

Company registration number: 02869571

Charity registration number: 1041117

Bexley Mencap

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Bexley Mencap

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Bexley Mencap

Reference and Administrative Details

Trustees	Fernando Caicedo, Chair Clair Grayston, Treasurer Peter Walker, Vice Chair Amelie Busch, Secretary Stacey Yusuf Michael Vincent Joanne Dyson Nikki Cochrane Nicola Charlton
Secretary	Amelie Busch, Secretary
Senior Management Team	Kara Lee, Chief Executive Steve Grimsey, Operations Manager Scott Matthews, Community Support Manager Zahra Scott Gunlauggson, Buisness Development Manager
Charity Registration Number	1041117
Company Registration Number	02869571
Registered Office	19 Church Road Bexleyheath Kent DA7 4DD
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Bexley Mencap

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Fernando Caicedo, Chair
	Clair Grayston, Treasurer
	Peter Walker, Vice Chair
	Amelie Busch, Secretary
	Stacey Yusuf
	Michael Vincent
	Joanne Dyson
	Nikki Cochrane
	Nicola Charlton (appointed 12 April 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 5 November 1993 and most recently amended 13 March 2003. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Trustees complete a regular skills audit which identifies individual skills level and the collective capacity of the Board. This, along with the routine discussions at the Board, determines those issues on which the Board requires further information and training. Training and networking opportunities are appraised on an ad hoc basis.

The skills audit also forms the basis for our recruitment process to ensure that the Board has a wide range of skills and experience. We have recruited several new trustees to expand the skillset of the board and have a full board for the coming year.

Organisational structure

Bexley Mencap is a voluntary organisation with charitable status, affiliated to Royal Mencap. The general control and management is vested in the Board of Management which consists of a Chair; Vice Chair, Hon. Secretary, Treasurer and Trustees.

Paid full and part time staff were a Chief Executive, an Operations Manager, a Business Development Manager, a Self-Advocacy worker, Family Support Co-ordinator, 9 Support Workers, Pathways Trusted Assessor, Community Support Manager, an administrator, an Income Officer, a Membership and Engagement Officer, a Cleaner and 3 Quality Checkers.

Volunteers assist in a variety of ways. Their commitment to Bexley Mencap is invaluable, and includes:

- Trustees serving on the Executive Committee
- Fundraising
- Social clubs and activity groups

Bexley Mencap

Trustees' Report

Objectives and activities

Public benefit

Objectives and activities including a summary of the main activities undertaken for the public benefit in relation to these objects

In preparing this report, Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Our vision is that all people with a learning disability are valued, respected and empowered to live life to the full.

Our strategic aims are:

- To be locally recognised as a leading Learning Disability provider in Bexley in order to positively influence change in the borough.
- Deliver a personalised and high-quality service, which caters to the needs of all members.
- Work towards becoming a financially sustainable organisation with a long future.
- Create a vibrant, creative, multipurpose location that is accessible for all the people we support.

All our work is always underpinned by our core values to help us to shape and deliver high quality services, which are:

Empowering: We aim to support everybody to grow, develop and reach their full potential.

Approachable: When people need us, we are there and we make it easy for them to get support.

Inclusive: People with a learning disability and their loved ones are at the heart of everything we do.

Passionate: We are dedicated to improving the lives of the people we support.

Respectful: We treat everyone who comes into contact with our organisation with dignity and respect.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Everything we do is about supporting and empowering people with a learning disability and autistic people in order that they live the life they want to lead, making life better for people with a learning disability, autistic people and their families. Over the last year, more and more members have chosen to join us and take part in our services. People tell us they feel welcomed, valued and supported, and that makes all the difference.

As our services grow, we remain focussed on delivering support and services which our members are at the heart of. Our work this year continued to focus on four core areas:

Community Support

We continued to support local people to live independently and confidently, supporting with things like managing money, getting out and about and building and maintaining friendships. This year we delivered 3,244 hours of personalised 1 to 1 support, up from 2,982 hours last year, to 41 people (up from 33).

As more people choose us to manage their Individual Service Funds, we've strengthened our systems and brought new people into the team. We have created easy-read resources and built strong partnerships with local providers to make sure the support people receive is flexible, responsive and genuinely led by their needs and goals.

