

**Community Activities
Project Ealing
(CAPE)**

**Report of the Trustees and Financial
Statements for the year ended 31st March
2021**

**REGISTERED COMPANY NUMBER: 03386839 (England and Wales)
REGISTERED CHARITY NUMBER: 1064778**

Community Activities Project Ealing (CAPE)

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Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

J A Schiemann

C Taylor

S B Hammett

A Bamford

Mrs A M Mahbubani

Resigned 24 August 2020

P Thorpe

Resigned 1 April 2021

M M Little

V Angra

Appointed 29 January 2021

N Rinaldi

Appointed 29 January 2021

Company Secretary

T Harrington

Resigned 1 October 2020

M M Little

Appointed 1 October 2020

Tracey Harrington is the Chief Executive Officer of CAPE.

Her official title is Chief Executive Officer.

Charity number **1064778**

Company number **03386839 England and Wales**

Principal address and Registered Office

239 A/B High Street

Acton

London W3 9BY

Auditors

Johnsons, Chartered Accountants

Statutory Auditor

Ground Floor

1-2 Craven Road

Bankers

HSBC

46 The Broadway

Ealing

London W5 5JR

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objective and aims

The company's objects are to benefit the community by the provision and safeguarding of mental health, the relief of psychosocial rehabilitation of persons suffering from mental disorders or ill health being primarily, but not exclusively, those who are ordinarily resident within the Borough of Ealing.

Our Vision, Missions and Values (Reviewed 2020)

Vision A world where individuals experiencing complex and enduring mental ill health build their emotional resilience and can live a fulfilled life.

Mission

Provide psychotherapy services via a one-to-one basis or group therapy to individuals with complex mental health issues who experience barriers accessing talking therapies or other acute mental health services.

Values The following values guide our behaviour and inform all our work

1. Value the potential of each individual. Their skills, capacity, knowledge, potential and connections to live the life they choose.
2. Promote collaborative models of working for individuals – enabling the client to become their own co-producer of positive mental health.
3. Safeguard each individual story – recognising the strengths and resilience of each story.
4. Support prevention and independence – by promoting possibilities and solutions that enable and empower individuals to determine their own pathways.

Our Strategic Objectives 2020-2024

After in depth review of CAPE's work over the previous years, and of the external environment and challenges it faces, the trustees have developed the following four strategic objectives for the period 2020-2024:

1. To continue the transition to a new blended service model which focuses on one-to-one strength based/therapy and an appropriate balance between outreach, building based, and on-line individual and group work.
2. To provide high quality services by continuously reviewing our client group needs and our effectiveness and impact.
3. To positively influence our external marketplace to ensure that best practice is delivered.
4. To ensure that we are well managed, and we have sufficient resources and skills to meet our strategic objectives.

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2021: continued

OBJECTIVES AND ACTIVITIES

A clear direction was agreed by CAPE Trustees in 2020 to cease operating in the social interaction and life skills market now met by other charities and recovery colleges, and to focus on meeting a gap in the market identified several years earlier for tailored psychotherapy and psychoeducational one to one services for people with severe mental health issues whose needs were not met by IAPT or specialist NHS services.

CAPE clients entered the pandemic from a position of disadvantage, already experiencing pre-existing long-term mental health conditions, economically disadvantaged, many with physical health conditions and already isolated from their local communities through discrimination and fear. Much of our work is strength-based, building resilience, and connecting to the local community, this ceased at lockdown and continues with our staff team now providing one to one intensive phone or on-line work with individuals to remain safe and well at home.

CAPE staff team worked tirelessly throughout the pandemic to support 425 clients with complex mental health needs in the community. Working from their homes or outreach for crisis management, they ensured people were safe and received the crucial mental health support they needed or were sign posted/referred to more appropriate services for additional support or crisis management. To support our staff team we have increased supervision and reflective practice and introduced an Employee Assisat Programme EAP to support the team and their families.

Cape have worked closely with local police, safeguarding teams and primary and secondary care to ensure not only the safety of our clients but their families and friends during this difficult time and provided COVID safe services to those on our waiting list.

COVID Safe Services

Psychological support (strength-based) one to one online, building based if restrictions allowed or outreach for crisis mangement.

Psychotherapy individual services-on line or building based if restrictions allowed.

