Report and Financial Statements

For the year ended 31st March 2016

Barnet Mencap

A Company Limited by Guarantee

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COMPANIES HOUSE

Charity number 1089388

Company number 4274621

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Legal and Administrative Details for the Year Ended 31 March 2016

Status:	Registered as a company limited by guarantee (No. 4274621) on 21 August 2001, and as a charity (No.1089388) on 19 November 2001. Barnet Mencap took over the activities of the Borough of Barnet Society for Mentally Handicapped Children and Adults (charity number 245086) on 1 April 2003. The Directors are Trustees for the purposes of Charity Law. In the event of the company being wound up, the liability of Members is limited to £1 per member of the company.
Charity Number	1089388
Company Number	4274621
Registered Office and Business Address	35 Hendon Lane Finchley London N3 1RT
Board of Directors	Peter Carter — Chairman Karen Bilkus — Vice Chairman Mike Wiffen — Honorary Treasurer Meg Kirk Ellen Maybery (co-opted 21st January 2016) Sheila Oliver Sally Wickenden
Chief Executive	Ray Booth
Company Secretary	Teresa Skiba
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Auditors:	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG

OBJECTIVES AND ACTIVITIES

The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2016.

The trustees confirm that the financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

1. The purpose of Barnet Mencap is to promote its charitable objectives so that it can respond to the needs of people with learning disabilities and/or additional disabilities, their families and carers. Barnet Mencap operates in the London Borough of Barnet and surrounding areas.

2. Barnet Mencap provides services and support for children and adults with learning disabilities and/or autism. These services include advice and information for parent carers, short breaks for children and adults and a leisure and learning project. It provides advice, information, support, housing and outreach for adults and also works to increase public awareness and understanding of the problems and abilities of people with learning disabilities and their families.

3. Barnet Mencap's activities have been carried out to help meet the needs of people with learning disabilities and their families for the public benefit. The trustees understand their responsibility to keep this public benefit central to the work and activities.

4. Children and adults with learning disabilities continue to face significant barriers to their full and equal participation in society. Poverty, discrimination, social isolation and health inequalities are common and enduring features of their lives. Barnet Mencap's services are provided to increase opportunities for people, support them to develop skills and, through advice and information, to enable them to live as independently with as much control as possible.

5. Barnet Mencap employs staff to provide services and support, and funds its work through contracts, grants and general fundraising. The organisation sets out its strategy in its Business Plan. It sees the rights of children and adults with learning disabilities, and their carers, as the starting point for recognising the need for services and support. The strategy is to ensure that there is good early years support, both practical and emotional, to help children under five thrive, be healthy and be ready for school. Adults with learning disabilities need advice and information to make choices about what is important to them, to feel safe and to have good health and quality of life.

OBJECTIVES AND ACTIVITIES (continued)

Barnet Mencap works in partnership with statutory and voluntary organisations to bring about strategic change. The annual work programme sets out aims that contribute to its long term objectives and helps the organisation monitor progress, recognise its achievements, and respond where there are delays or obstacles to its strategy.

6. The Work Plan sees success in terms of increasing the number of beneficiaries, their satisfaction, and the quality of the services and support provided.

7. Barnet Mencap ensures that it has sufficient staff and volunteers to provide support effectively, and that staff and volunteers have the training, supervision and support to maintain and develop quality services.

   The organisation has 30 volunteers, who are active in the office and community services for adults and children. Measurement issues, including attributing an economic value to the contribution of general volunteers, prevent the inclusion of their contribution in the statement of financial activities.

ACHIEVEMENTS AND PERFORMANCE

In the year 2015-16 Barnet Mencap maintained its four core services: (a) services for disabled children and parent carers; (b) leisure and learning projects; (c) housing and support; and (d) short breaks for adults with learning disabilities.

Barnet Mencap celebrated its 50th anniversary with a range of activities for its members, staff, people who use the services and the local community. These included a church service, concert, disco, library displays and the publication of a history of the organisation.

Please see table overleaf.

ACHIEVEMENTS AND PERFORMANCE (continued)

Reporting performance				
Inputs	**Activities**	**Outputs**	**Outcomes**	**Impacts**
£579,618	Equality Housing Service	The staff provide advice, information and support through Working for You to tenants in the shared houses and in their own homes. The Framework Contract for support and accommodation was extended for another two years until March 2017, and the Council carried out a successful review for the shared houses. The voids in the houses were filled for much of the year and the Equality Housing team supported 68 tenants to live as independently as possible, to remain in work, volunteer and to develop and maintain friendships and relationships. The houses were refurbished over the year, and Equality Housing employed three new staff.	Tenants live as independently as possible in the community; they do this by learning and maintaining skills, and taking opportunities to develop friendships and relationships through work and volunteering.	People have the information and advice to make choices and to live valued lives in the community, to remain healthy and active and contribute to their communities.
£214,653	Community Services (Adults)	Staff provide the COPs and Fit2gether programme of leisure and learning activities and develop peer support. Bright Futures met most of its objectives this year and in October 2016 the service will begin the final year of the contract. The Community Opportunities Project (COPs) developed more sports and fitness opportunities, with new activities such as golf and a walking group, and hopes to do more next year. The aim of running a peer support group has not been achieved and is a	People will have had fun, learnt skills and had a regular programme of sport, social activities and courses.	People have developed skills and relationships which have helped them to remain as independent as possible.