Bexley Mencap

Trustees' Report

Our small group support offer, The Hub, has grown in popularity, with weekly sessions running twice a week for up to 16 people. Feedback continues to be incredibly positive, with members telling us how much they enjoy learning new skills, trying new things and feeling more confident in social situations. Although we haven't yet been able to expand further due to staffing limits, this remains a top priority so that we can welcome more people.

Health and Wellbeing

We know that staying connected, being active and taking part in hobbies is vital for people's wellbeing. This year, we've run 492 group sessions with 4,052 attendances, a big increase from the 402 sessions delivered last year. 86 members now attend at least weekly, and many are trying new activities for the first time.

We launched Walking Football as a new group with funding from Sports England and a local business. It has been a big success and will now be part of our core offer of Healthy Lifestyles activities. From gardening to singing, walking to tennis, our wide range of activities means that there is something for everyone.

Some highlights this year:

- Tennis - 765 attendances
- Keep Fit - 460 attendances
- Singing (Zoom and face-to-face) - 597 attendances
- Gardening and Walking Groups - 539 attendances
- Health Group - 383 attendances
- Friday Group - 358 attendances

Through the Pathways Consortium, we supported Bexley residents to access the care and support they need in a more personalised way. This year we carried out:

- 57 needs assessments
- 24 carers assessments and reviews
- 215 annual reviews

One parent told us:

"We felt listened to, supported and understood for the first time. I wish we'd had this years ago." This kind of feedback reinforces the importance of our work and the difference that our skilled, compassionate team are making.

Family Support

We continued to be a trusted source of support for families and carers, offering practical help and emotional reassurance at times when it is most needed. This year we supported 94 families one to one, helping with things like benefits, forms, housing and social care.

We remain committed partners of the Bexley Carers Partnership and helped launch a new Carers Wellbeing Programme offering a range of free wellbeing sessions including mindfulness and Pilates. We also maintain the Bexley Carers website and provide signposting to other forms of support.

In response to feedback from carers, we carried out a range of engagement with carers through our annual survey, workshops and one to one conversations to hear their views about what carers need most from our service and how they want to be involved with our charity. Based on what carers told us, we will be piloting a range of new services next year including drop-ins, information sessions and small support groups.

Bexley Mencap

Trustees' Report

Raising Awareness and Influencing Change

Our self-advocacy group Respect continues to be a powerful force for change. This year they delivered learning disability awareness training to 150 NHS staff at Queen Elizabeth Hospital, helping nurses, surgeons and other professionals feel more confident and informed. The impact of the training is clear in the feedback:

“Every time I attend Respect’s training, I learn something new. The team always brings fresh insight and real voices to the table. It keeps getting better.”

- Hospital lead, Queen Elizabeth Hospital

The group also supported awareness campaigns on bowel screening and worked with the team at Oxleas to produce information about accessing therapy services. They are currently working on several new projects and continue to raise awareness of rights and accessibility across the borough.

Our team of Quality Checkers, all people with lived experience, have visited local services to talk directly to people who use them. They then make recommendations to improve quality and accessibility. The project continues to embed itself into local systems and is a core part of how the Safeguarding Board hears from local people.

We sit on both the Learning Disability Board and Autism Partnership Board to amplify the voices of local people and push for inclusive services. We were proud to be selected as one of five South London charities to partner with the NHS Integrated Care Board on a major three-year project tackling health inequalities. This reflects both the quality of our work and the trust we have built with our members and partners.

Our Team

Our team is the heart of what we do. Their dedication, passion and kindness are the reason we can offer such a strong and trusted service. We’ve continued to invest in training, development and wellbeing, and have brought in new roles and skills to meet growing demand.

Every person in the team, from volunteers to staff, contributes something unique and valued. The trust our members and families place in us is a testament to our team’s passion, integrity and professionalism.

Member’s Voice

Our Member’s Voice has continued to develop and is an integral part of the governance of our organisation. The group meets monthly and plays a key role in shaping our services and ensuring that members are at the heart of our decision making. Members have helped redesign our survey, reviewed letters and communications, and advised on changes to activities. Their input is now embedded into how we plan and deliver everything we do, and their voice is represented at trustee level.

Financial review

We have made a strategic decision to invest from our reserves again this year to support planned growth. As demand for our services increases, we are committed to developing the infrastructure and sustainability we need to ensure that our organisation can adapt over the coming years.