Psychoeducation groups- Hearing Voices, Mentalization-based therapy MBT,Coming out of Lockdown (fears), Yoga for Trauma (on-line), COVID peer support groups (on-line) ,Compassion Focussed Therapy for Psychosis, CFTP.

Wellness Zone for women experiencing substance misuse, prostitution or trafficking, domestic abuse and offending behaviour.

COVID safe check in to clients on our waiting list who were unable to access other support.

Case Study

'Now you know what it feels like for me every-day, afraid to go out, afraid to stay in, afraid of what the voices will make me do, afraid of other people hurting me, afraid of being alone' The voice of one of our clients describing what he thought the world was experiencing during lockdown.

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2021: continued

OBJECTIVES AND ACTIVITIES

Public Benefit

Community Activities Project Ealing (CAPE) was founded 23 years ago, meeting the needs of individuals experiencing serious and long-term mental health needs in the local community. Our founding service was a safe place in the form of a Cafe where people could meet and take up peer support and volunteering opportunities, alongside an outreach service to support those hardest to engage. These services continue to this day. However, over the years we have recognised that we are working with a wide range of complex needs that have an impact on an individual's mental health and ability to be socially included, so we have developed, and continue to develop, services alongside our partners to respond to existing and emerging demand. We focus on the person not just the diagnosis, which enables us to recognise that each person is different, so our response is to be multi-layered and led by the individual.

In making this statement, the Trustees have had regard to the Charity Commission guidance on public benefit. CAPE is an independent charity as well as a company limited by guarantee.

NEED, ACHIEVEMENT AND PERFORMANCE

At least one in a hundred of us will experience one or more psychotic episodes, experiencing the world differently, often as terrifying, and dangerous to us or our loved ones. Many people recover from these experiences, some will live with them for their whole lives and will be severely disabled by them and by the associated stigma.

London Borough of Ealing.

4,576 people were registered with their GP as having psychoses in 2015/16. These numbers are predicted to rise over the next five years by approximately 0.4% per year. Over 50% of CAPE Clients have a diagnosis of schizophrenia and 100% have multiple diagnoses.

On average, there are 20 people discharged from secure forensic services and are supported in the community in Ealing each year. CAPE continues to support 10% of this client group alongside our partners.

CAPE in this financial year has provided 3,178 individual strength-based one to one sessions and over 1,000 hours of psychotherapy to 425 clients with complex needs. We have provided a full time mental health post to the women's wellness zone, conducted 2 client survey's to ensure they co-produced CAPE business plan 20-24.

We have not yet re-opened our referral routes but will when we have the capacity and resources to do so. This will be when the vaccination programme is fulfilled and restrictions lifted

Funding

Our Grant funding and Structured Market are holding well during COVID-19, but we are aware of potential impact on investment markets, Brexit and COVID-19 during this time, and have ensured we have maintained close contact with our funders so we can minimise risk together.

Charity sector funding has shrunk over the next 12 months as many funds are diverted to emergency funding. CAPE has seen a marked decrease in our open market funding channels during lockdown as our trading arm starts a recovery package for unlocking our store and online sales. We also expect to see a marked decrease in gift aid donations as a knock-on effect of our open market.

CAPE will continue to seek funding to support the following:

1. Focused therapeutic services for clients with enduring mental health issues (not previously provided for by West London NHS Trust).
2. Empowerment through strengths-based working and coaches.
3. Signposting for the essential social interaction, life skills, and reconnection to people, services, and communities.
4. Partnerships to provide specific services - employment and vulnerable women
5. Building partnerships through co-production to ensure appropriate signposting and the development of the essential connections and pathways where it is identified with service users that there are gaps.

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2021: continued

FINANCIAL REVIEW

Financial Position

Income for the year increased by 7% to £414,325 (2020: £385,960). Expenditure reduced by 13% to £346,249 following the closure of the Café (2020: £399,208). There is a surplus of £68,076 for the year (2020 deficit £13,248).

CAPE continues to keep a tight control of its costs, but we are mindful that the funding environment has become harsher and more competitive, so we have consciously diversified our funding streams and ensured that expenditure is targeted in the most effective way possible.

CAPE's financial and reserves policies are currently under review by CAPE Trustee Board as expressed within our business plan 20-24.