ACHIEVEMENTS AND PERFORMANCE (continued)

		high priority in the contract's second year. More people are taking part in sport and fitness. COPs increased its membership from: March 2015 – 117 people March 2016 – 153 people It is estimated that there are 1,507 people with moderate or severe learning disabilities in Barnet aged 15-80+ (Joint Strategic Needs Analysis 2015-2020)		
£294, 516 (including Take a Break)	Short Term Care - Sherrick House	Staff provide short breaks for adults at Sherrick House and through a programme of holidays and activities at weekends. Sherrick House increased the number of short break holidays and the number of people who attended short breaks. The short breaks service was extended this year to people who do not use Sherrick House. The short breaks at Sherrick House also increased in the past year. • Short breaks holidays: 7 in 2015-16 • People using short break holidays: 20 in 2014-15 • People using short break holidays: 29 in 2015-16 • People staying at Sherrick House: 42 in March 2015 • People staying at Sherrick House: 42 in March 2016	Adults learn skills through trying new activities and carer's breaks help them to continue caring.	Parents and carers have regular short breaks as part of a package of support that helps them to sustain their caring role.

ACHIEVEMENTS AND PERFORMANCE (continued)

	Short Term Care - Take a Break	Staff provide short breaks for children in the community and the home. Up to 31 March 2016, no children had been referred by the Council to the Take a Break service.	Children can develop new interests; parents get a short break from their caring responsibilities.	Children and adults have opportunities to develop skills, make friends and have fun.
£162,242	Community Services (Children)	Staff will support disabled children under 5, and children 5-18, and their parent carers; they will also organise activities for children and young people. Open Door and Open Door West continue to support disabled children and their parent carers. The team supported 179 children and 174 parent carers, a slight fall from 185 children and 183 carers in 2015. Staff have worked with Royal Mencap to pilot a new Early Years workshop for 28 families, and 86 children have attended the Acting Bugs programme. Moving Up is a new service for children and young people and 143 were supported over the year, many more than the target of 60.	Parent carers will have the advice and information they need to support their child and maintain family life.	Parents will feel confident that their child is able to thrive in education, socially and is healthy, and know how to access the support available to them.
£99,790	Expect the Best	The team will organise peer quality checks of health and care services for adults with learning disabilities.	Quality checks will contribute to services being safe and responsive to the needs of their users.	Quality checks will be a key part of an effective quality assurance system for specialist and mainstream services.

ACHIEVEMENTS AND PERFORMANCE (continued)

In 2015-16 Barnet Mencap set and achieved a range of further objectives:-

a) Working for You provided advice and information to more people and helped them with issues such as housing, finance and debt, and health.

More people are receiving advice and information:

October 2014 - March 2015 – 103 people
April 2015 - September 2015 – 144 people
October 2015 - March 2016 – 141 people

This figure compares the first six months of Working for You's performance, when the contract commenced, with the equivalent period a year later. In total, 285 people contacted Working for You between April 2015 and March 2016.

b) Bright Futures Employment Services supported more people to get paid jobs, work placements and training. More people were supported into paid employment:

October 2014 - March 2015 – 7 people
April 2015 - September 2015 – 10 people
October 2015 - March 2016 – 18 people

The target was 20 people to be supported into paid employment for the full second year (October 2014 to September 2015) and 17 people got jobs.

Employment is a high priority this year for the council, which wants to see more job opportunities for disabled people.

c) Barnet Mencap contributed to the Council's review of early years services. It has also worked with Royal Mencap to provide activities for young people aged 14 plus, through Gateway Awards. 14 people are participating in the programme. Activities include young people taking part in film-making, sports such as golf, and volunteering at Halfords learning to repair bikes.

d) Barnet Mencap has provided administrative support to the Barnet Parent Carer Forum so that this group can effectively represent families in the borough. It has actively supported family carers through the Hub and contributed to safeguarding and Care Act training.

Barnet Mencap has yet to develop the service for parents with learning disabilities but does provide this support on a case by case basis.

ACHIEVEMENTS AND PERFORMANCE (continued)

e) Barnet Mencap has led a review of the hate crime reporting procedures in the borough. The new arrangements will make it easier for people to report and get the support they need if they are the victim of disability hate crime. People will be able to report hate crimes at the offices of a number of voluntary organisations across Barnet. The number of disability hate crime reports in the borough is low but has increased from 1 to 5 in the past year. Barnet Mencap is exploring how to re-launch the Safe Places scheme.

f) In the period between April 2015 and March 2016, staff further developed services for autistic people. Working for You was contacted by 33 people with autism and a learning disability and 42 were autistic but had no learning disability. In the same period 76 children supported by Moving Up had autism and a learning disability, almost half of the total for the year.

g) Barnet Mencap has helped to raise awareness in the community and mainstream services about the needs of people with learning disabilities and/or autism. It has done this by arranging hustings, where people questioned candidates before the General Election, and in campaigning against welfare benefit cuts. It has also addressed 258 staff in libraries, GP practices, sports centres and other mainstream services to help them improve their service to people with learning disabilities.

h) Barnet Mencap continues to be an active member of Healthwatch. It produced a film which shows what local services can do better to meet the health needs of people with learning disabilities and/or autism. It has promoted the availability to families of personal health budgets. However, it has not succeeded in getting people with learning disabilities involved in Patient Participation Groups and the council has still to complete the work on pathways for people with autism and dual diagnosis.

i) Although Barnet Mencap's Volunteer Co-ordinator left the organisation, more volunteers are now active. 30 now volunteer and this increase from 19 has been achieved by working with Timebank and Groundwork.

j) Expect the Best recruited a new manager. The grant has ended but the target of 800 quality check outputs set with the Department of Health was easily surpassed and 1,078 were carried out. The project delivered quality checks to 68 services and engaged directly with 356 service users. Expect the Best will continue and plans to build on commitments from NHS England and some local councils to fund quality checks on health and care services for adults with learning disabilities. Expect the Best showcased its work at a regional and national conference.