To support this, we created a new Business Development Manager post to focus on increasing our income streams and building new partnerships. This will help us remain financially strong and able to grow in a way that remains true to our values.

Our Pay Policy, which includes how we set salaries and ensure equality, is reviewed annually and published in our accounts. All salaries above £60,000 are disclosed in line with guidance.

Bexley Mencap

Trustees' Report

Policy on reserves

Bexley Mencap requires an appropriate level of funds in reserve to:

- ensure that the trustees are able to provide essential services currently available to people with learning disabilities and their families for a minimum of three months into the future should funding become unavailable.
- ensure that Bexley Mencap is able to survive unexpected setbacks such as short-term funding issues or problems from internal or external causes.
- provide financial stability to develop new services or expand existing ones depending on the changing needs of members.

Reserve levels are frequently adjusted to reflect risks and responsibilities. Reserve levels should ensure that Bexley Mencap are able to:

- Continue to run essential services, including Support Service, for at least three months to provide sufficient time to support members to source and transition to other services if needed
- Continue to run non-essential services, such as activity groups, for at least one month to allow a suitable notice period to members
- Provide resources to ensure that all financial commitments are honoured including liabilities and redundancy costs

Based on predicted expenditure for the coming year it is estimated that this would currently cost between £225,000-£275,000. Our free reserves at 31 March 2025 stood at £266,184.

The following designated funds are held within our unrestricted reserves:

- A fund for building maintenance (unexpected repairs or upgrades) at £15,000
- A capital fund for property plans at £75,000

Principal risks and uncertainties

The Board continues to review and consider the risks to which the charity is exposed to ensure that appropriate strategies and policies are in place to mitigate those risks. Each new policy, plan or development is reviewed for risk as part of the approval process. Risks are managed by ensuring adequate policies and procedures are in place, backed up by staff training and ensuring that there is effective governance and oversight by appropriate senior staff and trustees. A risk register is maintained and reviewed by the Board quarterly.

Plans for future periods

Aims and key objectives for future periods

Last year we set ourselves several goals. Here is how we did:

- Adapting our activities – We now support more people using direct payments or ISFs and help people meet personal goals, from cooking skills to gaining a football coaching qualification.
- Supporting autistic people – We have actively sought new opportunities and secured Lottery funding for a new Community Hub that will enable us to expand support for autistic people.
- Supporting carers – We carried out major engagement project and will pilot new services next year based on what carers told us.
- Demonstrating impact – We improved our data systems and are now focusing on telling the stories behind the data in a more engaging way.
- Equity, Diversity and Inclusion – This remains a live process and a core priority as we work to become a more diverse, anti-racist organisation.

Bexley Mencap

Trustees' Report

Activities planned to achieve aims

In the year ahead we will:

- Launch and embed our new Community Hub funded by the National Lottery
- Build new relationships with local businesses and community partners
- Strengthen our infrastructure to support continued growth
- Continue to champion the voices and rights of people with a learning disability and their families
- Shape services based on what people tell us they need

We are incredibly proud of what has been achieved this year. But more than anything, we are proud of our members, their creativity, resilience, and the trust they place in us.

Funds held as custodian trustee on behalf of others

We hold funds on behalf of our partners for partnership work in Bexley to support, and improve the lives of, unpaid carers.

(Details of the 3rd party funds can be found in the annual accounts, note 23).

Bexley Mencap

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Bexley Mencap 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

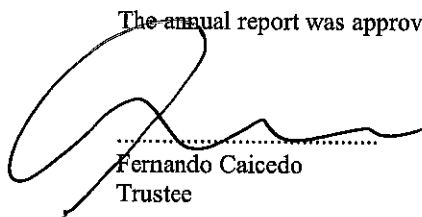
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 22/10/25 and signed on its behalf by:



.....
Fernando Caicedo
Trustee

Bexley Mencap

Independent Examiner's Report to the trustees of Bexley Mencap ('the Company')

Independent examiner's report to the trustees of Bexley Mencap ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