We will implement these reviewed policies by ensuring strong steady growth in voluntary and earned income streams which we have been successful in achieving to date. Although there are still significant risks and challenges in the current environment, we are confident that we will continue to manage our financial sustainability through continual monitoring of expenditure, impact measurement and control over resource allocations through the life of the Business Plan.

Reserves Policy

The Board of the Trustees reviews CAPE reserves policy regularly.

The Board seeks to retain adequate reserves determining what level they should be by reviewing (i) the sustainability of current and projected income as compared with (ii) projected expenditure required to enable CAPE to meet client need and (iii) to meet any contingent costs associated with a forced reduction in activity. Overall the Board seeks to maintain enough reserves to provide stability and flexibility as the economic and funding environment changes.

We have successfully managed stabilising statutory income for the duration of the Business Plan and our voluntary/earned income continues to hold at planned levels. CAPE regularly reviews its contingency plans for how expenditure would be reduced in the event of significant shortfalls in projected income and any associated one-off costs.

Unrestricted Reserves carried forward at 31 March 2021 are £8,506. This compares to a negative Unrestricted Reserves position at 31 March 2020 of (£57,019). This is a much improved position year on year, especially considering the COVID pandemic and current economic environment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was registered as a charity on 10 October 1997. The company was incorporated on 13 June 1997 as a company limited by guarantee of its members and not having a share capital. The company is governed by its Memorandum and Articles of Association.

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2021: continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

CAPE is governed by a management committee comprising of the Board of Trustees who are also directors of the company. The minimum number of members of the management committee is three and there is currently no maximum number.

The Board meets every three months.

At each Annual General Meeting one-third of the Board members for time time being, or if their number is not three or a multiple of three, then the number nearest one-third shall retire from office. The Board members to retire in every year shall be those who have been longest in office since their last election.

It is the responsibility of the existing management committee to recruit new members although some of the activities can be delegated. CAPE seeks to ensure that the management committee has a diverse range of skills and experience to support its work.

The decision to search for and select a new Trustee is taken by the management committee who will agree and document the particular skills, experience and knowledge that the new Trustee should bring to the management committee.

The Chief Executive Officer will run an appropriate search process to identify potential candidates.

The candidates to be reviewed will be interviewed by a sub-committee of the management committee consisting of the Project Director and two other Trustees one of whom should normally be the Chair. The interviewers do not have to meet as a panel and they can meet a candidate at separate times.

Candidates can be invited to a management committee meeting as an observer or meet other Trustees and/or members of staff informally to enable the candidate to establish whether they are still happy to be elected to be a Trustee.

Candidates will be asked in writing to confirm they have not been disqualified from acting as Trustees and they should consider and declare any current or potential conflicts of interest.

Candidate references will be taken up by the Chief Executive Officer.

Once a preferred candidate has been identified, this candidate is proposed to the management committee who will then make the final decision on appointment.

Induction and training of new trustees

On appointment the new Trustee should be provided with the:

- a) most recent CAPE annual report
- b) latest management accounts
- c) Memorandum and Articles of Association for CAPE
- d) minutes of the most recent management committee meetings

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2021: continued

Statement of Trustees Responsibilities

The trustees (who are also the directors of COMMUNITY ACTIVITIES PROJECT EALING (CAPE) for the purposes of company law) are responsible for preparing the report of the trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

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

The auditors, Johnsons, Chartered Accountants, will be considered for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26/10/21 and signed on its behalf by:



M M Little - Company Secretary

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

Opinion

We have audited the financial statements of COMMUNITY ACTIVITIES PROJECT EALING (CAPE) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its result, 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.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COMMUNITY ACTIVITIES PROJECT EALING (CAPE)

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identification and assessment of potential risks

In identifying and assessing potential risks related to irregularities in identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we conducted:

- Discussions with those charged with governance and those who review the charitable company's internal ethics and compliance reporting summaries, including those concerning investigations;

- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charitable company's material policies and procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance relating to the detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

- Our reviews of the charitable company's remuneration policies, and key drivers for remuneration and bonus levels;

- Our assessment of the influence of public officials over the operations of the charitable company including any material transactions with related parties and key individuals; and

- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes the Audit Director and staff who have extensive experience of working with companies in the same sectors as the charitable company, and this experience was relevant to the discussion about where fraud risks may arise.