ACHIEVEMENTS AND PERFORMANCE (continued)

k) Barnet Mencap is an active member of the North West London Mencap Consortium. It sees the partnership as a way of sharing good practice, increasing its influence, making efficiencies and strengthening the relationship with Royal Mencap and, through Me20, with other Mencap groups. Barnet Mencap wants people with learning disabilities and their families to have a more powerful voice and works with Royal Mencap – launching its strategy at the Big Day Out and Positive Action London. To help achieve this, in 2016-17 Royal Mencap will review its partnership arrangements with local groups. The North West London Mencap consortium has devised a Business Plan to guide its future development.

l) Barnet Mencap was part of a successful tender, led by Ealing Mencap, to provide a travel training service for children and young adults. Barnet Council has deferred the start of the contract to 2016-17.

m) In January 2016 Barnet Mencap experienced a serious data breach. The breach was reported to the Information Commissioner, who confirmed that they were satisfied with the action taken. However, the breach has accelerated the review of how Barnet Mencap safely and effectively manages data, which will lead to a number of organisational changes, further investment in equipment and staff training.

FINANCIAL REVIEW

Barnet Mencap suffered an overall deficit of £45,700 on its activities in 2015/16, with its unrestricted reserves reducing by some £20,600 to £433,300 at 31 March 2016. After allowing for funds the Board has designated for specific purposes, our 'usable' reserves at 31 March 2016 were £332,500. This follows three successive years of increases in the region of £50,000 per annum. The main factors leading to the change were a small loss on the value of investments (£5,000), the legal costs and compensation associated with a particular staffing issue (£25,000) and the effects of associating a cost against outstanding holiday entitlement (£22,000) in line with the new accounting requirements. We are confident that the charity remains in a healthy financial position.

Barnet Mencap's main source of funding remains the London Borough of Barnet, mainly through contracts although some small grants are obtained. Some 48.2% of its total income comes through such contracts. Barnet Mencap maintains a close watch on opportunities to bid for further contracts. The economic situation, especially the effects of the Government's austerity policy on local authority funding, has emphasised the need for seeking alternative funding sources. A number of projects previously funded through the Council are now funded by way of grants from organisations such as Children in Need and the John Lyon's Charity. Some services are funded through charges direct to users and through specific subscriptions, such as leisure opportunities. A small amount is raised through donations and fundraising which we would like to increase, and is an issue being addressed by the Board.

Barnet Mencap invests surplus resources in low-risk funds to ensure that some capital growth is obtained to offset inflation and to provide a small annual contribution to our income. At 31 March 2016 our investments were valued at around £165,000.

Reserves Policy

Barnet Mencap has determined that its level of unrestricted usable reserves should be in the region of 2-3 months of annual unrestricted expenditure. Our unrestricted reserves stood at £433,300 at 31 March 2016 which represents 4.3 months' worth of annual unrestricted expenditure of £1,205,200, so broadly in line with our policy.

Some £17,400 of our total reserves are restricted and not available for general purposes. Of our unrestricted reserves some £100,800 is designated for specific purposes. The Board carried out a review of reserves during the year and identified reserves that could be released, and agreed that a sum could be utilised in connection with fundraising and volunteering initiatives. Some £13,600 of our reserves have been used in the past two years in making improvements to the shared houses.

PRINCIPAL RISKS AND UNCERTAINTIES

The future for charities continues to be uncertain. Barnet Mencap has identified the following principal risks and its arrangements for plans to manage these risks.

The organisation will address five key risk areas which could affect its ability to achieve the strategic goals in the Business Plan or its day to day work.

1. Delivering contract and grant requirements.

   Much of Barnet Mencap's work is funded through contracts and grants, with clear targets and requirements. To ensure these are met, Project Managers and staff will be clear about their roles and responsibilities and this will be reinforced through supervision, performance appraisals and team meetings. Risk areas in the contracts and grants are incorporated in the Work Programme, which is reviewed and monitored at Board meetings. Staff meet prior to contract meetings which helps to provide an early warning of potential difficulties and the chance for remedial action.

2. Sustain funding

   The organisation will have a clear schedule of contract and grant expiry dates and options for sustaining the funding. These will include a risk assessment of a successful re-tender or application and alternative sources of funding. It will also address the implications of not continuing the service, with the impact on service users, staff and how it will affect other services. The same process will be applied to new tenders and grant applications.

3. Governance

   The organisation has identified the need to recruit more directors/trustees and is advertising for suitable candidates. The Board has also recognised the need for succession planning to ensure it fills the key officer posts. In addition, the Board is committed to reviewing its Articles and Memorandum of Association, and will get specialist legal advice to ensure it has an appropriate membership model and complies with all of its obligations.

