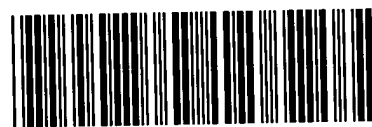


**REGISTRAR OF COMPANIES**

Charity Number: 802103  
Company Number: 02408836 (England & Wales)

**Greenwich Mencap**  
**(A company limited by guarantee)**  
**Annual Report and Accounts**  
**For the year ended 31 March 2015**

FRIDAY



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11/12/2015  
COMPANIES HOUSE

## Greenwich Mencap

### Charity Information

For the year ended 31 March 2015

#### Management Committee

G Warner - Chair  
D Haycox - Vice Chair  
M Hawkins - Treasurer  
A Waite - Secretary  
P Pashley - resigned 16 June 2015  
L Franklin  
R Robinson  
D Kennedy - appointed 17 June 2014, resigned 17 December 2014  
S Brown - appointed 17 June 2014  
M Pearlgood - appointed 12 August 2014  
J Atkins - resigned 12 August 2014  
K Jones - appointed 15 January 2015, resigned 31 March 2015  
D Allen - appointed 15 January 2015, resigned 23 July 2015

#### Registered Office

Greenwich Mencap  
Unit 4, Hopyard Studios  
The Movement  
13 Lovibond Lane  
Greenwich  
SE10 9FY

#### Auditors

Simpson Wreford & Co  
Wellesley House  
Duke of Wellington Avenue  
Royal Arsenal  
London SE18 6SS

#### Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
West Malling  
Kent ME19 4JQ

#### Company Number

02408836 (England & Wales)

#### Charity Number

802103

**Greenwich Mencap**  
**Annual Report and Accounts**  
**For the year ended 31 March 2015**

**Contents**

1-8.	Trustees' report
9-10.	Independent auditors' report
	Accounts comprising;
11.	Statement of financial activities
12.	Balance sheet
13-23.	Notes to the accounts

## **Greenwich Mencap**

### **Trustees' Report**

#### **For the year ended 31 March 2015**

The executive committee are pleased to present their report and the audited financial statements for the year ended 31 March 2015. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Constitution**

The company is a charitable company limited by guarantee (company number 02408836 (England & Wales)) and was set up with a Memorandum and Articles of Association which are its constitution on 28 July 1989. At the 2010 AGM the membership agreed a complete revision of the memorandum of association, which were approved on 7 December 2010 and filed on 13 January 2011. The revised memorandum of association included a revision to the charities objectives as detailed in the objectives and activities section of this trustees' report.

The registered office which is the principle office and the Management Committee are disclosed on the information page.

#### **Structure, Governance and Management**

##### Governance

As stated above, Greenwich Mencap is governed by a Memorandum and Articles of Association. The Articles state that the maximum number of members on the Board of Trustees shall not exceed 12.

The Board of Trustees, who may exercise all the powers of the Charity, has a strategic overview of the business of the organisation. Ordinary Board of Trustees' meetings facilitate discussion and decision-making regarding the strategic direction of the organisation and ratify Policies drafted by the CEO that are updated annually through the Senior Leadership Team (SLT.)

The Board of Trustees have Ordinary Meetings at least each quarter with the Chief Executive. The Board's Finance and Premises & Personnel Committees' meetings which are scheduled between Ordinary Board Meetings provide opportunities for Trustees to consider issues in greater detail.

The Chief Executive also meets regularly for informal discussions with the Chair of Trustees and Treasurer. Chief Executive is a member of the Association of Chief Executives for Voluntary Organisations (ACEVO) and will use this as the mechanism to strengthen the Board's Governance together with Trustees.

##### Elections and Appointments

New members to the Board of Trustees are recruited through articles in the Greenwich Mencap newsletter, internet recruitment sites and personal recommendation.

Potential candidates meet informally with the Chief Executive and will complete a Skills Audit template before being presented as a suitable candidate to the Board and having an interview with Trustees. Trustee inductions include completion of an induction form identifying key policies and signing to confirm receipt of documents, shadowing with staff (if required), site visits, mentoring from established Trustees and formal online instruction and attending structured training on Governance. Trustees are required to complete formal and in-house training. No Trustee may serve without first completing and receiving a clear Enhanced Disclosure and Barring (DBS) check.

## **Greenwich Mencap**

### **Trustees' Report**

**For the year ended 31 March 2015**

Trustees are appointed at an Annual General Meeting (AGM) and shall take office from the end of that meeting. Existing members of the Board shall retire from office at the end of each AGM unless re-elected or re-appointed. Subject to article 42, no person shall be appointed or re-appointed as a Trustee at any General Meeting unless he or she has been nominated by one or more members by written nomination, delivered to the Company Secretary at least seven days before the date appointed for the meeting, together with notice executed by the nominee of his or her willingness to be appointed or reappointed. Provided that if no nominations for a particular vacancy are made in that period, nominations for the vacancy shall be accepted at the meeting.

