

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

**Greenwich Mencap**  
**(A company limited by guarantee)**  
**Annual Report and Audited Accounts**  
**For the year ended 31 March 2018**

## **Greenwich Mencap**

### **Charity Information**

**For the year ended 31 March 2018**

Management Committee	M Pearlgood - Chair G Earle-Hutton – (appointed 25 <sup>th</sup> November 2017) Treasurer A Pearlgood I Blackie D Goldstraw J Lawson
Director of Service	T Looker
Registered Office	Greenwich Mencap Unit 4, Hopyard Studios The Movement 13 Lovibond Lane Greenwich SE10 9FY
Auditors	Simpson Wreford LLP 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 2018**

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## **Greenwich Mencap**

### **Trustees' Report**

#### **For the year ended 31 March 2018**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

#### **Constitution**

The company is a charitable company (charity number 802103) 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.

#### **Compliance**

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102).

#### **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 Ellis Whittam HR consultants that are updated regularly, though not necessarily annually.

The Board of Trustees have Ordinary Meetings at least each quarter with the Director of Services to provide opportunities for Trustees to consider issues in greater detail.

The Director of Services also meets regularly for informal discussions with the Chair of Trustees and Treasurer.

Terri Looker was appointed as Director Services on 1<sup>st</sup> July 2017.

##### Elections and Appointments

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

## **Greenwich Mencap**

### **Trustees' Report**

#### **For the year ended 31 March 2018**

Potential candidates meet informally with the Director of Services and will complete a Skills Audit template before being presented as a suitable candidate to the Board and having an interview with The Chair of Trustees & the Director of Services. 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.

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 is 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 are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under new GDPR regulations, the ultimate responsibility for data protection compliance lies with the trustees.

Company law requires the charity trustees to prepare financial statements for each 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 income and expenditure of the charity for that period.

In preparing the 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 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 the charity 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 charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Greenwich Mencap**

### **Trustees' Report**

#### **For the year ended 31 March 2018**

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

So far as each Trustee is aware, there is no relevant information (information needed by the charity's independent examiners in connection with preparing their report) of which the charity's examiners are unaware; and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the charity's examiners are aware of that information and to establish that the charity's examiners are aware of that information.

#### Charities Structure and Management

The Board's support of the Director of Services as the strategic leader of Greenwich Mencap is reflected in the development of Greenwich Mencap's Plan and further professionalisation of the permanent contracted staff through structured training courses.

In 2017/18, the Senior Management team (SMT) consisted of the Director of Services (Terri Looker) Welfare Manager (Carole Britton), Independent Support Manager (Pam Belonwu), Anna-Marie Cahalane MacGuinness Training and Education Manager and Finance Manager (James Thorpe).

#### 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.

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.

#### Reserves policy

The reserves policy states that Greenwich Mencap must hold one month's expenditure in reserves. (We currently hold three months). Total free unrestricted reserves totalled £213,940. Excluding Riverwood, which has its own designated fund. Currently the minimum of one month's expenditure will be £43,000.

#### 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 finance Manager matches up Profit & Loss figures with the SMT to ensure performance to budget targets. These are then presented to the Director of Services and trustees for further scrutiny.

## Greenwich Mencap

### Trustees' Report

For the year ended 31 March 2018

#### Trustees

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

M Pearlgood      *-(Chair)*  
M Hawkins        *-Hon. Treasurer /Secretary (Resigned 20/01/2018)*  
G.Earle-Hutton   *-Hon. Treasurer /Secretary (Appointed 20/01/2018)*  
A Pearlgood  
I Blackie  
D Goldstraw  
J Lawson

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.

#### 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 (SMT) within the organisation.

As promised in last years report we appointed Ellis Whittam as our HR consultants on 10<sup>th</sup> August 2017 to protect the organisation against claims through employment tribunals.

#### Principal Risk

The CQC inspection grade will be a quality mark for the following 3 years. It is therefore important that our efforts to achieve a high grade are crucial to us being seen as a quality service provider and that we are then able to secure additional future work going forward.

We secured 5 years grant funding from The Big Lottery, to operate the Greenlights Project.