4. Staffing

   Barnet Mencap has succeeded in recruiting sufficient staff, with the right skills and knowledge and will maintain its current approach to reviewing any vacancies and recruitment. Staff sickness, and particularly stress, is a risk that will be addressed through sensitive supervision and performance appraisal and more effective use of HR policies, such as Sickness, Capability and Lone Working.

PRINCIPAL RISKS AND UNCERTAINTIES (continued)

5. Property

   The Business Continuity Plan addresses Barnet Mencap's means for managing potential business failures, but a number of risks are posed at the office site, Sherrick House and the three houses. These include health and safety and costs around repairs and maintenance. These will be managed through the Health and Safety Group, using the annual action plan, office assessments and regular updates, as well as a report to the Board twice a year. These measures will help to mitigate unexpected and avoidable costs and ensure the organisation meets health and safety standards for the properties.

In addition to the five main areas of risk, Barnet Mencap will undertake a review of its core business functions this year, alongside the other members of the North West London Mencap Consortium. This will present an opportunity to assess the current arrangements around Finance, HR, Communications and Quality Assurance and to re-configure this so that it is more effective.

PLANS FOR THE FUTURE

In the next year, Barnet Mencap will continue to strengthen its governance arrangements and its management of risk. The organisation will seek to maintain the quality of its direct services to children and adults with learning disabilities, autistic people and their families. At the same time, Barnet Mencap will develop its infrastructure, core business functions and accountability, to help it achieve its strategic goals and annual targets.

This programme of work will include new IT and data management systems, which will help with evidencing the achievement of services, and the safe and efficient use of data.

Barnet Mencap will increase its support for disabled children and young people, as well as parent carers, and meet a local gap by providing more support for parents with learning disabilities.

Some of its key services for children, young people and supported living will be tendered by the council in the next two months or require further grants to sustain them.

STRUCTURE, GOVERNANCE, MANAGEMENT

1. Barnet Mencap is a registered charity and a company limited by guarantee. It is governed by a Memorandum and Articles of Association.

2. There are six directors on the Board, who are also the charity trustees. The Board meets six times a year. It sets the strategic direction for the organisation and has the overall responsibility for the running of Barnet Mencap, which is delegated on a day-to-day basis to the Chief Executive, Ray Booth.

3. The agenda at each Board meeting includes a report from the Chief Executive, summarising key events, new developments and progress regarding the annual Work Programme. The agenda also includes a finance report, prepared by the Treasurer, with an update on the budget position, reserves, investment news and consideration of financial risks, as well as the annual accounts, which are presented to the Board for approval.

4. Barnet Mencap has three working groups where the board is represented by a director: Health and Safety, Safeguarding, Communications and another, Equalities, where there is currently no director. Directors also visit Sherrick House on a regular rota, and review all policies on a two-year cycle.

5. The Board commenced a recruitment drive in August, advertising on local and national charity websites and in the newsletter, and co-opted a new director in January.

6. In November the Board reviewed its engagement approach to find new ways to reach members and users and obtain their views, and has begun the process of meeting people more informally or in service settings.

7. The Board makes decisions at each meeting based on reports from the Chief Executive, the Treasurer, the Work Programme and the working groups. The directors hear reports from a senior manager at most Board meetings. They make decisions on any other key points in the year. In 2015-16 the directors interviewed professional fundraisers and made a decision not to use one at this stage. The decision to review the Memorandum and Articles of Association proposed that they are done in conjunction with other Mencap groups during 2016-17.

8. New directors follow a written Induction policy. They have a mentor – an experienced director – and there is a training plan for the whole Board. Child protection and safeguarding adults at risk are compulsory courses.

STRUCTURE, GOVERNANCE, MANAGEMENT (continued)

9. The Board sets pay and remuneration for staff each year. In 2015-16 the Board completed a two-stage review. Pay scales for project managers were increased, reflecting an increase in their staffing and budgeting responsibilities and to keep pace with the market rate for comparable posts. Other staff received a 1% award and increments were paid in appropriate cases.

10. Barnet Mencap continues to have a strong commitment to partnership working. The organisation is an active member of the North West London Mencap Consortium and works with Royal Mencap on a number of projects and through the Me20 group, a national group of network members.

    There is a commitment to develop services locally and regionally as part of the Mencap network, improve campaigning, and to explore efficiencies around core business functions.

    Locally, Barnet Mencap is part of the Learning Disability Network and a member organisation of Inclusion Barnet, and continues to actively pursue tenders and contracts as a partner where this will benefit children and adults with learning disabilities and family carers.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charitable company 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).

Company 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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 the Companies Act 2006. They are also responsible for

safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2016 was 6 (2015: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors

In so far as the trustees are aware:

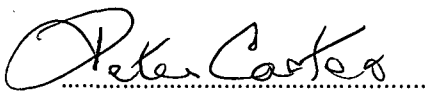
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Goldwins Limited were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 4 October 2016

and signed on their behalf by:



Peter Carter, Chair of Trustees

We have audited the financial statements of Barnet Mencap for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the 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 charity's members, as a body, in accordance with Sections 495 and 496 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 and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement, 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.

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 Trustees' Annual 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 2016 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters 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.

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 our audit.