There currently no Co-opted Members of the Board, but they may be appointed during the year by the Board to fill essential skill gaps. However, if they wish to continue, any such Co-opted Member must be nominated and stand for election at the next AGM as above.

#### *Responsibilities of the Trustees*

The Trustees (who are also Directors of Greenwich Mencap for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which 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 the 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for 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 and 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 auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity Commission website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Greenwich Mencap

### Trustees' Report

For the year ended 31 March 2015

#### Charities Structure and Management

Up until 30 September 2014, the management team consisted of the Interim Change Manager (Dr E Jones), Riverwood Manager (T Looker), Welfare Managers (J Rengasamy & M Oates) and Independent Living Manager (A-S King). The Trustees would like to express their sincere appreciation to Dr Jones for her contribution to the work of Greenwich Mencap.

The Board's appointment of a Chief Executive Officer reflected the planned development and further professionalization of the organisation and, Andrew Waite, who, as CEO, is accountable to the Board of Trustees, came into post on 1 October 2014. In November, he established a new Senior Leadership Team (SLT) to be responsible for the delivery of the operational schedule and to achieve milestones set by the Chief Executive. The SLT also offers advice to the CEO for consideration on more strategic matters.

#### Affiliations

Greenwich Mencap is affiliated to Royal Mencap Society as a Mencap Partner and is guided by their standards in relation to policies, procedures and conduct. Whilst Greenwich Mencap receives some support in kind from them, it does not receive any direct funding. We have been able to access training and attend events in partnership with Royal Mencap during the first year of the Chief Executive's appointment and this relationship will continue to grow as a key feature of networking together, within several projects and departments at Royal Mencap to match our funding aims for the future.

Greenwich Mencap has a good relationship with Royal Mencap Society as well as many other charities in the borough that have similar objectives. It prides itself on having the communication skills and flexibility to produce the best outcomes for our members and service users.

#### Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment, which the trustees see fit.

#### Trustees

The trustees, who are also directors of the company, who served during the year, were;

G Warner	-	Chair	D Kennedy	-	Appointed 17/06/14
D Haycox	-	Vice Chair		-	Resigned 17/12/14
M Hawkins	-	Hon. Treasurer	M Pearlgood	-	Appointed 12/08/14
P Pashley	-	Resigned 16/06/15	J Attree	-	Resigned 14/08/14
L Franklin	-		J Atkins	-	Resigned 12/08/14
R Robinson	-		S Brown	-	Appointed 17/06/14
K Jones	-	Appointed 15/01/2015	D Allen	-	Appointed 15/01/15
		Resigned 31/03/2015			Resigned 23/07/15

As Chair, I would like to express my sincere appreciation to the both the current Trustees and our former colleagues for their valuable contributions to the work of Greenwich Mencap over the past year.

# Greenwich Mencap

## Trustees' Report

For the year ended 31 March 2015

### Objectives and Activities

Greenwich Mencap – working with and for people with a learning disability and their families

#### Our Objectives

The Governing Document states that Greenwich Mencap's aims and objectives are:

- a) to promote, campaign for and support the needs and rights of children, young people and adults with a learning disability and their families, and to deliver services to this effect;
- b) to support the inclusion agenda and recognise their rights under the Children & Families Act and Care Act to choose what is right for them.

In the course of doing so we may also promote, campaign for and support the needs and rights of children, young people and adults with a learning disability and their respective families, and to deliver services to this effect. Greenwich Mencap values diversity in principle and practice, and works within an equal opportunities framework as it relates to children, young people and adults with learning disabilities and their families, employees, partnership services and society in general.

- c) to develop and deliver high quality, person/family-centred, specialist and inclusive age appropriate services for children, young people and adults with learning disabilities and their families.

The primary area of benefit will be the London Borough of Greenwich<sup>1</sup>. However, in ensuring the ongoing viability of the company, Greenwich Mencap may develop provisions outside of this region.

#### Our Vision

A society which values people with a learning disability.

#### Our Mission

- To listen to the aims, hopes and aspirations of people with a learning disability and their families and carers.
- To enable and empower all children and adults with a learning disability and their families and carers to achieve their full potential.
- To encourage and promote public awareness of the positive contribution and potential of people with a learning disability.
- To enlist the support of the general public through publicity and fundraising.
- To campaign for and represent the interests and needs of people with a learning disability, and their families and carers, to the statutory authorities and other relevant agencies.
- To provide quality social and leisure activities, and opportunities for self advocacy.

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<sup>1</sup> This includes those placements of people with a learning disability from the borough of Greenwich by the Royal Borough of Greenwich in other boroughs.