Bexley Mencap

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	187,418	-	187,418	130,360
Charitable activities	3	207,709	36,664	244,373	196,654
Other trading activities	5	3,257	-	3,257	1,686
Investment income	6	6,843	-	6,843	5,990
Total income		<u>405,227</u>	<u>36,664</u>	<u>441,891</u>	<u>334,690</u>
Expenditure on:					
Raising funds	7	(1,954)	-	(1,954)	(605)
Charitable activities	8	<u>(419,102)</u>	<u>(35,408)</u>	<u>(454,510)</u>	<u>(385,613)</u>
Total expenditure		(421,056)	(35,408)	(456,464)	(386,218)
Gains/(losses) on investment assets		<u>(131)</u>	<u>-</u>	<u>(131)</u>	<u>(155)</u>
Net (expenditure)/income		<u>(15,960)</u>	<u>1,256</u>	<u>(14,704)</u>	<u>(51,683)</u>
Net movement in funds		(15,960)	1,256	(14,704)	(51,683)
Reconciliation of funds					
Total funds brought forward		<u>282,706</u>	<u>315,017</u>	<u>597,723</u>	<u>649,406</u>
Total funds carried forward	22	<u>266,746</u>	<u>316,273</u>	<u>583,019</u>	<u>597,723</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 22.

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	130,360	-	130,360
Charitable activities	3	174,153	22,501	196,654
Other trading activities	5	1,686	-	1,686
Investment income	6	5,990	-	5,990
Total income		<u>312,189</u>	<u>22,501</u>	<u>334,690</u>
Expenditure on:				
Raising funds	7	(605)	-	(605)
Charitable activities	8	<u>(363,112)</u>	<u>(22,501)</u>	<u>(385,613)</u>
Total expenditure		<u>(363,717)</u>	<u>(22,501)</u>	<u>(386,218)</u>
Gains/(losses) on investment assets		<u>(155)</u>	<u>-</u>	<u>(155)</u>
Net expenditure		<u>(51,683)</u>	<u>-</u>	<u>(51,683)</u>
Net movement in funds		(51,683)	-	(51,683)
Reconciliation of funds				
Total funds brought forward		<u>334,389</u>	<u>315,017</u>	<u>649,406</u>
Total funds carried forward	22	<u><u>282,706</u></u>	<u><u>315,017</u></u>	<u><u>597,723</u></u>

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

(Registration number: 02869571)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	314,393	314,433
Investments	13	<u>442</u>	<u>573</u>
		<u>314,835</u>	<u>315,006</u>
Current assets			
Debtors	14	79,812	16,217
Cash at bank and in hand	15	<u>258,023</u>	<u>290,792</u>
		337,835	307,009
Creditors: Amounts falling due within one year	16	<u>(69,651)</u>	<u>(24,292)</u>
Net current assets		<u>268,184</u>	<u>282,717</u>
Net assets		<u>583,019</u>	<u>597,723</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	22	316,273	315,017
Unrestricted income funds			
Unrestricted funds		<u>266,746</u>	<u>282,706</u>
Total funds	22	<u>583,019</u>	<u>597,723</u>

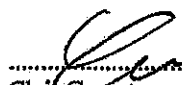
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 22/10/25 and signed on their behalf by:



 Clait Grayston
 Trustee

The notes on pages 13 to 24 form an integral part of these financial statements.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

Asset class	Depreciation method and rate
Fixtures & fittings	10% straight line
Office & IT equipment	25% straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	68,178	68,178	9,752
Donations from individuals	2,665	2,665	2,543
Grants, including capital grants;			
Government grants	116,575	116,575	118,065
	<u>187,418</u>	<u>187,418</u>	<u>130,360</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	36,664	36,664	22,501
Advice & support fees	191,004	-	191,004	166,300
Memberships	9,966	-	9,966	7,239
Hall hire	566	-	566	-
Miscellaneous income	6,173	-	6,173	614
	<u>207,709</u>	<u>36,664</u>	<u>244,373</u>	<u>196,654</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
National Lottery Community Fund	-	20,000	20,000
Co-op Community Foundation	1,925	-	1,925
People's Postcode Trust	40,000	-	40,000
Bexley Voluntary Service Council	-	2,817	2,817
Protection Approaches	-	2,500	2,500
Groundworks	1,000	-	1,000
London Borough of Bexley	116,575	-	116,575
Masonic Charitable Trust	10,000	-	10,000
L&Q	6,500	-	6,500
Sport England	4,753	10,247	15,000
Kent County Lawn Tennis Association	-	1,100	1,100
Sported Foundation	1,000	-	1,000
Sundry grants & donations	5,665	-	5,665
	<u>187,418</u>	<u>36,664</u>	<u>224,082</u>