Anthony Epton

Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

2 November 2016

Barnet Mencap

Statement of Financial Activities

(incorporating an income and expenditure account)

For the year ended 31 March 2016

	Note	Unrestricted £	Restricted £	2016 Total £	2015 Total £
Income from:					
Donations, subscriptions and legacies	3	20,946	2,878	**23,824**	21,080
Charitable activities:	4				
Equality Housing		659,660	-	**659,660**	605,567
Short Term Care		232,747	-	**232,747**	237,861
Community Services (Children)		-	101,260	**101,260**	102,332
Community Services (Adults)		195,118	8,000	**203,118**	150,393
Employment Opportunities		67,000		**67,000**	31,250
Expect the Best		-	78,496	**78,496**	101,050
Investment income	5	8,613	-	**8,613**	8,588
Other income		5,556	-	**5,556**	6,464
Total income		**1,189,640**	**190,634**	**1,380,274**	1,264,585
Expenditure on:					
Raising funds	6	3,131	-	**3,131**	216
Charitable activities:	6				
Equality Housing		579,618	-	**579,618**	517,449
Short Term Care		294,516	-	**294,516**	276,463
Community Services (Children)		56,860	105,382	**162,242**	154,102
Community Services (Adults)		204,094	10,559	**214,653**	149,762
Employment Opportunities		67,000		**67,000**	31,250
Expect the Best		-	99,790	**99,790**	84,031
Other		-	-	-	-
Total expenditure		**1,205,219**	**215,731**	**1,420,950**	1,213,273
Net income / (expenditure) before net gains / (losses) on investments		(15,579)	(25,097)	**(40,676)**	51,312
Net gains / (losses) on investments		(5,022)	-	**(5,022)**	8,901
Net income / (expenditure) for the year	8	**(20,601)**	**(25,097)**	**(45,698)**	60,213
Transfers between funds		(44)	44	-	-
Net income / (expenditure) before other recognised gains and losses		**(20,645)**	**(25,053)**	**(45,698)**	60,213
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains / (losses) on defined benefit pension schemes		-	-	-	-
Other gains / (losses)		-	-	-	-
Net movement in funds		**(20,645)**	**(25,053)**	**(45,698)**	60,213
Reconciliation of funds:					
Total funds brought forward		**453,933**	**42,453**	**496,386**	436,173
Total funds carried forward		**433,288**	**17,400**	**450,688**	496,386

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Barnet Mencap

Balance Sheet

As at 31 March 2016

	Note	2016 £	2016 £	2015 £	2015 £
Fixed assets:					
Tangible assets	11		**20,698**		17,322
Investments	12		**164,907**		169,929
			185,605		187,251
Current assets:					
Debtors	13	**147,094**		83,360	
Cash at bank and in hand		**240,599**		303,127	
		387,693		386,487	
Liabilities:					
Creditors: amounts falling due within one year	14	**122,610**		77,352	
Net current assets / (liabilities)			**265,083**		309,135
Total assets less current liabilities			**450,688**		496,386
Total net assets / (liabilities)			**450,688**		496,386
Funds	16				
Restricted funds			**17,400**		42,453
Unrestricted funds:					
Designated funds		**100,834**		115,102	
General funds		**332,454**		338,831	
Total unrestricted funds			**433,288**		453,933
Total funds			**450,688**		496,386

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the *Companies Act 2006*.

Approved by the trustees on 4 October 2016
and signed on their behalf by:

Peter Carter
Chairman

Mike Wiffen
Mike Wiffen, BA(Hon) CPFA
Treasurer

Company registration no. 4274621

The attached notes form part of the financial statements.

Barnet Mencap

Statement of Cash Flows

For the year ended 31 March 2016

	Note	2016 £	2016 £	2015 £	2015 £
Net cash provided by / (used in) operating activities	**21**		**(57,784)**		145,253
Cash flows from investing activities:					
Interest/ rent/ dividends from investments		8,613		8,588	
Sale/ (purchase) of fixed assets		(13,357)		(21,817)	
Sale/ (purchase) of investments		-		-	
Cash provided by / (used in) investing activities			**(4,744)**		(13,229)
Cash flows from financing activities:					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			**(62,528)**		132,024
Cash and cash equivalents at the beginning of the year			303,127		171,103
Change in cash and cash equivalents due to exchange rate movements			-		-
Cash and cash equivalents at the end of the year	**22**		**240,599**		303,127

1 Accounting policies

a) *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 (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

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

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 April 2014.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short-term compensated absence arising from employee entitlement to paid annual leave. The initial liability recognised at the date of transition was for the holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken. The initial liability was Nil. No other restatements were required.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), *volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.*

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £100. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	20%
Fixtures & Fittings	20%
Personal Computers etc	50%
Larger Computer equipment	25%

l) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

q) Pensions

Barnet Mencap provides a defined contribution pension scheme through The People's Pension in line with the Government's auto-enrolment regulations.