## **Greenwich Mencap**

### **Trustees' Report**

#### **For the year ended 31 March 2015**

- To promote training and work experience, leading to employment opportunities for people with a learning disability.
- To promote the provision of quality residential and respite care with the support of the local community, the statutory authorities and other organisations.
- To recruit, train and support users, carers and volunteers to achieve these aims.
- To run Greenwich Mencap using sound management principles, systems and tools.

#### **Achievements, Performance and Future Plans**

##### Achievements

1. Secured a further 4 year funding from Royal Borough of Greenwich for 2015-19.
2. Increased our financial income year-on-year since 2010 and by £120,000 during this financial year.
3. Appointed a Chief Executive Officer.
4. Established a Senior Leadership Team of three Department Managers & CEO which meets weekly.
5. Continued to make efficiencies and financial savings whilst continuing to provide high quality services that meet the needs of our members and service users.
6. Streamlined our staffing to meet future opportunities and our staff team are now Performance-Managed.
7. Re-engaged with our Gateway Club which is very much part of Greenwich Mencap once more.

Current Policies have been reviewed and, when approved by the Trustees, are on display within our website at [www.greenwichmencap.org.uk](http://www.greenwichmencap.org.uk)

##### Performance

Each project has aims and objectives for the year and the outcomes are recorded in the form of monitoring figures, budget tracking and service user feedback. Each service produces regular monitoring to the Management, Trustees and funding organisations. The CEO matches up Profit & Loss figures with the SLT to ensure performance to budget targets. These are then presented to the Finance Committee for further scrutiny.

##### Principle Risk

A Business Continuity Plan was implemented upon appointment of the Chief Executive and is ongoing. The key focus of the Chief Executive's vision is to secure long term projects particularly in Education for professionals to work with service users. Trustees are satisfied that the charity has sufficient funding to be deemed a going concern. We have relied in recent years on Royal Borough of Greenwich grant funding and the major four-year funding for Third Sector Grants was a competitive tendering process that closed in October 2014. As a result of this heavy reliance on a single funder, the Chief Executive is seeking to spread the risks across four areas of funding:

- Health (NHS)
- Education (partnerships with Colleges and Universities)
- Social Services (Royal Borough of Greenwich)
- Fundraising (donations, wills & legacies)



# Greenwich Mencap

## Trustees' Report

For the year ended 31 March 2015

### Risk Management

The Trustee Board has identified the major risks to which the charity may be exposed and has implemented systems and procedures to mitigate risks. There are sound internal controls in force to safeguard the charity's assets.

Risks have been categorised and areas of risks identified as Low, Medium and High. A Risk Assessment folder contains Risks that safeguard our staff, volunteers and service users. Risk Assessments are routinely carried out and reviewed by Department Managers (SLT) within the organisation.

The restructuring process during 2015 caused an unsettling period for the organisation internally and we will ensure that future redundancies are limited by spreading our funding income across a wider area of grants and fundraising activity.

Independent Living Service Users will move to Direct Payments from April 2015. This process has been slower than expected due to the internal management restructuring during the period from Jan-End of March 2015.

The lack of a company sick pay scheme is causing concern amongst some staff. Previous arrangements were on an ad-hoc basis that was inconsistent with our Policies and procedures. We will implement an insurance backed sickness scheme during 2015-16 subject to budget income and spending allocations.

### **Financial Review**

Greenwich Mencap has reviewed its financial guidelines and is confident that its procedures are sound and robust. The Chief Executive has implemented a Delegated Spending procedure to limit any potential for unauthorised spending and has created a threshold from which a hierarchy of spending matches the organisation Management structure. With the future achievement of the new sources of income, as outlined in the Principal Risks, we will continue to grow although this is a long process and requires the Trustees and the Chief Executive working together to achieve this.

We have also initiated a survey review of Donors through the University of Bristol and will present the findings to the Trustee Board in 2015.

### **Key Objective**

The key objective for the next accounting year will be to ensure that Greenwich Mencap's income exceeds expenditure through cost savings and increasing income whilst continuing to meet the needs of our Members and Service Users. The Care Act 2014 comes into effect in April 2015 and will identify additional requirements from the Royal Borough of Greenwich's funding allocations from 2015-19.

### Reserves policy

The reserves policy states that Greenwich Mencap must hold 1 month's expenditure in reserves (which are currently above that level). We intend to build our reserves to three month's expenditure by 2016, subject to budget income and expenditure being achieved.