The Trustees are satisfied that the charity now has 3 months reserves of funding to be deemed a going concern. We have begun to spread the risks across four areas of funding:

- Health (NHS)
- National Children's bureau
- Social Services (Royal Borough of Greenwich)
- Fundraising (donations, wills & legacies)
- Big Lottery

#### HR Review

Greenwich Mencap has reviewed its HR procedures and has instructed Ellis Whittam consultants and is confident that their procedures are sound and robust.

## **Greenwich Mencap**

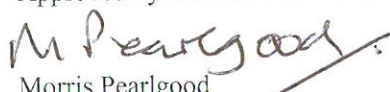
### **Trustees' Report**

**For the year ended 31 March 2018**

#### Stakeholders

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

Approved by the Board of Trustees on 12<sup>th</sup> December 2018 and signed on its behalf by:

  
Morris Pearlgood  
Chair of Trustees

## **Greenwich Mencap**

### **Trustees' Report**

**For the year ended 31 March 2018**

#### **Chairman's Report**

I would like to open this report by reminding everyone of what Greenwich Mencap continues to stand for:

##### 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.
- 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.

##### Our Objectives

Our 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 the 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, but includes those who are placed in residential care situations by the Royal Borough of Greenwich outside its geographical area. However, in ensuring the ongoing viability of the company, Greenwich Mencap may develop provisions outside of this region.

## **Greenwich Mencap**

### **Trustees' Report**

**For the year ended 31 March 2018**

#### Achievements in 2017/18

1. Continued to make efficiencies and financial savings whilst continuing to provide high quality services that meet the needs of our members and service users.
2. Secured 3 years funding from BBC (Children in Need) for the Support for Siblings project.
3. Secured 1 year funding from GAVS for an evening disco.
4. Secured 5 years funding from the Big Lottery for the continuation of the Greenlights Project..
5. Secured micro grant from Tesco Bags of Help for the Support for Siblings project

#### Donations

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

Roger Munson	250
MacRobert Miss E	240
Vagg Ms C	120
Warner Mr G & Mrs R	112.5
Morris Mr Martin	110
Prentice Mrs Susan	80
Badger Mrs R	70
Coverdale Ms Shirley	60
Webb Mr John	60
Nicholls Mrs Margaret	55
Revd David Sharpe	55
Foyle J & C MR	50
Hawkins Mrs A	50
Datta Mrs K	25
Atkins Ms J	20
Laukkanen L	20
Lloyd Mr & Mrs	20
MacRobert Miss C M	20
Michael Mackey	20
Roy Price	20
M Thomson	15
Ripper Mr Roy	15
West A & D	15
Jane Ives MS	12
King Mrs M	12
Trent Mrs C	12
Allen Mrs Denise	10
Crone Angela & Trevor	10

## **Greenwich Mencap**

### **Trustees' Report**

**For the year ended 31 March 2018**

David and Shiela Kirkby	10
Davis Mrs June	10
Morris Mr Paul	10
	1588.50

#### 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. Fundraising will be made priority to supplement the income.

In addition we will be looking at ways to merge the Greenwich office and the Riverwood Project to ensure financial stability for the organisation. This change will also ensure a more cohesive staff team.

#### Staff & Volunteers

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

Morris Pearlgood

## **Independent Auditors' Report to the members of Greenwich Mencap**

**For the year ended 31 March 2018**

### **Opinion**

We have audited the financial statements of Greenwich Mencap (the 'Charity') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements.

## **Independent Auditors' Report to the members of Greenwich Mencap**

**For the year ended 31 March 2018**

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

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 2-3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

### **Use of our report**

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



**Kate Taylor ACA (Senior Statutory Auditor)**  
**for and on behalf of Simpson Wreford LLP, Statutory Auditor**  
Wellesley House  
Duke of Wellington Avenue  
Royal Arsenal  
London SE18 6SS

