

**Community Activities
Project Ealing
(CAPE)**

**Report of the Trustees and Financial
Statements for the year ended 31st March
2020**

**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 2020

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

O Ramudo Resigned 4 October 2019

M R Haindaday Resigned 4 April 2019

Mrs A M Mahbubani Resigned 24 August 2020

P Thorpe

M M Little Appointed 24 April 2019

Company Secretary

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 2020

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

Vision To support and build the emotional resilience of everyone experiencing mental ill health.

Mission To improve the mental health and emotional resilience for all people who are suffering from mental ill health, by delivering flexible services that value and encourage our clients to recognise their strengths, which leads them to greater wellbeing.

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

- Hope - believing that recovery is possible for every individual
- Respect - valuing differences, seeing the whole person and not just the diagnosis
- Inclusion - understanding that everyone has a right to participate fully in society
- Choice - responding to the individual needs of our clients

- Empowerment - focussing on people's strengths and potential, encouraging autonomy and responsibility
- Going the extra mile with people to achieve the right outcome

Our Approach

Everyone who comes to CAPE is treated as an individual and much of our work is done on a one to one basis. The first question we ask is 'what do you want to achieve?' By taking this approach we can move away from simply categorising someone as having a mental health diagnosis and tailor our services to meet a person's specific and often complex needs. Our goal is to help people achieve greater resilience and wellbeing. Our work is targeted at supporting people to overcome the barriers they face in achieving this.

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2020

OBJECTIVES AND ACTIVITIES

Significant activities

CAPE Suite of Services

Talking Therapies

Psychotherapy
Recovery Group
Hearing voices group
Psychological support

Psychoeducation

Health and wellbeing

Healthy living
Social planning
Yoga group
Walking group
Arts Group
Mindfulness group

Advice, Education, training and employment

ICT training
Volunteering and learning placements
Employment support
Financial Inclusion

Café and Peer Support

Safe place
Peer support
Healthy subsidised food
Social forum

In partnership with Change Grow Live providing the mental health arm of Ealing Women's Wellness Zone.

Case Study

(Please note the story we have included is a 'real' person and using the client's own words.)

Outreach - CAPE have been working with client A in an outreach capacity since December 2019. Having been diagnosed with agoraphobia and has not left his house for the last 7 years. On first session he could leave his room for around one hour during the day and would not open his front door. He was informed that he must move from his family home by September 2020, as the house he is currently living in must be sold by the family following his mother's death. It was agreed, his overall aim when working with CAPE was to be able to open his front door, in order to step outside and move house.

Outreach exposure therapy was provided in his home twice a week, for one-hour sessions. Due to the time-limited nature of the work, much progress was made and client A had been able to receive parcels through his front window. He was also spending around three or four hours out of his room each day, and during these hours was spending time looking out into his back garden (open Space), which is something he had practiced with his psychological support practitioner over the previous months.

As well as the more practical 'exposure' work, client A has been able to talk through his 'fear' of going outside and begun to talk about where this fear comes from. This included negative childhood experiences, as well as traumatic experiences in adulthood, and how this has impacted his ability to take part in the community and isolate for so many years.

Through CAPE's work with client A we were able to refer him to the specialist support housing team to look at his options as time was of the essence. COVID 19 meant CAPE had to close its building based and outreach services from March 21st 2020, but continued supporting Client A by telephone, ensuring food parcels and medication arrived. He continues to work on his exposure therapy but no date has been set as to when he may have to leave his home.

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2020

OBJECTIVES AND ACTIVITIES

Public Benefit

Community Activities Project Ealing (CAPE) was founded 22 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.

On average, there are 20 people discharged from secure forensic services and are supported in the community in Ealing each year.

Many people with mental health needs also have hazardous substance use (drugs and alcohol).

Prevalence of hazardous substance use amongst psychiatric inpatients is estimated at between 22% and 44%, and during 2015/16, 30% of Ealing's new presentations for alcohol treatment and 29% of new presentations for drug treatment were receiving care from mental health services for reasons other than substance use.

CAPE locates our community mental health services in the centre of the community we support our clients to manage their condition or move towards individualised recovery on their own terms, surrounded by their families, carers, and social networks. Helping them to contribute to and be participants in the communities that sustain them, to whatever extent is comfortable to them.

Through moving to a one to one strength-based/ therapeutic model in the financial year 19-20 we have been able to support 325 actively engaged clients and identify the impact we have made. By moving to a one to one model in the first six months of 19-20 we saw a 220% increase in new referrals to our community mental health services compared to April to September 2018, so we know it is appreciated and supported by our partner agencies.

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.

We have seen a marked increase in suicidal ideation, safeguarding issues, homelessness due to the intensity of people's situation. We have seen clients pause their psychotherapy because English is not their first language and feel they are unable continue, others who find it difficult to have this level of therapy with family members or those close to them in the next room.

Throughout the year we have supported 582 clients that have included psychotherapy, strength based support, outreach and employment coaching services. We have provided 4,287 one to one sessions in 18/19 and continue to do so as we cope with the pandemic.

Community Activities Project Ealing (CAPE)

Report of the Trustees for the Year ended 31 March 2020

FINANCIAL REVIEW

Financial Position

Income for the year increased by 19% to £385,960 (2019: £323,819). Expenditure also increased by 10% to £399,208 (2019: £364,304). There is a deficit of £13,248 for the year.