## Greenwich Mencap

### Trustees' Report

For the year ended 31 March 2015

#### Donations

We are grateful for all of our donations, but a special thank you is due to:

Mrs A Hawkins	600.00
Miss E MacRobert	240.00
Ms J Shanks	230.00
National Citizen Challenge	170.10
Mr & Mrs G Warner	100.00
Ms C Vagg	110.00
Mrs S Prentice	70.00
Ms Cherise	55.00
Mrs M Nicholls	55.00
Mrs S Coverdale	50.00
Mrs J Mehmet	50.00
Mr D Tozer	40.00

#### The Future

The long-term future of Greenwich Mencap will be even more secure when we achieve Accreditation for our Education work. We have a balanced mix of restricted and unrestricted funds. We will secure our new office base in 2015, relocate our Head Office to a more suitable location and site that meets the current legislation requirements and improves the working environment for our office based staff. We will then focus on achieving Accreditation as a training centre for our Riverwood Project in Woolwich. This will become our education-based centre as we hope to deliver Health & Social Care courses to people wishing to work within the Learning Disability field. We will seek an Accreditation organisation and partner with an Outstanding College or University.

Our Chief Executive is a Governor of Oxleas NHS Foundation Trust (on behalf of Greenwich Mencap) and we will seek to develop our partnership with the NHS CCG.

We will raise our physical profile further in community sites throughout the whole borough and increase our service users' ability to attend local venues of their choice.

Our staff will be measured on Performance and as an organisation, we will measure the impact on individuals and groups through an IMPACT report that will be presented at the next AGM.

An investment in our staff will manifest in contributions to training and support to lift our Sessional Staff from zero-hours contracts to permanent full or part time contracts. All of our staff will be at Level 3 or above by the end of 2016. Greenwich Mencap will reward staff by applying the London Living Wage of £9.15 to recognise their contribution to raising their own and our qualification standards. This will give a better quality of service to our service users and support our aims to be an Outstanding Provider in accordance with the Care Quality Commission (CQC) standards.

Greenwich Mencap will continue to hone its procedures and record-keeping to the highest standards in its pursuit of external accreditation. Greenwich Mencap will use the ACEVO membership to ensure more robust Governance and awareness for our Trustee Board and Chief Executive on the clarity of roles.

# Greenwich Mencap

## Trustees' Report

For the year ended 31 March 2015

### Responsibilities of the Trustees

The contributions of all our staff and volunteers are critical to the success of Greenwich Mencap. I and my fellow-Trustees wish to place on record our sincere appreciation of all their efforts over the past year, despite the uncertainties of funding, etc and the changes which have come about within Greenwich Mencap.

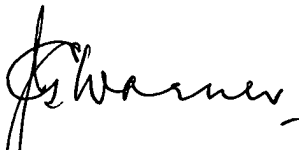
### Auditors

A resolution to reappoint Simpson Wreford & Co for the ensuing year will be proposed at the annual general meeting.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by charities and with the small company regime section 419 (2) of the Companies Act 2006.

The Trustees have complied with their duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

Approved by the management committee on 29<sup>th</sup> September 2015 and signed on its behalf by:



G Warner – Chair of Trustees

**Independent Auditors' Report**  
**To the Members of Greenwich Mencap**  
**For the year ended 31 March 2015**

We have audited the financial statements of Greenwich Mencap for the year ended 31 March 2015 which comprise the Statement of Financial Activities, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement (set out on page 5 and 6), 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standards- Provisions Available for Small Entities (Revised)", in the circumstances set out in the notes to the financial statements.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. This includes an assessment of; whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustee's Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

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 2014 and of its incoming resources and application of resources, including 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 Companies Act 2006;

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion 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.

**Independent Auditors' Report**  
**To the Members of Greenwich Mencap**  
**For the year ended 31 March 2015**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where 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 the audit: or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime.

**K Taylor (Senior Statutory Auditor)**  
**for and on behalf of Simpson Wreford & Co, Statutory Auditors**

Wellesley House  
Duke of Wellington Avenue  
Royal Arsenal  
London SE18 6SS

Dated: 8<sup>th</sup> December 2015

## Greenwich Mencap

### Statement of Financial Activities

(Incorporating Income and Expenditure account)  
For the year ended 31 March 2015

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Voluntary income	8.1	55,352	313,406	368,758	285,012
Activities for generating funds	8.1	4,117	-	4,117	5,492
Investment income		874	-	874	733
Incoming resources from charitable activities	8.1	422,691	7,599	430,290	317,535
<b>TOTAL INCOMING RESOURCES</b>		<b>483,034</b>	<b>321,005</b>	<b>804,039</b>	<b>608,772</b>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		2,361	13,366	15,727	335
Charitable expenditure		375,675	267,401	643,076	579,204
Governance costs		5,618	-	5,618	4,380
<b>TOTAL RESOURCES EXPENDED</b>	<b>10</b>	<b>383,654</b>	<b>280,767</b>	<b>664,420</b>	<b>583,919</b>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR BEFORE TRANSFERS</b>		<b>99,380</b>	<b>40,238</b>	<b>139,618</b>	<b>24,853</b>
Transfers	17	19,243	(19,243)	-	-
Unrealised Gain		4,160	-	4,160	(778)
<b>NET MOVEMENT IN FUNDS</b>		<b>122,783</b>	<b>20,995</b>	<b>143,778</b>	<b>24,075</b>
<b>Balance at 01 April 2014</b>		<b>20,042</b>	<b>90,545</b>	<b>110,587</b>	<b>86,512</b>
<b>Balance at 31 March 2015</b>		<b>142,825</b>	<b>111,540</b>	<b>254,365</b>	<b>110,587</b>