Dated: 13<sup>th</sup> December 2018

**Greenwich Mencap**  
**Statement of Financial Activities**  
**(Incorporating Income and Expenditure account)**

**For the year ended 31 March 2018**

**Statement of Financial Activities**

	Notes	Unrestricted funds	Restricted funds	Total 2018	Total 2017
		£	£	£	£
<b>INCOME FROM:</b>					
Donations and legacies	7	24,669	88,725	113,394	130,785
Other trading activities	7	10,486	-	10,486	5,685
Investments		-	-	-	620
Charitable activities	7	492,565	-	492,565	545,957
<b>TOTAL</b>		<b>527,721</b>	<b>88,725</b>	<b>616,446</b>	<b>683,047</b>
<b>EXPENDITURE ON:</b>					
Raising funds		10,486	-	10,486	11,383
Charitable activities		490,698	114,502	605,201	617,690
Other		-	-	-	83,862
<b>TOTAL</b>	9	<b>501,184</b>	<b>114,502</b>	<b>615,687</b>	<b>712,935</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>26,536</b>	<b>(25,777)</b>	<b>759</b>	<b>(29,888)</b>
Transfers between funds		(4,356)	4,356	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>22,180</b>	<b>(21,421)</b>	<b>759</b>	<b>(29,888)</b>
<b>RECONCILIATION OF FUNDS</b>					
Balance at 1 April 2017		191,761	91,695	283,455	313,343
Balance at 31 March 2018		<b>213,940</b>	<b>70,274</b>	<b>284,214</b>	<b>283,455</b>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 22 form part of these financial statements.

# Greenwich Mencap

## Balance Sheet as at 31 March 2018

	Notes	2018		2017	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		<u>11,961</u>		<u>4,996</u>
			11,961		4,996
<b>CURRENT ASSETS</b>					
Debtors	11	77,320		83,961	
Cash at bank and in hand		<u>215,377</u>		<u>229,623</u>	
		292,697		313,584	
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(20,444)</u>		<u>(35,125)</u>	
<b>NET CURRENT ASSETS</b>			<u>272,253</u>		<u>278,459</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>284,214</u>		<u>283,455</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted funds	14		70,274		91,695
Unrestricted funds	14		<u>213,940</u>		<u>191,761</u>
<b>TOTAL CHARITY FUNDS</b>			<u>284,214</u>		<u>283,455</u>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

The financial statements on pages 11 to 22 were approved by the Trustees on 12<sup>th</sup> December 2018 and signed on their behalf by



M Pearlgood

Company Number: 02408836 (England & Wales)

# Greenwich Mencap

## Cash Flow Statement at 31 March 2018

### Statement of Cash Flows

	Notes	2018 Funds £	2017 Funds £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	<b>21</b>	<u>(3,294)</u>	<u>(20,335)</u>
<b>Cash flows from investing activities:</b>			
Purchase of property plant and equipment		<u>(10,952)</u>	<u>-</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(10,952)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		(14,246)	(20,335)
Cash and cash equivalents at the beginning of the reporting period	<b>22</b>	229,623	249,958
Change in cash and cash equivalents due to exchange rate movements		<u>-</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period	<b>22</b>	<u>215,377</u>	<u>229,623</u>

## Greenwich Mencap

### Notes to the financial statements

#### Year ended 31 March 2018

##### 1. Accounting Policies

- (a) Company information – Greenwich Mencap is a company limited by guarantee, incorporated in England and Wales and registered as a charity with the Charities Commission. The registered office is Unit 4 Hopyard Studios, 13 Lovibond Lane, Greenwich, London, SE10 9FY.
- (b) Basis of preparation - 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 (FRS102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in the financial statements are rounded to the nearest £.

The effects of events relating to the year ended 31 March 2018 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2018 and the results for the year ended on that date.

Greenwich Mencap meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- (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
Website Costs	-	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.

## Greenwich Mencap

### Notes to the financial statements

#### Year ended 31 March 2018

- (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.
- (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 and debtors are recognised on at the point that the charity becomes entitled to receive income from service provided.
- (i) Rentals payable under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.
- (j) 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.
- (k) Going concern - there are no material uncertainties about the charity's ability to continue.

## Greenwich Mencap

### Notes to the financial statements

#### Year ended 31 March 2018

#### 2. Net outgoing resources

This is stated after charging:	<i>2018</i>	<i>2017</i>
Depreciation	3,534	1,665
Auditors' remuneration	5,054	4,693
Other fees paid to auditors	<u>-</u>	<u>-</u>

#### 3. Trustees expenses

No remuneration or benefits in kind was paid to any trustee in the year. No direct reimbursements for expenses to trustees were made during the financial year.

