for some of our core activities.

We will be reviewing all our services to ensure they are person-centred and user-led. To do this we will be setting up a new User Involvement Project, and beneficiaries of our services will visit our activities to quality check them and make any recommendations for improvement.

We will be expanding our range of day services by establishing new hubs across the borough. We will use our successful Day Opportunities model of provision to meet the increasing demand for day services within local communities. We will also be developing further supported employment schemes to help growing numbers of young disabled people into work, volunteering and training.

The strategy for the organisation is to continue to build on our strengths to provide more and better services to disabled people and their families and carers. Coupled with this we intend to develop the organisation in ways that will benefit the people with whom we work.

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## Financial Review

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### Financial Position and Performance

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Despite the challenges posed by the COVID-10 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 £717,202. The charity received a legacy donation of £525,000 in the year from the H C Allen Trust, of which the trustees have agreed to designate £500,000 towards the project to develop the charity's proposed new facility for community living at No.10 Bromley Common. Other generous donations and legacies also supported the charity's position.

Income from charitable activities was almost flat in total. There was a significant decrease in income from self funded services due to the restrictions in delivery imposed by the pandemic (decrease of £137,203, 50%). However, this was mitigated by grants received to cover core costs and the Government's CJRS 'furlough' scheme.

Restricted funds showed an operating surplus for the year of £147,049 before transfers (2019-20 deficit of £41,669). This is an unusually high figure principally due to funds being received in 2020-21 where the associated activities and therefore expenditure were less due to COVID restrictions and lockdowns. The charity expects that activity levels and expenditure will increase in 2021-22 and restricted funds are forecast to show an operating deficit as the timing effect unwinds.

The investment portfolio showed a gain in value on the year of £72,887. This more than recovered losses incurred following general stock market falls in March 2020. £15,000 was added to the portfolio during the year. The year's large surplus has principally been invested in cash funds as the charity anticipates using the funds in the next 12-18 months on the redevelopment of No.10 Bromley Common.

The charity accepted a further capital repayment holiday of 6 months on its commercial mortgage which expired in October 2020.

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### Reserves Policy

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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 £1,909,012 comprising restricted funds of £613,007 and unrestricted funds of £1,296,005. After deducting designated funds, income funds representing fixed assets and the pension reserve, the amount of free reserves was £296,337. The level of reserves required by the policy is £423,696 and thus the charity's reserves at the year end were below the level required by the reserves policy by £127,359 (2020: £210,688 deficit). The amount of reserves required by the policy has decreased over the last year by £41,248

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## **Risk Management**

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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.

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## **Investment Policy**

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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 £447,772, representing 34% 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 balanced return between income and capital. The detailed policy includes specifications of the portfolio mix and benchmarks for performance measurement. The policy does not specify any social, environmental or ethical considerations to be taken into account but reserves the right for the Trustees to exclude investment in companies that carry on activities contrary to Bromley Mencap's aims or which would damage the charity's reputation. During the year £15,000 was added to the investment portfolio.

Other cash and short term deposits of £1,028,644 at the year end are held with a number of different institutions to reduce risk.

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## Statement of Trustees' Responsibilities

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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.

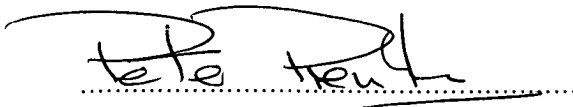
In so far as the trustees are aware:

- 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 20 Sep 2021 and signed on its behalf.

  
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**P Prentice (Chairman)**

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## **Independent Auditor's Report to the Members of Bromley Mencap**

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### **Opinion**

We have audited the financial statements of Bromley Mencap (the 'charitable company') for the year ended 31 March 2021 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 2021 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](http://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**