Risks arising from legal and regulatory frameworks

We are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks in which the charitable company operates, focusing on provisions of those areas that had a direct effect on the determination of material amounts and disclosures in the financial statements.

We did not identify any material audit matters related to the potential risk of fraud or non-compliance with laws and regulations from our work:

- (i) Reviewing management override of controls;
- (ii) Testing the appropriateness of journal entries and other accounting adjustments;
- (iii) Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- (iv) Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated our assessment of the relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edmund Caltan

for and on behalf of Johnsons, Chartered Accountants

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Ground Floor

1 - 2 Craven Road

Ealing

London

W5 2UA

Date: 26 October 2021

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Community Activities Project Ealing (CAPE)

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Notes	£	£	£	£
Income					
Donations and fundraising		65,525	-	65,525	14,572
Charitable activities		-	348,800	348,800	358,700
Other trading activities	2	-	-	-	12,688
Total income		65,525	348,800	414,325	385,960
Expenditure:					
Charitable activities		-	346,249	346,249	399,208
Total expenditure		-	346,249	346,249	399,208
Net income/(expenditure)		65,525	2,551	68,076	(13,248)
Transfers between funds		-	-	-	-
Net movement in funds		65,525	2,551	68,076	(13,248)
Reconciliation of funds					
Total funds brought forward		(57,019)	32,533	(24,486)	(11,238)
Total funds carried forward		8,506	35,084	43,590	(24,486)

Community Activities Project Ealing (CAPE)

Balance Sheet As at 31 March 2021

	Note	Unrestricted fund	Restricted fund	2021 Total Funds	2020 Total Funds
		£	£	£	£
Fixed assets					
Tangible Assets	7	2,718	14,377	17,095	11,389
Investments	8	1		1	1
		<u>2,719</u>	<u>14,377</u>	<u>17,096</u>	<u>11,390</u>
Current assets					
Debtors	9	4,729	-	4,729	19,053
Cash at bank and in hand		<u>1,058</u>	<u>28,994</u>	<u>30,052</u>	<u>8,646</u>
		5,787	28,994	34,781	27,699
Liabilities:					
Creditors: Amount falling due within one year	10	-	(8,287)	(8,287)	(63,575)
		<u>5,787</u>	<u>20,707</u>	<u>26,494</u>	<u>(35,876)</u>
Net current assets / (liabilities)					
		8,506	35,084	43,590	(24,486)
Total assets less current liabilities					
		<u>8,506</u>	<u>35,084</u>	<u>43,590</u>	<u>(24,486)</u>
Net Assets/(Liabilities)					
		<u>8,506</u>	<u>35,084</u>	<u>43,590</u>	<u>(24,486)</u>
Funds					
Restricted income funds	11			35,084	32,533
Unrestricted funds				8,506	(57,019)
Total Funds				<u>43,590</u>	<u>(24,486)</u>

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the charity has deposited a notice, pursuant to section 476 of the Companies Act 2006, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for (a) ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 26/10/21 and were signed on its behalf by:

C.H. Taylor

C Taylor - Trustee



M M Little - Trustee

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021

1 Accounting policies

1.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Since the year-end, COVID-19, a global pandemic, has forced the government to put the country into lockdown. The directors do not know the ongoing impact this will have on the company.

At the date of approving the financial statements, the trustees have confirmation of continued financial support from its grantor Industrial Therapy Organisation (Thames) Ltd and expect to have adequate resources to continue to operate for the foreseeable future. On this basis the financial statements have been prepared on the going concern basis.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Equally over the period of the lease
Kitchen equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

1.5 Taxation

The company is a registered charity and is exempt from all forms of taxation which are available to registered charities other than Value Added Tax. The charity is not registered for Value Added Tax. It is thus not able to recover input tax, where this is charged, and this tax is included with the relevant item of expenditure.

1.6 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.7 Pensions

The company operates a defined contributions scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund.

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021: *continued*

2 Other Trading Activities

	Total 2021 £	Total 2020 £
Café Income	-	12,688
Total	-	12,688

The Café closed in 2020 and therefore there are no takings this year.