2 Detailed comparatives for the statement of financial activities

	2015 Unrestricted £	2015 Restricted £	2015 Total £
Income from:			
Donations, subscriptions and legacies	14,841	6,239	**21,080**
Charitable activities:			
Equality Housing	605,567	-	**605,567**
Short Term Care	237,861	-	**237,861**
Community Services (Children)	44,200	58,132	**102,332**
Community Services (Adults)	143,443	6,950	**150,393**
Employment Opportunities	31,250		**31,250**
Expect the Best		101,050	**101,050**
Investments	8,588	-	**8,588**
Other income	6,464	-	**6,464**
Total income	**1,092,214**	**172,371**	**1,264,585**
Expenditure on:			
Raising funds	216	-	**216**
Charitable activities:			
Equality Housing	517,449	-	**517,449**
Short Term Care	276,463	-	**276,463**
Community Services (Children)	96,122	57,980	**154,102**
Community Services (Adults)	142,217	7,545	**149,762**
Employment Opportunities	31,250	-	**31,250**
Expect the Best	-	84,031	**84,031**
Total expenditure	**1,063,717**	**149,556**	**1,213,273**
Net income / expenditure before gains / (losses) on investments	28,497	22,815	**51,312**
Net gains / (losses) on investments	8,901	-	**8,901**
Net income / expenditure	**37,398**	**22,815**	**60,213**
Transfers between funds	159	(159)	-
Net income / (expenditure) before other recognised gains and losses	**37,557**	**22,656**	**60,213**
Gains / (losses) on revaluation of fixed assets	-	-	-
Actuarial gains / (losses) on defined benefit pension scheme	-	-	-
Other gains / (losses)	-	-	-
Net movement in funds	**37,557**	**22,656**	**60,213**
Total funds brought forward	**416,376**	**19,797**	**436,173**
Total funds carried forward	**453,933**	**42,453**	**496,386**

3 Income from donations and legacies

	Unrestricted	Restricted	2016 Total	2015 Total
	£	£	£	£
Gifts	12,451	2,878	**15,329**	14,195
Subscriptions	8,495	-	**8,495**	6,885
	20,946	**2,878**	**23,824**	21,080

4 Income from charitable activities

	Unrestricted	Restricted	2016 Total	2015 Total
Equality Housing	£	£	£	£
London Borough of Barnet (LBB) Contracts	260,283	-	**260,283**	235,392
Other income	399,377	-	**399,377**	371,175
Total for Equality Housing	**659,660**	-	**659,660**	606,567
Short Term Care				
LBB Contract	195,764	-	**195,764**	207,389
Other income	36,983	-	**36,983**	30,472
Total for Short Term Care	**232,747**	-	**232,747**	237,861
Community Services (Children)				
Children in Need Grant	-	38,292	**38,292**	21,185
Barnet Parent Carer Forum Grant	-	5,018	**5,018**	15,000
LBB Grant	-	21,000	**21,000**	21,947
John Lyon's Charity Grant	-	30,000	**30,000**	-
Royal Mencap Society Gateway Grant	-	3,750	**3,750**	-
Community Barnet (NHS) Grant	-	3,200	**3,200**	-
Other income	-	-	-	44,200
Total for Community Services (Children)	-	**101,260**	**101,260**	102,332
Community Services (Adults)				
LBB Contract	142,000	-	**142,000**	106,773
Baily Thomas Grant	-	-	-	3,500
Healthwatch Grant	-	4,800	**4,800**	1,900
Hate Crime Grant	-	-	-	1,550
Community Barnet (NHS) Grant	-	3,200	**3,200**	-
Other income	53,118	-	**53,118**	36,670
Total for Community Services (Adults)	**195,118**	**8,000**	**203,118**	150,393
Employment Opportunities				
LBB Contract	67,000	-	**67,000**	31,250
Other income	-	-	-	-
Total for Employment Opportunities	**67,000**	-	**67,000**	31,250
Expect The Best				
Department of Health Grant	-	78,496	**78,496**	101,050
Total for Expect The Best	-	78,496	**78,496**	101,050
Total income from charitable activities	**1,154,525**	**187,756**	**1,342,281**	1,229,453

5 Income from investments

	Unrestricted	Restricted	2016 Total	2015 Total
	£	£	£	£
Bank interest	854	-	**854**	587
Investment income	7,759	-	**7,759**	8,001
	8,613	-	**8,613**	8,588

6 Analysis of Expenditure

	Basis of allocation	Cost of raising funds	Charitable Activities: Equality Housing	Short Term care	Community Services (Children)	Community Services (Adults)	Employment Opportunities	Expect The Best	**2016 Total**	2015 Total
		£	£	£	£	£	£	£	**£**	£
Staffing	Direct	-	397,571	214,637	84,998	100,923	-	58,526	**856,655**	732,842
Premises	Direct	-	100,527	30,348	2,865	4,964	-	340	**139,044**	144,739
Supplies & Services	Direct	3,131	4,779	5,840	947	8,424	67,000	16,715	**106,836**	60,489
Activities	Direct	-	3,213	6,438	7,710	22,528	-	7,966	**47,855**	29,176
Sundries	Direct	-	1,335	1,805	1,842	6,934	-	-	**11,916**	7,085
Support costs										
Management/Strategy	Time	-	18,829	11,949	16,536	23,415	-	6,750	**77,479**	67,187
Finance	Time	-	6,754	6,754	6,754	6,754	-	2,351	**29,367**	25,466
Human Resources	Staff Nos	-	5,569	2,475	2,630	2,784	-	605	**14,063**	12,195
General Administration	Time/Staff	-	9,460	6,023	15,363	16,588	-	486	**47,920**	48,824
Premises	Space	-	21,805	5,162	15,414	12,941	-	4,976	**60,298**	54,472
Postage/Print/Stationery	Usage	-	4,506	1,143	4,015	6,286	-	514	**16,464**	18,390
IT	Devices	-	5,270	1,942	3,168	2,112	-	561	**13,053**	12,408
		3,131	579,618	294,516	162,242	214,653	67,000	99,790	1,420,950	1,213,273
Total expenditure 2016		**3,131**	**579,618**	**294,516**	**162,242**	**214,653**	**67,000**	**99,790**	**1,420,950**	-
Total expenditure 2015		216	517,449	276,463	154,102	149,762	31,250	84,031	-	1,213,273

Of the total expenditure, £1,205,219 was unrestricted (2015: £1,063,717) and £215,731 was restricted (2015: £149,556).