*18 October 2021*

## Financial Statements for the Year Ended 31st March 2021

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Charitable activities	2	246,248	1,035,492	1,281,740	1,240,764
Donations & legacies	3	740,908	15,536	756,444	78,700
Other trading activities	4	6,166	-	6,166	15,901
Investment income	5	3,088	-	3,088	4,611
<b>Total income</b>		<b>996,410</b>	<b>1,051,028</b>	<b>2,047,438</b>	<b>1,339,976</b>
<b>Expenditure</b>					
Expenditure on charitable activities		399,480	902,184	1,301,664	1,269,997
Expenditure on raising funds		26,112	1,795	27,907	35,530
Other expenditure		665	0	665	15,534
<b>Total Expenditure</b>	6-15	<b>426,257</b>	<b>903,979</b>	<b>1,330,236</b>	<b>1,321,061</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>570,153</b>	<b>147,049</b>	<b>717,202</b>	<b>18,915</b>
Net gains/(losses) on investments	20	72,887	-	72,887	(16,328)
<b>Net income/(expenditure)</b>		<b>643,040</b>	<b>147,049</b>	<b>790,089</b>	<b>2,587</b>
Transfers between funds		(9,230)	9,230	-	-
<b>Other recognised gains/(losses):</b>					
Provision for pension scheme deficit		-	-	-	4,973
<b>Net movement in funds</b>		<b>633,810</b>	<b>156,279</b>	<b>790,089</b>	<b>7,560</b>
<b>Reconciliation of funds</b>					
Total funds brought forward at 1 April 2020		662,195	456,728	1,118,923	1,111,363
<b>Total funds carried forward at 31 March 2021</b>	24	<b>1,296,005</b>	<b>613,007</b>	<b>1,909,012</b>	<b>1,118,923</b>

All of the above results are derived from continuing activities.

The company had no recognised gains or losses for 2020 or 2021 other than those included in the above statement.

The notes on pages 25 to 39 form part of these Financial Statements.

**Balance Sheet at 31st March 2021**

	Note	31 March 2021		31 March 2020	
		£	£	£	£
Fixed assets					
Tangible assets	16	1,035,397		1,009,754	
Investments	17	<u>2</u>		<u>2</u>	
		1,035,399		1,009,756	
Current assets					
Stock	18	-		136	
Debtors	19	228,151		251,609	
Cash at bank and in hand		1,028,644		337,818	
Investments	20	<u>447,772</u>		<u>359,885</u>	
		1,704,567		949,448	
Liabilities					
Creditors falling due within one year	21	<u>(198,585)</u>		<u>(184,062)</u>	
<b>Net current assets</b>		1,505,982		765,386	
<b>Total assets less current liabilities</b>		<u>2,541,381</u>		<u>1,775,142</u>	
Creditors					
Amounts falling due after one year	21	(632,369)		(656,219)	
<b>Net assets</b>		<u>1,909,012</u>		<u>1,118,923</u>	
The Funds of the Charity:	24				
Restricted funds		613,007		456,728	
Unrestricted funds		1,296,005		662,195	
<b>Total Funds</b>		<u>1,909,012</u>		<u>1,118,923</u>	

The financial statements on pages 21 to 39 were approved by the Board of Directors & Trustees on 20th Sept 2021

P Prentice (Chairman)

Peter Prentice

M Moore (Director)

M.C. Moore

## Statement of Cash Flows for the Year Ended 31st March 2021

	Total Funds £	Prior Year Funds £	Note
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by operating activities</b>	752,753	148,338	(Table (A) below)
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment	(35,918)	(1,000,454)	
Purchase of investments	(15,000)	-	
<b>Net cash used in investing activities:</b>	(50,918)	(1,000,454)	
<b>Cash flows from financing activities:</b>			
Cash inflows from new borrowing	-	668,500	
Repayment of borrowing	(11,009)	-	
<b>Net cash provided by (used in) financing activities</b>	(11,009)	668,500	
Increase/(decrease) in cash and cash equivalents in year	690,826	(183,616)	
Cash and cash equivalents at the beginning of the year	337,818	521,434	Table (B) below
<b>Cash and cash equivalents at the end of the year</b>	1,028,644	337,818	Table (B) below

<b>A: Reconciliation of net movement in funds to net cash flow from operating activities</b>	Current Year £	Prior Year £
<b>Net movement in funds for the year (as per the Statement of Financial Activities)</b>	790,089	7,560
<b>Adjustments for:</b>		
Depreciation charges	10,275	7,590
Unrealised (gain)/loss on investments	(72,887)	16,328
Withdrawal from Investment Portfolio	-	200,000
Converting Aldermore Bond to Instant Access A/C	-	85,015
Increase/(decrease) in pension provision	-	(40,000)
(Increase)/decrease in stocks	136	(73)
(Increase)/decrease in debtors	23,458	(136,128)
Increase/(decrease) in creditors	1,682	8,046
<b>Net cash provided by/(used in) operating activities</b>	752,753	148,338

<b>B: Analysis of cash and cash equivalents</b>	Current Year £	Prior Year £
Cash in hand	148,602	55,296
Notice deposits (less than 90 days)	880,042	282,522
<b>Total cash and cash equivalents</b>	1,028,644	337,818