#### 4. Pension commitments

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

	<i>2018</i>	<i>2017</i>
Defined Contribution Scheme	-	-
Defined Benefit Scheme	4,426	5,070
Auto-enrolment Scheme (Defined Contribution)	15,090	16,894

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.

#### 5. Taxation

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

#### 6. Staff costs

Staff costs for the year were as follows:	<i>2018</i>	<i>2017</i>
Wages and salaries	451,117	508,220
National insurance costs	34,501	38,769
Pension costs	18,510	18,180
Settlement costs	<u>-</u>	<u>12,000</u>
	<b><u>504,128</u></b>	<b><u>577,169</u></b>

## Greenwich Mencap

### Notes to the financial statements

**Year ended 31 March 2018**

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

	<b>2018</b>	<b>2017</b>
Direct staff	27	22
Administration	<u>-</u>	<u>1</u>
	<u>27</u>	<u>23</u>

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

#### 7 Voluntary Income

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Donations and gifts	4,320	-	4,320	6,251
Grants received and spot funding	20,349	88,725	109,074	124,534
<b>Total</b>	<b>24,669</b>	<b>88,725</b>	<b>113,394</b>	<b>130,785</b>

#### *Grants Received and Spot Funding*

Royal Borough of Greenwich	15,400	57,400	72,800	72,800
Big Lottery Fund - Greenlights	-	13,125	13,125	26,840
True Colours Trust - Siblings Project	-	5,200	5,200	-
BBC Children In Need - Siblings Project	-	10,000	10,000	-
Groundwork UK - Siblings Project	-	3,000	3,000	-
Santander Foundation	-	-	-	5,000
Other grants received	4,949	-	4,949	2,772
Oxleas - Greenlights	-	-	-	5,780
GAD (EHC) Independent Support Worker	-	-	-	11,342
	<b>20,349</b>	<b>88,725</b>	<b>109,074</b>	<b>124,534</b>

#### 7.2 Activities for Generating Funds

Fundraising and Events Income	10,486	-	10,486	5,685
<b>Total voluntary income</b>	<b>10,486</b>	<b>-</b>	<b>10,486</b>	<b>5,685</b>

#### Incoming resources from charitable activities

Service fees	145,242	-	145,242	203,576
Placement fees	263,620	-	263,620	273,126
NCB Independent Support Service	66,717	-	66,717	51,793
Gateway Club	2,947	-	2,947	8,170
Other income	7,772	-	7,772	6,642
Riverwood Sales	6,268	-	6,268	2,651
<b>Total</b>	<b>492,565</b>	<b>-</b>	<b>492,565</b>	<b>545,957</b>

## Greenwich Mencap

### Notes to the financial statements

**Year ended 31 March 2018**

8 Income by activity	Donations, gifts & legacies	Grants received	Fundraising	Other income	Placement fees	Sales	Service fees	Total
Let's Sort Out	-	59,750	-	-	-	-	-	59,750
Greenlights	-	13,125	-	-	-	-	-	13,125
EHC Independent Support Service	-	-	-	-	-	-	66,717	66,717
Riverwood	255	-	1,229	-	263,620	6,268	13,093	284,465
Adult Services	32	15,400	-	-	-	-	-	15,432
Independent Living Services	-	-	300	-	-	-	130,108	130,408
Siblings Project	-	18,200	-	-	-	-	-	18,200
Gateway club	-	-	-	2,947	-	-	-	2,947
Central services	4,033	4,949	8,957	5,422	-	-	2,041	25,403
	<b>4,320</b>	<b>111,424</b>	<b>10,486</b>	<b>8,369</b>	<b>263,620</b>	<b>6,268</b>	<b>211,958</b>	<b>616,446</b>