The Charity has no recognised gains or losses other than those dealt with above. Movements in funds are disclosed in note 17 to the financial statements.

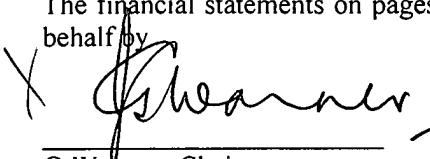
## Greenwich Mencap

### Balance Sheet at 31 March 2015

	Notes	2015		2014	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	11		6,492		4,321
Investments	12		<u>10,025</u>		<u>15,794</u>
			16,517		20,115
<b>CURRENT ASSETS</b>					
Debtors	13	162,623		52,103	
Cash at bank and in hand		<u>137,799</u>		<u>68,367</u>	
		300,422		120,470	
<b>CREDITORS</b>					
Amounts falling due within one year	14		<u>(62,574)</u>		<u>(29,998)</u>
<b>NET CURRENT ASSETS</b>			<u>237,848</u>		<u>90,472</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>254,365</u>		<u>110,587</u>
<b>FUNDS</b>					
Restricted	17		111,540		90,545
Unrestricted	17		<u>142,825</u>		<u>20,042</u>
			<u>254,365</u>		<u>110,587</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements on pages 10 to 21 were approved by the trustees on 29<sup>th</sup> September 2015 and signed on their behalf by

  
 \_\_\_\_\_  
 G Warner - Chair

Company Number: 02408836 (England & Wales)

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2015

#### 1. Accounting Policies

- (a) Basis of accounting - the accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting for and reporting by Charities" (SORP 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the Companies Act 2006.
- (b) The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.
- (c) Fixed assets are only capitalised where their value exceeds £250. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance
Motor Vehicles	-	25% reducing balance

- (d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.
- Costs of generating funds relates to the costs incurred by the charitable company in raising funds for charitable work.
  - Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
  - Governance costs include those costs associated with meeting the constitutional and statutory requirements.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned as disclosed in (e) below.

- (e) Resources expended are recognised in the year in which they are incurred. Certain expenditure is directly attributable to specific activities and has been included in those categories. Support costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.
- (f) Grants and donations are recognised in full in the statement of financial activities in the year in which they are receivable, where they are received in advance, they are treated as deferred income. All deferred income relates to a period of less than 1 year. Legacies are recognised in full in the year in which they are received.



# Greenwich Mencap

## Notes to the financial statements

Year ended 31 March 2015

### Accounting Policies (continued)

(g) Funds held by the charity are defined as:

- *Unrestricted funds*  
Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- *Restricted Funds*  
Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

(h) Liabilities are recognised where probable obligation to transfer economic benefits exist.

(i) Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

(j) Investments are held primarily to provide an investment return for the charity. These are stated at their readily available market value.

(k) The charity operates two pension schemes;

- The charity provides a defined contribution pension scheme for all new employees, the assets of which are held separately from those of the company in an independently administered fund. Contributions to this scheme are charged to the income and expenditure account as they become payable.
- The charity also provides a defined benefit pension scheme, which is governed and administered by the London Borough of Greenwich. As such contributions to this scheme are charged to the income and expenditure account as they become payable.

### 2. Net outgoing resources

This is stated after charging:	2015	2014
Depreciation	2,272	1,440
Auditors' remuneration	4,590	4,200
Other fees paid to auditors	<u>210</u>	<u>1,680</u>

### 3. Trustees expenses

No remuneration, reimbursement of expenses or benefits in kind was paid to any trustee in the year.

### 4. Operating leases

Rentals payable in the next financial year amount to £3,900 (2014: £3,900) in regards to operating leases with 2-5 years remaining.

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2015

#### 5. Pension commitments

The following payments were made to the company pension schemes in the year:

	2015	2014
Defined Contribution Scheme	7,793	6,428
Defined Benefit Scheme	3,827	3,157

No payments were outstanding at the year end. The defined benefit scheme is a multi-employer scheme, paid to the London Borough of Greenwich. As such the charity is unable to identify its share of the underlying gross assets and liabilities of the scheme in a consistent and reasonable basis. The above figures are based on the current year contributions.