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**Analysis of change in net debt**


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	At start of year £	Cashflows £	Other non-cash changes	At end of year
Cash	55,296	93,306	-	148,602
Cash equivalents	282,522	597,520	-	880,042
<b>Sub-total</b>	<b>337,818</b>	<b>690,826</b>	<b>-</b>	<b>1,028,644</b>
Loans falling due within one year	(12,281)	(12,841)	-	(25,122)
Loans falling due after more than one year	(656,219)	23,850	-	(632,369)
<b>TOTAL</b>	<b>(330,682)</b>	<b>701,835</b>	<b>-</b>	<b>371,153</b>



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## Notes to the Accounts

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### 1. Accounting Policies

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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.

## Bromley Mencap

### 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 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

## Bromley Mencap

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 31<sup>st</sup> March 2020.

### Previous Year's Statement of Financial Activity

## Statement of Financial Activities for the Year Ended 31 March 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
<b>Income</b>			
<i>Income from charitable activities</i>	395,061	845,703	1,240,764
<i>Donations &amp; legacies</i>	60,693	18,007	78,700
<i>Income from other trading activities</i>	15,901	-	15,901
<i>Investment income</i>	4,611	-	4,611
<b>Total income</b>	476,266	863,710	1,339,976
<b>Expenditure</b>			
<i>Expenditure on charitable activities</i>	378,169	891,828	1,269,997
<i>Expenditure on raising funds</i>	34,040	1,490	35,530
<i>Other expenditure</i>	3,473	12,061	15,534
<b>Total Expenditure</b>	415,682	905,379	1,321,061
<i>Net gains/(losses) on investments</i>	(16,328)	-	(16,328)
<b>Net income/(expenditure)</b>	44,256	(41,669)	2,587
<i>Transfers between funds</i>	(18,614)	18,614	-
<i>Provision for pension scheme deficit</i>	4,973	-	4,973
<b>Net movement in funds</b>	30,615	(23,055)	7,560
<b>Reconciliation of funds</b>			
<i>Total funds brought forward at 1 April 2019</i>	631,580	479,783	1,111,363
<b>Total funds carried forward at 31 March 2020</b>	662,195	456,728	1,118,923

## 2. Income from Charitable Activities

	2021		2020	
<u>Restricted funds</u>	£	£	£	£
<b>Employment Services</b>				
Bromley Third Sector Enterprise	104,440		103,770	
Certitude	72,720		72,720	
National Lottery Community Fund	-		27,845	
Gostling Foundation	-		5,000	
		177,160		209,335
<b>Children, Adult &amp; Family Services</b>				
London Borough of Bromley	193,081		122,671	
Bromley Third Sector Enterprise	292,909		279,126	
London Community Fund COVID Wave 3	34,000		-	
Certitude	41,414		41,414	
Community Links	10,000		-	
National Lottery Community Fund	80,179		80,895	
National Lottery COVID Funding	66,000		-	
NHS Bromley CCG	0		4,326	
London Community Foundation	2,450		-	
Baily Thomas	5,000		-	
Royal Mencap	2,482		-	
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	37,355		37,703	
Groundwork UK	3,749		1,250	
Other Income from Charitable Activities	2,905		-	
Donated Services & Facilities	360		775	
		819,125		583,160
<b>The Lodge</b>				
City Bridge Trust	31,553		46,350	
Groundwork UK	494		1,000	
Baily Thomas	5,000		-	
Finnis Scot	-		1,500	
Cycling Grants London	2,160		4,358	
		39,207		53,208
		<b>1,035,492</b>		<b>845,703</b>
<u><b>Unrestricted Funds</b></u>				
Direct Payments & Self Funders	137,466		274,669	
London & South East Colleges	32,244		37,777	
London Borough of Bromley	44,270		-	
Department for Work and Pensions	26,850		54,917	
Leisure Activity Income	228		3,814	
Small contracts	5,190		21,700	
Miscellaneous Income	-		2184	
		<b>246,248</b>		<b>395,061</b>
		<b>1,281,740</b>		<b>1,240,764</b>