#### 9 Allocation of Support Costs

	Independent Living	Adult Services	EHC Riverwood	Independent Support	Workforce Development	Greenlights	Siblings Project	Lets sort it out	Total Projects	Fundraising	Support costs & governance
<b>Direct costs</b>											
100 Club	-	-	-	-	-	-	-	-	-	-	-
Bank and Service Charges	-	-	-	-	-	-	-	-	-	-	60
Cleaning	-	-	-	230	-	-	-	322	552	-	669
Fundraising Costs	-	-	-	-	-	-	-	-	-	1,106	-
Gavs Disco Expenses	-	-	-	-	-	-	-	-	-	-	135
Gateway Club Expenses	-	-	-	-	-	-	-	-	-	-	8,285
Governance	-	-	-	-	-	-	-	-	-	-	268
Groups, Meetings and Socials	-	665	24	-	-	-	122	-	763	-	-
Insurance and Fees	-	-	1,125	1,000	-	-	-	1,000	3,125	-	2,737
Office Expenses	294	-	1,542	24	4,586	1,117	591	138	8,292	-	12,233
Personnel Function	2,383	-	-	-	-	75	-	680	3,138	-	2,553
Postage - General	-	-	-	100	-	-	-	108	208	-	1,437
Premises Costs	111	2,056	12,740	48	-	233	461	-	15,649	-	18,551
Professional Fees - Audit	-	-	-	-	-	-	-	-	-	-	5,054
Professional Fees - Membership	1,644	-	148	-	-	-	-	-	1,792	-	793
Professional Fees - Payroll	-	-	-	-	-	-	-	-	-	-	2,211
Publicity Costs	-	-	-	-	-	-	-	-	-	-	-
Resources	-	-	2,004	-	-	18	522	44	2,589	-	-
Salaries and Related Costs	150,499	8,154	194,286	44,300	-	34,817	1,615	52,063	485,735	-	18,394
Telephone	2,207	-	825	279	-	-	-	498	3,808	-	7,698
Training	-	-	0	599	-	300	-	255	1,154	-	1,478
Travel	-	50	615	149	-	216	-	977	2,006	-	162
Bad Debts	-	-	-	-	-	-	-	-	-	-	(935)
Depreciation: Motor Vehicles	-	-	-	-	-	-	-	-	-	-	560
Depreciation: Equipment	53	287	71	-	-	42	-	-	453	-	1,620
Depreciation: Website	-	-	-	-	-	-	-	-	-	-	1,354
<b>Support costs allocated on the basis of staff costs and department target</b>											
	<b>0%</b>	<b>6%</b>	<b>58%</b>	<b>18%</b>	<b>0%</b>	<b>6%</b>	<b>0%</b>	<b>8%</b>	<b>100%</b>		<b>100%</b>
Management Fee	-	4,451	43,874	13,742	-	4,482	2,985	6,402	75,936	-	(75,936)
Fundraising Costs	-	-	-	-	-	-	-	-	-	9,380	(9,380)
	<b>157,191</b>	<b>15,662</b>	<b>257,207</b>	<b>60,470</b>	<b>4,586</b>	<b>41,301</b>	<b>6,297</b>	<b>62,487</b>	<b>605,202</b>	<b>10,486</b>	<b>-</b>

Support costs are allocated by time spent by central staff and management.

# Greenwich Mencap

## Notes to the financial statements

### Year ended 31 March 2018

<b>10 Tangible Fixed Assets</b>	<b>Office Equipment</b>	<b>Motor Vehicles</b>	<b>Website Costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2017	25,457	5,450	-	30,907
Additions	3,528	2,010	5,414	10,952
Disposals	-	-	-	-
At 31 March 2018	28,985	7,460	5,414	41,859
<b>Depreciation</b>				
At 1 April 2017	20,691	5,220	-	25,911
Depreciation charge	2,074	560	1,354	3,987
At 31 March 2018	22,765	5,780	1,354	29,898
<b>Net book values</b>				
31 March 2018	6,221	1,680	4,061	11,961
31 March 2017	4,766	230	-	4,996

<b>11 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	55,270	56,682
Other debtors	20,409	25,820
Prepayments and accrued income	1,642	1,459
	<u>77,320</u>	<u>83,961</u>

<b>12 Creditors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors	4,749	5,162
Accruals and deferred income	15,695	29,963
	<u>20,444</u>	<u>35,125</u>

## Greenwich Mencap

### Notes to the financial statements

Year ended 31 March 2018

#### 13 Analysis of net assets between funds

	Fixed assets £	Net Current assets £	Total £
Restricted funds	1,496	66,427	67,924
Unrestricted funds	4,724	211,566	216,290
	<b>6,221</b>	<b>277,994</b>	<b>284,214</b>