#### 6. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 7. Staff costs

Staff costs for the year were as follows:	2015	2014
Wages and salaries	489,000	427,213
National insurance costs	31,004	28,979
Pension costs	<u>11,620</u>	<u>9,585</u>
	<u><b>531,624</b></u>	<u><b>465,777</b></u>

The average number of employees during the year, calculated on the basis of full time staff, was as follows:

	2015	2014
Direct staff	16	14
Administration	<u>1</u>	<u>1</u>
	<u><b>15</b></u>	<u><b>15</b></u>

No employee was paid a salary greater than £60,000.

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2015

#### 8.1 Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Donations and gifts	5,352	-	5,352	8,500
Legacies	-	-	-	1,500
Grants received and spot funding	50,000	313,406	363,406	273,514
Student placement fees	-	-	-	1,498
<b>Total</b>	<b>55,352</b>	<b>313,406</b>	<b>368,758</b>	<b>285,012</b>

#### *Grants Received and Spot Funding*

Royal Borough of Greenwich	-	222,173	222,173	198,908
Big Lottery Fund	-	53,604	53,604	53,706
Other Funding	-	1,000	1,000	400
Oxleas Greenlights	-	11,560	11,560	400
Lloyds TSB Foundation for England & Wales	-	-	-	20,500
NHS Greenwich	50,000	-	50,000	-
GAD	-	25,069	25,069	-
	<b>50,000</b>	<b>313,406</b>	<b>363,406</b>	<b>273,914</b>

#### 8.2 Activities for Generating Funds

Fundraising and Events Income	4,117	-	4,117	5,492
<b>Total voluntary income</b>	<b>4,117</b>	<b>-</b>	<b>4,117</b>	<b>5,492</b>

#### Incoming resources from charitable activities

Service fees	194,681	-	194,681	125,941
Placement fees	215,925	-	215,925	183,373
Gateway Club	5,125	-	5,125	-
Other Income	-	12,082	12,082	2,159
Riverwood Sales	3,477	-	3,477	6,062
<b>Total</b>	<b>419,208</b>	<b>12,082</b>	<b>431,290</b>	<b>317,535</b>

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2015

#### 9 Income by activity

	Donations, gifts & legacies	Grants received	Fundraising	Other income	Placement fees	Sales	Service fees	Total
Adult Services	22	230,126	2,739	7,599	-	-	179,544	420,030
Children Services	-	83,280	-	-	-	-	-	83,280
Riverwood	1,151	-	1,043	-	215,925	3,477	11,051	232,647
Central services	4,179	50,000	335	9,608	-	-	4,086	68,208
	<b>5,352</b>	<b>363,406</b>	<b>4,117</b>	<b>17,207</b>	<b>215,925</b>	<b>3,477</b>	<b>194,681</b>	<b>804,165</b>

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2015

10 Allocation of Support Costs	Projects by Activity					Total Projects	Fundraising	Support Costs & governance
	Central Services	Adult Services	Childrens Services	Riverwood	Transition			
Bank and Service Charges	14	-	-	-	-	14	-	-
Fundraising Costs	-	-	-	-	-	-	1,222	-
Groups, Meetings and Socials	-	1,294	464	152	-	1,910	-	950
Gateway Club Expenses	-	-	-	-	-	-	-	4,454
Insurance / Affiliation	-	175	-	1,163	-	1,338	-	3,171
Office Expenses	-	2,109	342	1,105	-	3,556	-	18,760
Other Expenditure	-	-	-	-	-	-	-	-
Paid to 3rd Parties	-	1,200	19,637	-	-	20,837	-	-
Personnel Function	-	10,100	1,007	499	-	11,606	-	8,230
Postage - General	(522)	48	-	4	-	(470)	-	2,767
Premises Costs	-	-	-	13,402	-	13,402	-	14,113
Professional Fees - Audit	-	-	-	-	-	-	-	4,590
Professional Fees - Membership	-	-	-	-	-	-	-	1,028
Professional Fees - Payroll	2	-	-	-	-	2	-	1,677
Publicity Costs	-	915	-	10	-	925	-	-
Resources	77	447	572	1,462	-	2,558	-	-
Salaries and Related Costs	-	303,993	44,232	125,835	-	474,060	-	58,867
Training	-	-	-	-	-	-	-	594
Society Business	35	-	-	-	-	35	-	-
Telephone	-	1,258	170	743	-	2,171	-	6,171
Travel	-	1,649	501	1,154	-	3,304	-	489
Welfare Grant	-	120	-	-	-	120	-	-
Bad Debts	-	-	-	-	-	-	-	-
Unrealised Losses	-	-	-	-	-	-	-	-
Depreciation: Motor Vehicles	-	-	-	-	-	-	-	136
Depreciation: Equipment	-	681	314	251	20	1,266	-	870
Disposal of investments	-	-	-	-	-	-	-	(376)
Loss on disposals	74	-	-	-	-	74	-	-
<b>Support costs allocated on the basis of staff costs and department target</b>								
		<b>33.33%</b>	<b>16.67%</b>	<b>50%</b>		<b>88%</b>	<b>12%</b>	<b>100%</b>
Salaries and Related Costs	-	17,266	8,636	25,901	-	51,803	7,064	(58,867)
Professional Fees - Payroll	-	492	246	738	-	1,476	201	(1,677)
Telephone	-	1,810	905	2,715	-	5,430	741	(6,171)
Postage - general	-	812	406	1,217	-	2,435	332	(2,767)
Office Expenses	-	5,503	2,752	8,254	-	16,509	2,251	(18,760)
Personnel Function	-	2,414	1,207	3,621	-	7,242	988	(8,230)
Insurance	-	930	465	1,395	-	2,790	381	(3,171)
Groups, Meetings & Socials	-	279	139	418	-	836	114	(950)
Travel	-	143	72	215	-	430	59	(489)
Training	-	175	87	261	-	523	71	(594)
Gateway Club Expenses	-	1,307	653	1,960	-	3,920	534	(4,454)
Depreciation: Motor Vehicles	-	40	20	60	-	120	16	(136)
Depreciation: Equipment	-	255	128	383	-	766	104	(870)
Disposal of investments	-	(111)	(55)	(165)	-	(331)	(45)	376
Premises Costs	-	4,139	2,070	6,210	-	12,419	1,694	(14,113)
	<b>(320)</b>	<b>359,442</b>	<b>84,970</b>	<b>198,963</b>	<b>20</b>	<b>643,076</b>	<b>15,727</b>	<b>5,618</b>