### 3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Legacies:</b>				
HC Allen Trust	525,000	-	525,000	-
K Goldman	5,000	-	5,000	-
Sundry	1,258	-	1,258	17,987
<b>Donations &amp; Core Costs Funding:</b>				
Sainsbury's	-	-	-	1,952
D Pope	26,667	-	26,667	-
Sundridge Park Golf Club	7,223	-	7,223	-
HMRC Job Retention Scheme Grants	116,724	-	116,724	-
City Bridge Trust	16,097	-	16,097	-
Baily Thomas	5,000	-	5,000	-
Sir Jules Thor Trust	1,250	-	1,250	-
Identity E2E	4,000	-	4,000	4,000
BBC Children in Need	4,862	-	4,862	-
Co-op Donation	-	-	-	2,790
Community Fundraising Donations	15,326	-	15,326	22,519
B&Q Foundations	-	5,000	5,000	-
The Haremead Trust	-	5,000	5,000	-
Other Donations	12,501	5,536	18,037	29,452
	<b>740,908</b>	<b>15,536</b>	<b>756,444</b>	<b>78,700</b>

The aggregate value of unconditional donations from Trustees was £224 (2020: £570)

### 4. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Community Fundraising activities	2,865	-	2,865	11,851
Sales from Lodge Kiosk/Bike Sales	1,001	-	1,001	1,350
Donated Services & Facilities	2,300	-	2,300	2,700
	<b>6,166</b>	<b>-</b>	<b>6,166</b>	<b>15,901</b>

### 5. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank Interest Receivable – UK	3,088	-	3,088	4,611
	<b>3,088</b>	<b>-</b>	<b>3,088</b>	<b>4,611</b>

## 6. Expenditure - Total

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2021	Total 2020
	£	£	£	£	£
Charitable Activities					
Employment Services	198,330	19,481	61,586	279,397	299,614
Children, Adult & Family Services	598,002	140,863	128,512	867,377	822,228
Bromley Scope	9,490	1,151	2,932	13,573	21,887
The Lodge	67,097	19,541	17,375	104,013	123,625
No 10	2,570	27,338	5,145	35,053	-
Other Charitable Activities	1,514	737	-	2,251	2,643
	877,003	209,111	215,550	1,301,664	1,269,997
Cost of Fundraising	32,021	(17,558)	13,444	27,907	35,530
Other Expenditure	162,565	67,094	(228,994)	665	15,534
	1,071,588	258,648	-	1,330,236	
2020	1,046,219	274,842	-		1,321,061

## 7. Expenditure - Other Direct Costs

	2021		2020	
	£	£	£	£
<b>Cost of Charitable Activities</b>				
Activity costs: Leaders, Hall Hire, Resources	26,127		77,312	
Childminder Costs	15,801		8,151	
Computer Costs	38,448		10,993	
Telephone, Postage, Printing & Stationery	8,657		11,378	
Staff Training	6,362		3,726	
Subcontracted Workshops	3,548		572	
Non Capital Furniture & Equipment	3,663		949	
Travel Costs	2,271		8,223	
Depreciation	9,028		6,343	
Recruitment & Other Staff Costs	5,639		9,320	
Professional Fees & Subscriptions	14,110		18,486	
Other Costs	24,160		15,380	
Gifts and Services in Kind	360		775	
Mortgage Interest	20,025		-	
Fundraising Charge	30,912		28,892	
		209,111		200,500
<b>Cost of Fundraising</b>				
Fundraising & Publicity	13,354		18,979	
Fundraising Charge	(30,912)		(28,892)	
		(17,558)		(9,913)
		191,553		190,587

## 8. Expenditure - Support Costs

	2021		2020
	£		£
<b>Management Costs</b>			
Staff Costs	97,017		99,545
HR Services	4,200		4,173
Other Costs	10,169		5,419
		111,386	109,137
<b>Accounting Costs</b>			
Staff Costs	62,900		62,050
Payroll Costs	2,113		1,977
Other Costs	2,942		2,526
		67,955	66,553
<b>Office Costs</b>			
Rent & Rates	21,526		27,104
Other Premises Costs	7,943		9,353
Insurance	3,613		3,811
Other Costs	11,179		10,269
		44,261	50,537
<b>Governance Costs</b>			
Audit Fees	5,026		5,272
Other Costs	366		1,662
		5,392	6,934
		<u>228,994</u>	<u>233,161</u>