3 Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	Total 2021 £	Total 2020 £
Auditors' remuneration	2,880	2,400
Auditors' remuneration for non-audit work	-	1,858
Loss on disposal of fixed assets	1,493	-
Depreciation - owned assets	6,075	4,806

4 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor the year ended 31 March 2020.

Trustee's Expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor the year ended 31 March 2020.

5 Staff costs

The average number of employees during the year was as follows:

	2021	2020
Management	1	1
Operations	10	12
	11	13

No employees received emoluments in excess of £60,000 in the year ended 31 March 2021 or the year ended 31 March 2020.

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021: continued

6 Comparative - Statement of Financial Activities for the Year Ended 31 March 2020

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Income			
Donations and fundraising	14,572	-	14,572
Charitable activities		358,700	358,700
Other trading activities	12,688	-	12,688
Total income	27,260	358,700	385,960
Expenditure:			
Charitable activities	47,855	351,353	399,208
Total expenditure	47,855	351,353	399,208
Net income/(expenditure)	(20,595)	7,347	(13,248)
Transfers between funds	(17,612)	17,612	-
Net movement in funds	(38,207)	24,959	(13,248)
Reconciliation of funds			
Total funds brought forward	(18,812)	7,574	(11,238)
Total funds carried forward	(57,019)	32,533	(24,486)

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021: continued

7 Tangible fixed assets

	Improvement to property £	Kitchen Equipment £	Fixtures and Fittings £	Computer equipment £	Total £
Cost:					
At 1 April 2020	4,602	9,210	8,559	13,116	35,487
Additions at cost	-	-	13,241	833	14,074
Disposals at cost	-	(9,210)	-	-	(9,210)
At 31 March 2021	4,602	-	21,800	13,949	40,351
Depreciation:					
At 1 April 2020	2,589	6,917	7,706	6,886	24,098
Charge for year	824	-	1,868	3,383	6,075
Depreciation on disposals	-	(6,917)	-	-	(6,917)
At 31 March 2021	3,413	-	9,574	10,269	23,256
Net book value:					
At 31 March 2021	1,189	-	12,226	3,680	17,095
<i>At 31 March 2020</i>	<i>2,013</i>	<i>2,293</i>	<i>853</i>	<i>6,230</i>	<i>11,389</i>

8 Fixed Asset Investments

Market Value

At 1 April 2020 and 31 March 2021

Shares in
group
undertakings
£
1

Net Book Value

At 1 April 2020 and 31 March 2021

1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

CAPE Shops Ltd

Nature of business: Charity shop

Class of share: Ordinary % holding
100

	31.3.21	31.3.20
Aggregate capital and reserves	2,654	1,516
(Loss) for the year	1,138	(591)

CAPE acquired 100% of the issued share capital of CAPE Shops Ltd on 25 January 2012.

The company raises funds for the charity by running a charity shop.

The charity shop opened for business on 10 April 2013.

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021: continued

9 Debtors	2021	2020
Due within one year:	£	£
Grants Receivable	-	14,250
Prepayments	-	2,600
Other debtors	4,729	2,203
	<hr/>	<hr/>
	4,729	19,053
	<hr/>	<hr/>

10 Creditors	2021	2020
Amounts falling due within one year:	£	£
Trade creditors	4,681	21,723
Other creditors	3,606	42,302
	<hr/>	<hr/>
	8,287	64,025
	<hr/>	<hr/>

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021: continued

11 Movement in Funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted Funds	(57,019)	65,525	-	8,506
Restricted Funds	32,533	2,551	-	35,084
Total Funds	(24,486)	68,076	-	43,590

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds	65,525	-	65,525
Restricted Funds	348,800	(346,249)	2,551
Total Funds	414,325	(346,249)	68,076

Restricted Funds comprise:	At 1.4.20 £	Incoming Resources £	Resources Expended £	At 31.3.21 £
London Borough of Ealing	-	219,126	(219,126)	-
Lloyds Bank Foundation	20,833	37,695	(37,003)	21,525
Industrial Therapy Organisation	6,278	37,667	(37,667)	6,278
National Lottery	5,422	9,365	(11,518)	3,269
Independent Age	-	8,024	(4,012)	4,012
Change Grow Live	-	36,923	(36,923)	-
	32,533	348,800	(346,249)	35,084