**Greenwich Mencap**

**Notes to the financial statements**

**Year ended 31 March 2015**

**11 Tangible Fixed Assets**

	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Total</i>
	£	£	£
<b>Cost</b>			
At 1 April 2014	22,116	5,450	27,566
Additions	4,769	-	4,769
Disposals	<u>(3,817)</u>	-	<u>(3,817)</u>
At 31 March 2015	<u>23,068</u>	<u>5,450</u>	<u>28,518</u>
<b>Depreciation</b>			
At 1 April 2014	18,340	4,905	23,245
Depreciation add back	2,136	136	2,272
Depreciation add back	<u>(3,491)</u>	-	<u>(3,493)</u>
At 31 March 2015	<u>16,985</u>	<u>5,041</u>	<u>22,024</u>
<b>Net book values</b>			
31 March 2015	<u>6,083</u>	<u>409</u>	<u>6,492</u>
31 March 2014	<u>3,776</u>	<u>545</u>	<u>4,321</u>

**12 Investments**

	<i>List Investments</i>
	£
<b>Cost &amp; net book value</b>	
At 1 April 2014	15,794
Additions	-
Disposals	<u>(9,929)</u>
Revaluation Gain	<u>4,160</u>
At 31 March 2015	<u>10,025</u>

The listed investments were comprised as follows:

	<i>2015</i>	<i>2014</i>
	£	£
National Savings 2.5% Consol. (10,000 units)	10,025	5,865
National Savings 4.0% Consol. (10,305 units)	-	<u>9,929</u>
	<u>10,025</u>	<u>15,794</u>

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2015

#### 13 Debtors

	2015	2014
	£	£
Trade debtors	127,634	13,189
Other debtors	671	2,304
Prepayments and accrued income	<u>34,318</u>	<u>36,610</u>
	<u><b>162,623</b></u>	<u><b>52,103</b></u>

#### 14 Creditors: amounts falling due within one year

	2015	2014
	£	£
Other creditors	58,193	24,987
Accruals and deferred income	<u>4,381</u>	<u>5,011</u>
	<u><b>62,574</b></u>	<u><b>29,998</b></u>

#### 15 Analysis of net assets between funds

	Fixed assets	Current assets	Total
	£	£	£
Restricted funds	3,547	107,993	111,540
Unrestricted funds	2,945	139,880	142,825
	<u><b>6,492</b></u>	<u><b>247,873</b></u>	<u><b>254,365</b></u>

#### 16 Operating leases

At 31 March 2015, the company was committed to making the following payments under non-cancellable operating leases as follows:

	2015	2014
	£	£
Operating leases which expire:		
Within one year	6,470	6,470
Between two and five years	<u>-</u>	<u>6,470</u>
	<u><b>6,470</b></u>	<u><b>12,940</b></u>