## 9. Allocation of Support Costs

	Management Costs	Accounting Costs	Office Costs	Governance Costs	Lodge Costs	Total 2021	Total 2020
	£	£	£	£	£	£	£
Employment Services	32,016	13,653	14,367	1,550	-	61,586	68,345
Children, Adult and Family Services	60,215	39,956	25,426	2,915	-	128,512	129,796
Bromley Scope	1,524	650	684	74	-	2,932	3,172
The Lodge	11,179	4,767	888	541	-	17,375	18,510
Fundraising	3,777	7,789	1,695	183	-	13,444	13,338
Other (No 10)	2,675	1,141	1,200	129	-	5,145	-
	<u>111,386</u>	<u>67,956</u>	<u>44,260</u>	<u>5,392</u>	<u>-</u>	<u>228,994</u>	
2020	<u>109,137</u>	<u>66,553</u>	<u>50,537</u>	<u>6,934</u>	<u>-</u>		<u>233,161</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:

	2021 £	2020 £
Wages & salaries	982,071	954,414
Social security costs	62,234	66,342
Pension costs	27,283	25,463
	<u>1,071,588</u>	<u>1,046,219</u>

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

	2021	2020
Employment Services	6.5	6.5
Children, Adult & Family Services	19.75	19.0
Bromley Scope	.5	.5
The Lodge	2.75	2.75
Management & Fundraising	4.5	4.5
	<u>34.0</u>	<u>33.25</u>

The average number of employees in the Money Purchase Pension Scheme was 36 in 2021 (2020:29). All employees are offered the opportunity to join the Money Purchase Pension Scheme. If they have their own pension scheme they receive an Employer's contribution at the same rates as those in the Money Purchase Pension Scheme.



## Bromley Mencap

Redundancy payments totalling £0 (2020: £680) 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 113 (2020: 102).

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

	2021	2020
£60,000 - £69,999	1	1

The aggregate remuneration of key management personnel was £166,574 (2020: £166,124)

The only employee benefit received by key management personnel was a 5% contribution to pensions, the aggregate amount of which was £7,073 (2020: £7,768).

### 11. Net income / (expenditure) for the year

This is stated after charging / (crediting):	2021	2020
	£	£
Operating lease rentals:		
Property	20,210	25,800
Depreciation	10,275	7,590
Auditor's remuneration:		
Audit fees	5,000	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.

	2021	2020
	£	£
Big Yellow – Storage	2,300	2,300
Tk Maxx	-	250
Other	360	926
	<u>2,660</u>	<u>3,476</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 £2,171 (2020: £1,781).

## 14. Grants to Families

Grants to the value of £2,431 were paid out during the year (2020: £999).

## 15. Trustees' Remuneration and Benefits

None of the Trustees received any remuneration for the year (2020: £NIL).

No expenses were reimbursed to Trustees during the year (2020: £NIL).

There were no related party transactions (2020: £nil).

## 16. Tangible Fixed Assets

	Land & Buildings £	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>				
At 1 April 2020	998,012	57,669	12,135	1,067,816
Additions	19,776	16,142	-	35,918
Disposals	-	(4,785)	-	(4,785)
At 31 March 2021	1,017,788	69,026	12,135	1,098,949
<b>Depreciation</b>				
At 1 April 2020	-	46,324	11,738	58,062
Charge for year	-	10,143	132	10,275
Disposals	-	(4,785)	-	(4,785)
At 31 March 2021	-	51,682	11,870	63,552
<b>Book value at 31 March 2021</b>	1,017,788	17,344	265	1,035,397
<b>Book value at 31 March 2020</b>	998,012	11,345	397	1,009,754

## 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.

**8. Stock**

	<b>2021</b>	<b>2020</b>
	£	£
The Lodge	-	136
	-	136

**19. Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
Due within one year		
Prepayments	17,223	21,651
Trade Debtors	143,870	210,142
Other debtors	60,722	14,360
Accrued income	6,336	5,456
	<u>228,151</u>	<u>251,609</u>

**20. Investments**

	<b>2021</b>	<b>2020</b>
	£	£
Investments at market value brought forward	359,885	661,227
Additions	15,000	-
Income including deposit interest	8,922	14,872
Withdrawn Investec	-	(200,000)
Withdrawn Aldermore	-	(85,014)
Management Fees	(4,005)	(4,770)
Unrealised gain/(loss) on investment	67,970	(26,430)
	<u>447,772</u>	<u>359,885</u>

## 21. Creditors

	2021 £	2020 £
Due within one year		
Other Taxation & Social Security costs	17,957	18,589
Other creditors & accruals	116,505	81,908
Mortgage Repayments	25,122	12,281
Deferred income	39,001	71,284
	<u>198,585</u>	<u>184,062</u>
Due after one year		
Mortgage Repayments	632,369	656,219
	<u>830,954</u>	<u>840,281</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.