#### 14 Statement of funds

	Balance B/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance C/fwd £
<b>Restricted funds</b>					
Royal Borough of Greenwich - Carers Peer Support	10,738	-	-	-	10,738
Royal Borough of Greenwich - Commissioning	41,282	-	-	-	41,282
Royal Borough of Greenwich - Lets sort it out	-	57,400	(57,400)	-	-
Royal Borough of Greenwich - Transition Worker	11,307	-	-	-	11,307
Royal Borough of Greenwich - Early Intervention	2,230	-	-	-	2,230
Big Lottery Fund - Greenlights	19,324	13,125	(36,805)	4,356	-
Santander Foundation - Workforce Development	5,000	-	(5,000)	-	-
Vanbrugh Community Association - Siblings Project	1,297	-	(1,297)	-	-
True Colours Trust - Siblings Project	-	5,200	(5,200)	-	-
BBC Children In Need - Siblings Project	-	10,000	(8,800)	-	1,200
Groundwork UK - Siblings Project	-	3,000	-	-	3,000
Other	516	-	-	-	516
	<b>91,695</b>	<b>88,725</b>	<b>(114,502)</b>	<b>4,356</b>	<b>70,273</b>
<b>Designated funds</b>					
RBG - Adult Activities	-	15,432	(15,432)	-	-
Independent Living Service - Service fees	-	130,408	(140,542)	10,134	-
Riverwood - Service fees, placement fees and sales	103,829	284,465	(213,332)	-	174,962
EHC Independent Support Service	9,278	66,717	(57,454)	-	18,541
Oxleas - Greenlights	-	-	(13)	13	-
Oxleas - Workforce Development	-	3,000	-	-	3,000
	<b>113,107</b>	<b>500,021</b>	<b>(426,772)</b>	<b>10,147</b>	<b>196,504</b>
<b>Unrestricted funds</b>	<b>78,653</b>	<b>27,700</b>	<b>(74,412)</b>	<b>(14,504)</b>	<b>17,437</b>
<b>Total funds</b>	<b>283,455</b>	<b>616,446</b>	<b>(615,687)</b>	<b>-</b>	<b>284,214</b>

## **Greenwich Mencap**

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

**Year ended 31 March 2018**

#### **Restricted Funds**

##### **Royal Borough of Greenwich-**

<i>Let's sort it out</i>	- 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.
<i>Greenlights</i>	- provides behaviour support and intervention for children with learning disabilities and additional challenging behaviour.
<i>Oxleas Greenlights</i>	- 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.
<i>Support for Siblings</i>	- support for children who have a brother/sister with a learning disability/difficulty and/or autistic spectrum condition through creative workshops aimed at helping children share their experiences and make contact with their feelings in a safe environment.
<i>Santander foundation</i>	- This grant was received for development of IT systems. The expenditure of which has taken place in 2017/18 on the new website.

#### **15 Transfers**

Funds have been transferred from unrestricted reserves to supplement the deficits on Big Lottery Fund – Greenlights (£4,356), Oxleas – Greenlights (£13) and Independent Living Service (£10,134).

#### **16 Related parties**

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

- T Looker [Interim Manager] - £394.66 of direct reimbursement of expenses

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

#### **17 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.

#### **18 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.

**Greenwich Mencap**  
**Notes to the financial statements**  
**Year ended 31 March 2018**

**19 Restricted reserves in deficit**

The deficit on the Greenlights and Independent Living Service projects were funded from general reserves. Overall unrestricted reserves show a surplus of £213,940 (2017 – £191,760). This is made up of free reserves of £17,436 and designated reserves of £196,504.

**21 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period</b>	5,810	(30,508)
Adjustments for:		
Depreciation charges	3,987	1,666
Dividends, interest and rents from investments	212	620
(Increase)/decrease in debtors	1,378	27,130
Increase/(decrease) in creditors	<u>(14,681)</u>	<u>(19,243)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>(3,294)</u>	<u>(20,335)</u>

**22 Analysis of cash and cash equivalents**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Cash in hand	<u>215,377</u>	<u>229,623</u>
<b>Total cash and cash equivalents</b>	<u>215,377</u>	<u>229,623</u>