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2016	2015
	£	£
Operating lease rentals:		
Property	**63,500**	63,500
Other equipment	**-**	3,984
Depreciation	**9,981**	8,008
Auditor's remuneration - Audit Fees	**3,900**	3,800

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2016	2015
	£	£
Salaries and wages	**886,379**	785,618
Social security costs	**73,512**	64,139
Employer's contribution to defined contribution pension schemes	**4,788**	3,175
Redundancy and Termination costs	**12,549**	-
	977,228	852,932

No employees received employee benefits (excluding employer pension) totalling £60,000 or above during the year.

The total employee benefits including pension contributions of the key management personnel were £212,139 (2015: £205,595.)

The charity trustees were not paid nor received any benefits from employment with the Charity in the year (2015: Nil). One trustee was reimbursed travel expenses of £79 during the year (2015: Nil). No charity trustee received payment for professional or other services supplied to the charity (2015: Nil).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2016	2015
	No.	No.
Charitable Activities:		
Equality Housing	**19**	15
Short Breaks	**9**	9
Community Services (Adults and Children)	**20**	19
Expect the Best	**2**	2
Support	**4**	4
	54	49

10 Taxation

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

11 Tangible fixed assets

	Office Equipment	Other Furn & Equipment	2016 Total	2015 Total
	£	£	£	£
Cost				
At the start of the year	25,412	11,114	**36,526**	60,327
Additions in year	427	12,931	**13,358**	21,817
Disposals in year	-	-	-	(45,620)
At the end of the year	**25,839**	**24,045**	**49,884**	36,524
			-	
Depreciation			-	
At the start of the year	15,752	3,453	**19,205**	56,814
Charge for the year	4,510	5,471	**9,981**	8,008
Eliminated on disposal	-	-	-	(45,620)
At the end of the year	**20,262**	**8,924**	**29,186**	19,202
Net book value				
At the end of the year	**5,577**	**15,121**	**20,698**	17,322
At the start of the year	**9,660**	**7,661**	**17,322**	3,513

All of the above assets are used for charitable purposes.

12 Investments

	2016	2015
	£	£
Investments at fair value:		
Investment funds	**164,907**	169,929
	164,907	169,929
Movements		
Market value at the start of the year	**169,929**	161,028
Additions at cost	-	-
Disposals at carrying value	-	-
Net gain / (loss) on revaluation	**(5,022)**	8,901
Market value at the end of the year	**164,907**	169,929

The following holdings constituted 5% or more of the total portfolio:	
6,556.308 units in Charifund	56%
28,310.388 units in Charibond	22%
30,640.000 units in Charities Properties Fund	22%

13 Debtors

	2016	2015
	£	£
Other debtors	**121,148**	54,309
Prepayments	**25,946**	29,051
	147,094	83,360

14 Creditors: amounts falling due within one year

	2016	2015
	£	£
Taxation and social security	**19,455**	18,294
Other creditors	**34,824**	25,214
Accruals	**62,416**	27,900
Deferred income	**5,915**	5,944
	122,610	77,352

Deferred income

	2016	2015
	£	£
Balance at the beginning of the year	**5,944**	-
Amount released to income in the year	**(5,944)**	-
Amount deferred in the year	**5,915**	5,944
Balance at the end of the year	**5,915**	5,944

15 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	20,698	-	-	**20,698**
Investments	164,907	-	-	**164,907**
Net current assets	146,849	100,834	17,400	**265,083**
Net assets at the end of the year	**332,454**	**100,834**	**17,400**	**450,688**