5 Income from other trading activities

	Unrestricted General £	Total 2025 £	Total 2024 £
Fundraising	3,257	3,257	1,686
	<u>3,257</u>	<u>3,257</u>	<u>1,686</u>

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6,843	6,843	5,990
	<u>6,843</u>	<u>6,843</u>	<u>5,990</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fundraising costs	1,954	1,954	605

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Activities & other outgoings	3,150	404	3,554	3,673
Bank charges	192	-	192	77
Building repairs & maintenance	681	-	681	771
Cleaning	901	-	901	1,171
Depreciation	40	-	40	485
Governance	5,598	-	5,598	53
Instructor fees	-	-	-	2,340
Insurance	2,189	-	2,189	1,548
IT software & maintenance	1,318	744	2,062	1,579
Marketing & communications	206	-	206	39
Miscellaneous expenditure	1,607	-	1,607	1,708
Office furniture & equipment	510	-	510	25
Professional fees & consultancy	18,232	-	18,232	1,728
Recruitment	609	-	609	390
Refreshments	249	-	249	534
Salaries, NI & pension	355,213	30,713	385,926	337,494
Staff travel & expenses	4,573	316	4,889	5,615
Staff training	1,598	-	1,598	1,313
Stationery & printing	2,379	-	2,379	2,606
Subscriptions & memberships	8,114	-	8,114	7,473
Utilities & rates	10,208	-	10,208	12,356
Venue hire	1,320	3,231	4,551	2,421
Volunteer expenses	215	-	215	214
	<u>419,102</u>	<u>35,408</u>	<u>454,510</u>	<u>385,613</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>40</u>	<u>485</u>

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	356,007	312,598
Social security costs	23,386	19,108
Pension costs	<u>6,533</u>	<u>5,788</u>
	<u>385,926</u>	<u>337,494</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>20</u>	<u>20</u>

12 (2024 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,533 (2024 - £5,788).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £146,976 (2024 - £126,986).

11 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner are analysed as follows:

	2025 £	2024 £
Independent examination	1,500	1,440
Other financial services	<u>488</u>	<u>353</u>
	<u>1,988</u>	<u>1,793</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Tangible fixed assets

	Land and buildings £	Fixtures & fittings £	Office & IT equipment £	Total £
Cost				
At 1 April 2024	314,273	9,184	10,318	333,775
At 31 March 2025	314,273	9,184	10,318	333,775
Depreciation				
At 1 April 2024	-	9,024	10,318	19,342
Charge for the year	-	40	-	40
At 31 March 2025	-	9,064	10,318	19,382
Net book value				
At 31 March 2025	314,273	120	-	314,393
At 31 March 2024	314,273	160	-	314,433

Included within the net book value of land and buildings above is £314,273 (2024 - £314,273) in respect of freehold land and buildings and £Nil (2024 - £Nil) in respect of leaseholds.

Cory Environmental Trust hold a legal charge over the freehold premises, 19 Church Road, Bexleyheath. The purpose of the charge is to enable Cory Environmental Trust to recover their donation of £87,000 towards the acquisition of the property, in the event that the building ceased, at any time, to be used for Bexley Mencap's charitable purposes. The property was valued on a current-use basis in June 2010 at £300,000 by Robinson Jackson, Estate Agents.

13 Fixed asset investments

	2025 £	2024 £
Other investments	442	573

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2024	573	573
Revaluation	(131)	(131)
At 31 March 2025	442	442
Net book value		
At 31 March 2025	442	442
At 31 March 2024	573	573

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Debtors

	2025	2024
	£	£
Trade debtors	76,902	13,420
Prepayments	2,910	2,797
	<u>79,812</u>	<u>16,217</u>

15 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	1,035	750
Cash at bank	256,988	290,042
	<u>258,023</u>	<u>290,792</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	7,521	5,692
Accruals	6,205	2,600
Deferred income	55,925	16,000
	<u>69,651</u>	<u>24,292</u>

17 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

18 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

19 Related party transactions

There were no related party transactions in the year.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