Restricted Fund Asset split:	Fixed Assets £	Cash £	Creditors £	At 31.3.21 £
London Borough of Ealing	-	6,442	(6,442)	-
Lloyds Bank Foundation	11,108	12,262	(1,845)	21,525
Industrial Therapy Organisation	-	6,278	-	6,278
National Lottery	3,269	-	-	3,269
Independent Age	-	4,012	-	4,012
	14,377	28,994	(8,287)	35,084

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021: continued

11 Movement in Funds - Continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds	(18,812)	(38,207)	(57,019)
Restricted Funds	7,574	24,959	32,533
Total Funds	(11,238)	(13,248)	(24,486)

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds	27,260	(47,855)	(20,595)
Restricted Funds	358,700	(351,353)	7,347
Total Funds	385,960	(399,208)	(13,248)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted Funds	(18,812)	44,930	(17,612)	8,506
Restricted Funds	7,574	9,898	17,612	35,084
Total Funds	(11,238)	54,828	-	43,590

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds	92,785	(47,855)	44,930
Restricted Funds	707,500	(697,602)	9,898
Total Funds	800,285	(745,457)	54,828

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2021: continued

11 Movement in Funds - Continued

Unrestricted funds are made up of funds raised through donations and from fundraising events, as well as donations from the charity's trading subsidiary Cape Shops Ltd.

The restricted funds comprise of:

- a) the mental health contract and grant for the provision of personal social care services for people suffering from mental health problems in the London Borough of Ealing.
- b) grants and donations received from Industrial Therapy Organisation (Thames) Ltd, Change Grow Live, Lloyds Bank Foundation, Independent Age and National Lottery fund to cover staff and other costs for provision of services to people with mental health problems in the London Borough of Ealing.

12 Related party disclosures

During the year the charity received a donation of £8,000 (2020: £5,000) from Cape Shops Limited.

The charity charged CAPE Shops Ltd a management charge of £5,000 during the year (2020;£nil)

13 Liability of Members

The liability of each member is limited to £1 in the event of the company being wound up.

14 Controlling party

There is no controlling party.

Community Activities Project Ealing (CAPE)

Detailed Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31 March 2021

	2021 £	2020 £
Income		
Donations and fundraising	65,525	14,572
Other trading activities		
- Café income	-	12,688
	-	12,688
Charitable activities		
Contract with London Borough of Ealing	164,126	159,860
Grant from London Borough of Ealing	55,000	55,000
Industrial Therapy Organisation (Thames) Ltd Grant	37,667	37,667
Independent Age	8,024	-
Sundry income	-	11,625
The City Bridge Trust Grant	-	7,625
Change Grow Live	36,923	36,923
National Lottery	9,365	-
Lloyds Bank Foundation	37,695	50,000
	348,800	358,700
Total incoming resources	414,325	385,960
		-
Expenditure:		
Charitable activities		
Salaries	234,046	267,861
Social security costs	16,587	20,074
Pension contributions	20,441	20,833
Contract staff hire	19,029	16,133
Light, heat and water	4,172	6,758
Telephone	4,223	3,734
Postage and stationery	5,547	6,123
Travelling	96	761
Insurance	3,368	3,477
Food and kitchen supplies	67	7,276
Office and kitchen cleaning	3,154	5,414
Activities	66	233
Repairs	412	1,042
Training	3,619	5,043
Payroll bureau fees	624	624
Bank charges	150	177
Rent	11,057	17,592
Subscriptions	4,898	5,171
Sundries	2,132	1,819
Carried forward	333,688	390,145

Community Activities Project Ealing (CAPE)

Detailed Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31 March 2021

	2021 £	2020 £
Charitable activities		
Brought forward	333,688	390,145
Improvements to property	824	824
Loss on disposal of kitchen equipment	1,493	569
Depreciation of fixtures and fittings	1,868	253
Depreciation of computer equipment	3,383	3,159
	<u>341,256</u>	<u>394,950</u>
Support costs		
Governance costs		
Legal Fees	2,413	-
Auditors' remuneration	2,880	2,400
Auditors' remuneration for non audit work	-	1,560
Prior year (over)/under provision	(300)	298
	<u>4,993</u>	<u>4,258</u>
Total resources expended	346,249	399,208
	<u>68,076</u>	<u>(13,248)</u>
Net expenditure		