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2015

#### 17 Statement of funds

	Balance B/fwd £	Incoming resources £	Outgoing resources £	Unrealised gains £	Transfers £	Balance C/fwd £
<b>Restricted funds</b>						
Royal Borough of Greenwich Carers Peer Support	-	19,893	(8,572)	-	-	11,321
Royal Borough of Greenwich - Commissioning	41,282	82,280	(82,280)	-	-	41,282
Royal Borough of Greenwich - Lets sort it out	-	86,000	(86,000)	-	-	-
Royal Borough of Greenwich - Transition Worker	3,728	25,000	(17,421)	-	-	11,307
Royal Borough of Greenwich - Early Intervention	-	9,000	(6,770)	-	-	2,230
Big Lottery Fund - Greenlights	26,292	61,203	(49,830)	-	-	37,665
Sports Pilot Projects - Tastics	-	1,000	(1,000)	-	-	-
Oxleas Greenlights	-	11,560	(11,489)	-	-	71
GAD	-	25,069	(17,405)	-	-	7,664
Holiday aid	9,320	-	-	-	(9,320)	-
PLMD	5,919	-	-	-	(5,919)	-
Stibbards Minibus	4,004	-	-	-	(4,004)	-
	<b>90,545</b>	<b>321,005</b>	<b>(280,767)</b>	<b>-</b>	<b>(19,243)</b>	<b>111,540</b>
<b>Designated funds</b>						
Adult services - Service fees	(46,164)	183,630	(156,667)	-	-	(19,201)
Riverwood - Service fees, placement fees and sales	54,343	232,646	(205,741)	-	-	81,248
	<b>8,179</b>	<b>416,276</b>	<b>(362,408)</b>	<b>-</b>	<b>-</b>	<b>62,047</b>
<b>Unrestricted funds</b>						
	<b>11,863</b>	<b>66,758</b>	<b>(21,246)</b>	<b>4,160</b>	<b>19,243</b>	<b>80,778</b>
<b>Total funds</b>	<b>110,587</b>	<b>804,039</b>	<b>(664,421)</b>	<b>4,160</b>	<b>-</b>	<b>254,365</b>

#### Restricted Funds

##### Royal Borough of Greenwich-

- Carers Peer Support* - support and advice for people who care for a person with a learning disability/difficulty or autistic spectrum disorder and to reduce isolation among carers in the borough.
- Let's sort it out* - support service for adults with a learning disability offering advice on a range of issues including benefits, health support, statutory agencies, advocacy and support at meetings.
- Transition worker* - the recruitment of a Transition Worker for one year to be part of a team, identifying and developing the aspirations and needs of young people with disabilities as they approach transition to Adult Services.



## Greenwich Mencap

### Notes to the financial statements

#### Year ended 31 March 2015

- Early Intervention* - undertaking conditions of the Service Level Agreement for Early Intervention, Prevention and Building Social Capital Services.
- Greenlights* - provides behaviour support and intervention for children with learning disabilities and additional challenging behaviour.
- Sports Pilot Projects – Tastics* - provides funding for coaching costs, staff costs and volunteer expenses, equipment, venue hire and travel to help local groups do more sport and develop pilot sports projects for people with a learning disability.
- Oxleas Greenlights* - supporting families who have children with learning disabilities to achieve a positive outcome relating to the child's challenging behaviour and working closely with the Clinical Psychologist.
- Holiday Aid* - provides grants to individuals to support them to access holiday opportunities.
- PLMD Fund* - provides opportunities for leisure and/or communication for persons with profound learning and multiple disabilities who have been befriended.
- Stibbards Minibus Fund* - was established to assist with running and maintenance costs of the company's minibuses, subsequently used to hire minibuses

#### 18 Transfers

A transfer from restricted funds to unrestricted funds has been made to transfer balances for historic projects expired over 5 years ago as disclosed in note 17.

#### 19 Related parties

The following transactions occurred with known related parties during the financial year:

- A Waite [CEO & Secretary] - £432 of direct reimbursement of expenditure
- M Hawkins [Trustee] - £500 of donations to the charity
- G Warner [Trustee] - £5 of direct reimbursement of expenditure
- M Pearlgood [Trustee] - £10 donation to the charity
- P Pashley [Trustee] - £52 of direct reimbursement of expenditure
- D Robinson [Trustee] - £5 donation to the charity
- E Jones [Former Change Manager] – £384 of direct reimbursement of expenditure

There were no outstanding balances with any known related parties at the year end.

#### 20 Other professional services provided by the auditors

In common with many other charities of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

## **Greenwich Mencap**

### **Notes to the financial statements**

**Year ended 31 March 2015**

#### **21 Limited liability**

The Trustees of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

#### **22 Surplus reserves**

During the year there was an overall surplus on reserves of £143,778 (2014 - £24,075). Overall unrestricted reserves show a surplus of £142,825 (2014 – £20,042).

#### **23 Ultimate controlling party**

The ultimate controlling party is the board of Trustees.