21 Analysis of net assets between funds

	Unrestricted			2025
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	120	-	314,273	314,393
Fixed asset investments	442	-	-	442
Current assets	245,835	90,000	2,000	337,835
Current liabilities	(69,651)	-	-	(69,651)
Total net assets	<u>176,746</u>	<u>90,000</u>	<u>316,273</u>	<u>583,019</u>

	Unrestricted			2024
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	160	-	314,273	314,433
Fixed asset investments	573	-	-	573
Current assets	196,265	110,000	744	307,009
Current liabilities	(24,292)	-	-	(24,292)
Total net assets	<u>172,706</u>	<u>110,000</u>	<u>315,017</u>	<u>597,723</u>

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

22 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General fund	172,706	405,227	(421,187)	20,000	176,746
<i>Designated</i>					
Building Maintenance Fund	15,000	-	-	-	15,000
Capacity Building Fund	20,000	-	-	(20,000)	-
Capital Fund	75,000	-	-	-	75,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>90,000</u>
Total unrestricted funds	<u>282,706</u>	<u>405,227</u>	<u>(421,187)</u>	<u>-</u>	<u>266,746</u>
Restricted funds					
Capital asset fund	314,273	-	-	-	314,273
IT fund	744	-	(744)	-	-
Tennis Group	-	1,100	(1,100)	-	-
Making Mental Health Accessible	-	2,817	(817)	-	2,000
Walking Football	-	10,247	(10,247)	-	-
Hate Crime	-	2,500	(2,500)	-	-
Respect in Bexley (Lottery)	-	20,000	(20,000)	-	-
	<u>315,017</u>	<u>36,664</u>	<u>(35,408)</u>	<u>-</u>	<u>316,273</u>
Total restricted funds	<u>315,017</u>	<u>36,664</u>	<u>(35,408)</u>	<u>-</u>	<u>316,273</u>
Total funds	<u>597,723</u>	<u>441,891</u>	<u>(456,595)</u>	<u>-</u>	<u>583,019</u>

The transfer from the designated Capacity Building fund to the General fund was money used to fund a post this year.

The specific purposes for which the funds are to be applied are as follows:

Capital asset fund - represents the cost of the freehold property at 19 Church Road.

IT fund - funds received towards purchase and implementation of new CRM system.

Tennis Group - Kent County Lawn Tennis Association funding.

Making Mental Health Accessible - Bexley Voluntary Service Council funding, to make community mental health services more accessible for people with learning disabilities and autistic individuals.

Walking Football - a new group with funding from Sports England.

Hate Crime - Protection Approaches funding, the project is intended to help those organisations to build their capacity, knowledge and/or networks to appropriately support community members who are targeted.

Bexley Mencap

Notes to the Financial Statements for the Year Ended 31 March 2025

Respect in Bexley (Lottery) - delivered learning disability awareness training to 150 NHS staff at Queen Elizabeth Hospital, helping nurses, surgeons and other professionals feel more confident and informed.

Designated Fund - Building maintenance - for essential repairs to current property.

Designated Fund - Capital Fund - to build up sufficient funds to secure alternative accommodation to support our aims.

These are the figures for the previous accounting period and are included for comparative purposes:

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	224,389	312,189	(363,717)	(155)	172,706
<i>Designated</i>					
Building Maintenance Fund	15,000	-	-	-	15,000
Capacity Building Fund	20,000	-	-	-	20,000
Capital Fund	75,000	-	-	-	75,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,000</u>
Total unrestricted funds	<u>334,389</u>	<u>312,189</u>	<u>(363,717)</u>	<u>(155)</u>	<u>282,706</u>
Restricted					
Capital asset fund	314,273	-	-	-	314,273
IT fund	744	-	-	-	744
Healthy Lifestyles	-	12,501	(12,501)	-	-
Active Lives Project	-	10,000	(10,000)	-	-
Total restricted funds	<u>315,017</u>	<u>22,501</u>	<u>(22,501)</u>	<u>-</u>	<u>315,017</u>
Total funds	<u>649,406</u>	<u>334,690</u>	<u>(386,218)</u>	<u>(155)</u>	<u>597,723</u>

23 3rd party funds

	Opening balances £	Incoming resources £	(Resources expended) £	Total £
Carers Partnership Board	37,510	28,478	(6,507)	59,481
CCG Carers Fund	6,780	-	(6,780)	-
	<u>44,290</u>	<u>28,478</u>	<u>(13,287)</u>	<u>59,481</u>