Deferred income represents income received for services due to start on or after 1<sup>st</sup> April 2021, where costs have been included from that date onwards.

	2021 £	2020 £
Balance at beginning of year	71,284	52,003
Amounts released to income	(71,284)	(52,003)
Amounts deferred in the year	39,001	71,284
Balance at the end of the year	<u>39,001</u>	<u>71,284</u>

## 22. Operating Lease Commitments

The amounts payable under non-cancellable operating leases as at 31 March 2021 are as follows:-

	Land & Buildings £	Other Leases £	Total 2021 £	Total 2020 £
<b>Payable</b>				
Within one year	15,000	-	15,000	15,634
Within two to five years	-	-	-	634
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>16,268</u>

## 23. Analysis of Net Assets between Funds

	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)
	1,296,005	613,007	1,909,012

Prior Year	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Tangible fixed assets	1,008,535	1,219	1,009,754
Investment Assets	2	-	2
Current assets	410,631	538,817	949,448
Current liabilities	(100,754)	(83,308)	(184,062)
Long term liabilities	(656,219)	-	(656,219)
	662,195	456,728	1,118,923

## 24. Movements in Funds

	Balance 1 April 2020	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2021
	£	£	£	£	£	£
<b>Restricted Funds</b>						
Employment Services	36,383	187,692	(185,586)	-	-	38,489
Children, Adult & Family Services	206,148	822,655	(664,510)	9,230	-	373,523
Scope Funds	213,758	370	(13,572)	-	-	200,556
The Lodge	-	40,311	(40,311)	-	-	-
No 10	439	-	-	-	-	439
	456,728	1,051,028	(903,979)	9,230	-	613,007
<b>Unrestricted Funds</b>						
Designated Funds						
Employment Services	10,620	-	-	8,210	-	18,830
Children, Adult & Family Services	46,272	-	-	13,970	-	60,242
Cotmandene	-	-	-	23,902	-	23,902
The Lodge	9,793	-	-	8,994	-	18,787
No 10	-	-	-	500,000	-	500,000
	66,685	-	-	555,076	-	621,761
Pension Reserve	-	-	-	-	-	-
General Funds	595,510	996,410	(426,257)	(564,306)	72,887	674,244
	662,195	996,410	(426,257)	(9,230)	72,887	1,296,005
<b>Total Funds</b>	1,118,923	2,047,438	(1,330,236)	-	72,887	1,909,012
<b>Prior Year</b>						
	Balance 1 April 2019	Income	Expenditure	Net Transfers	Gain on Investment	Balance 31 March 2020
	£	£	£	£	£	£
<b>Restricted Funds</b>						
Employment Services	45,983	209,851	(219,451)	-	-	36,383
Children, Adult & Family Services	198,156	587,651	(598,273)	18,614	-	206,148
Scope Funds	235,644	-	(21,886)	-	-	213,758
The Lodge	-	53,708	(53,708)	-	-	-
No 10	-	12,500	(12,061)	-	-	439
	479,783	863,710	(905,379)	18,614	-	456,728
<b>Unrestricted Funds</b>						
Designated Funds						
Employment Services	27,720	-	-	(17,100)	-	10,620
Children, Adult & Family Services	28,251	-	-	18,021	-	46,272
The Lodge	14,595	-	-	(4,802)	-	9,793
	70,566	-	-	(3,881)	-	66,685
Pension Reserve	40,000	-	(35,027)	(4,973)	-	-
General Funds	521,014	476,266	(375,682)	(9,760)	(16,328)	595,510
	631,580	476,266	(410,709)	(18,614)	(16,328)	662,195
<b>Total Funds</b>	1,111,363	1,339,976	(1,316,088)	-	(16,328)	1,118,923

#### 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 £9,230 were made from unrestricted funds to restricted funds to cover the excess of costs incurred (2020: £18,614).

#### Purposes of Designated Funds

The Board has set aside £97,860 (2020: £66,685) 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 our new Centre for Community Living. In addition £23,902 has been set aside to fund expenditure to refurbish our new Day Services facility in Cotmandene Crescent.

#### 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 £423,696 (2020: £464,943).

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## **25. Legal status of the charity**

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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.

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## **26. Related party transactions**

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There are no related party transactions to disclose for 2021 (2020: 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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