16 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Brokerage Reserve	1,812	-	-	-	**1,812**
LBB Employment/Training	5,090	-	-	-	**5,090**
LBB COPS/Ronak	1,199	-	-	-	**1,199**
Open Door Children in Need	366	38,292	(38,658)	-	**-**
LDDF Carers Sub-Group	1,796	-	-	-	**1,796**
People as Citizens	497	-	-	-	**497**
Expect the Best	19,567	78,496	(99,790)	-	**(1,727)**
Health For All	1,608	-	-	-	**1,608**
Healthwatch	856	4,800	(2,868)	-	**2,788**
Hate Crime	693	-	-	-	**693**
Barnet Parent Carer Forum	7,200	5,018	(9,249)	-	**2,969**
Opportunities for Volunteering	1,769	-	(1,769)	-	**-**
LBB - Moving Up	-	21,000	(21,000)	-	**-**
Open Door - John Lyon's Charity	-	30,000	(30,000)	-	**-**
Royal Mencap Society Gateway	-	3,750	(3,275)	-	**475**
Community Barnet - Gearing Up	-	6,400	(6,400)	-	**-**
Restricted Donations	-	2,878	(2,722)	44	**200**
Total restricted funds	**42,453**	**190,634**	**(215,731)**	**44**	**17,400**
Unrestricted funds:					
Designated funds:					
Office Rent/Dilapidations Reserve	70,000	-	-	-	**70,000**
Inclusion Fund	2,533	-	-	-	**2,533**
Community Service Fund (Welfare)	556	-	-	(44)	**512**
Sherrick House					**-**
Maintenance & Refurbishment	1,399	-	-	-	**1,399**
Contingency Fund	5,000	-	-	-	**5,000**
Equality Housing - Shared Houses					**-**
Maintenance & Refurbishment	15,081	-	(9,438)	-	**5,643**
Voids	7,035	-	-	-	**7,035**
Take a Break Reserve	8,505	6,771	(10,864)	-	**4,412**
Time Out Reserve	1,300	-	-	-	**1,300**
Open Door Surestart Reserve	3,000	-	-	-	**3,000**
Happy Healthy Fun Day	693	-	(693)	-	**-**
Total designated funds	**115,102**	**6,771**	**(20,995)**	**(44)**	**100,834**
General funds	338,831	1,182,869	(1,189,246)	-	**332,454**
Total unrestricted funds	**453,933**	**1,189,640**	**(1,210,241)**	**(44)**	**433,288**
Total funds	**496,386**	**1,380,274**	**(1,425,972)**	**-**	**450,688**

Purposes of restricted funds

The Brokerage Reserve Fund is for the provision of brokerage services for families.
The Employ/Training Reserve Fund is for promoting employment opportunities for people with learning disabilities.
The COPS Ronak Project Reserve Fund is for the purpose of continuing Project activities.
The Open Door Children in Need Reserve Fund is for the purpose of continuing activities.
The LDDF Carers Sub Group Reserve Fund is for funding the Valuing Carers Day.
The Health For All Reserve Fund is for completion of the project.

The Healthwatch Reserve Fund is for enabling people with learning disabilities to monitor health services.
The Hate Crime Reserve Fund is for increasing awareness of hate crime.
The Barnet Parent Carer Forum Reserve is for the provision of support to the Forum.
The Royal Mencap Society Gateway Reserve Fund is for activities for young people aged 14-25.
The Restricted Donations Reserve Fund is for donations from third parties for individuals in need.

Purposes of designated funds
The Office Rent/Dilapidation Reserve Fund is for potential commitments arising under the Office Lease.
The Sherrick House Reserve Funds are for works to the House and unexpected costs.
The Equality Housing-Shared Housing Reserve Funds are for improvements to the Houses and excessive voids.
The Inclusion Fund is to enable people with learning disabilities to take a greater part in the work of Barnet Mencap.
The Community Service Fund (Welfare) is for special items to support individuals or families lacking other sources.
The Take a Break Reserve Fund is for the purpose of continuing activities.
The Open Door Sure Start Reserve Fund is for the purpose of giving children the best possible start in life.
The Time Out Reserve Fund is for the purpose of continuing activities.

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

	2016	2015
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**(45,698)**	60,213
Depreciation	**9,981**	8,008
Interest, rent and dividends from investments	**(8,613)**	(8,588)
Gains/ (losses) on investments	**5,022**	(8,901)
(Increase)/ decrease in debtors	**(63,734)**	71,539
Increase/ (decrease) in creditors	**45,258**	22,982
Net cash provided by / (used in) operating activities	**(57,784)**	145,253

18 Analysis of cash and cash equivalents

	At 1 April 2015	Cash flows	Other changes	**At 31 Mar 2016**
	£	£	£	**£**
Cash at bank and in hand	303,127	(62,528)	-	**240,599**
Total cash and cash equivalents	**303,127**	**(62,528)**	**-**	**240,599**

19 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property **2016**	2015
	£	£
Less than 1 year	**63,500**	63,500
1-5 years	**238,000**	254,000
	301,500	317,500

20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

21 Related party transactions

During the year there were related parties transactions as follows:
Name of Key Management personnel : Teresa Skiba
Konrad Skiba (Husband of Teresa Skiba) provided building work to the charity for the amount of £5,240 (2015: Nil)
Name of Key Management personnel : Samantha Gibbs
Steve Clare (stepfather of Samantha Gibbs) provided building work to the charity for the amount of £3,288 (2015: Nil)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

22 Impact of transition to FRS 102 and SORP 2015

Reserves position	At 31 March 2015			At 1 April 2014		
	Unrestricted	Restricted	**Total**	Unrestricted	Restricted	**Total**
	£	£	**£**	£	£	**£**
Funds previously reported	469,689	43,269	**512,958**	416,376	19,797	**436,173**
Adjustments on transition						
Holiday pay provision	15,756	816	**16,572**	-	-	-
Fixed assets fair value adjustment	-	-	-	-	-	-
Multi-employerdefinedbenefitaccrual	-	-		-	-	-
Funds restated on transition	**453,933**	**42,453**	**496,386**	**416,376**	**19,797**	**436,173**

Impact on income and expenditure	31 March 2015		
	Unrestricted	Restricted	**Total**
	£	£	**£**
Net income / (expenditure) as previously reported	53,313	23,472	**76,785**
Adjustments on transition			
Holiday pay provision	15,756	816	**16,572**
Fixed assets fair value adjustment	-	-	-
Multi-employer defined benefit accrual	-	-	-
Net income / (expenditure) as restated	**37,557**	**22,656**	**60,213**