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 strategy and reserves policy over the period of the 2017-2020 Business Plan is to ensure that there are enough resources in place to support the development of the services to respond to need.

We will implement this strategy 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.

Due largely to the lack of continued funds to support the Café at CAPE, a deficit of £20,595 on unrestricted funds arose in the year. Post year end the Café has closed and the Board have therefore taken steps to minimise future shortfalls.

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 2020

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 CEO 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 2020

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 17th November 2020 and signed on its behalf by:



M M Little - Company Secretary

Community Activities Project Ealing (CAPE)

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 2020 which comprises 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:

- (i) give a true and fair view of the state of the charitable company's affairs at 31 March 2020 and of its incoming resources, including its income and expenditure, for the year then ended
- (ii) have been properly prepared in accordance with the United Kingdom's Generally Accepted Accounting Practice
- (iii) 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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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

Community Activities Project Ealing (CAPE)

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 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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 Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.

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.

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: 17th November 2020

Community Activities Project Ealing (CAPE)

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31 March 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income					
Donations and legacies		14,572	-	14,572	15,031
Charitable activities		-	358,700	358,700	302,360
Other trading activities	2	12,688	-	12,688	6,428
Total income		27,260	358,700	385,960	323,819
Expenditure:					
Charitable activities		47,855	351,353	399,208	364,304
Total expenditure		47,855	351,353	399,208	364,304
Net income/(expenditure)		(20,595)	7,347	(13,248)	(40,485)
Transfers between funds		(17,612)	17,612	-	-
Net movement in funds		(38,207)	24,959	(13,248)	(40,485)
Reconciliation of funds					
Total funds brought forward		(18,812)	7,574	(11,238)	29,247
Total funds carried forward		(57,019)	32,533	(24,486)	(11,238)

Community Activities Project Ealing (CAPE)

Balance Sheet As at 31 March 2020

	Note	Unrestricted fund	Restricted fund	2020 Total Funds	2019 Total Funds
		£	£	£	£
Fixed assets					
Tangible Assets	7	-	11,389	11,389	13,878
Investments	8	-	1	1	1
		-	11,390	11,390	13,879
Current assets					
Debtors	9	2,203	16,850	19,053	19,236
Cash at bank and in hand		1,753	6,893	8,646	12,015
		3,956	23,743	27,699	31,251
Liabilities:					
Creditors: Amount falling due within one year	10	(60,975)	(2,600)	(63,575)	(32,368)
Net current assets / (liabilities)		(57,019)	21,143	(35,876)	(1,117)
Total assets less current liabilities		(57,019)	32,533	(24,486)	12,762
Creditors:					
Amounts falling due after more than one year	11	-	-		(24,000)
Net Assets/(Liabilities)		(57,019)	32,533	(24,486)	(11,238)
Funds					
Restricted income funds	12			32,533	7,574
Unrestricted funds				(57,019)	(18,812)
Total Funds				(24,486)	(11,238)

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 2020. No member of the charity has deposited a notice, pursuant to section 476, 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.

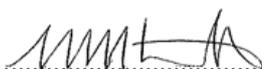
These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

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 17 November 2020 and were signed on its behalf by:



S R Hammett - Trustee



M M Little - Trustee

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2020

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 main creditor and 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 2020: *continued*

2 Other Trading Activities	Total 2020 £	Total 2019 £
Fundraising events	-	6,428
Café Income	12,688	-
Total	12,688	6,428

3 Net Income/(Expenditure)

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

	Total 2020 £	Total 2019 £
Auditors' remuneration	2,400	2,600
Auditors' remuneration for non-audit work	1,858	1,720
Depreciation - owned assets	4,806	3,658

4 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor the year ended 31 March 2019.

Trustee's Expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor the year ended 31 March 2019.

5 Staff costs

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

	2020	2019
Management	1	1
Operations	12	9
	13	10

No employees received emoluments in excess of £60,000 in the year ended 31 March 2020 or the year ended 31 March 2019.

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2020: continued

6 Comparative - Statement of Financial Activities for the Year Ended 31 March 2019

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Income			
<i>Donations and legacies</i>	15,031	-	15,031
<i>Charitable activities</i>		302,360	302,360
<i>Other trading activities</i>	6,428	-	6,428
Total income	21,459	302,360	323,819
Expenditure:			
<i>Raising funds</i>	-	-	-
<i>Charitable activities</i>	23,822	340,482	364,304
Total expenditure	23,822	340,482	364,304
Net income/(expenditure)	(2,363)	(38,122)	(40,485)
Transfers between funds	(45,219)	45,219	-
Net movement in funds	(47,582)	7,097	(40,485)
Reconciliation of funds			
<i>Total funds brought forward</i>	28,770	477	29,247
<i>Revaluation of investment property</i>	-	-	-
Total funds carried forward	(18,812)	7,574	(11,238)

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2020: continued

7 Tangible fixed assets

	Improvement to property £	Kitchen Equipment £	Fixtures and Fittings £	Computer equipment £	Total £
Cost:					
At 1 April 2019	4,602	8,040	8,372	12,156	33,170
Additions at cost	-	1,170	187	960	2,317
At 31 March 2020	4,602	9,210	8,559	13,116	35,487
Depreciation:					
At 1 April 2019	1,765	6,348	7,452	3,727	19,292
Charge for year	824	569	254	3,159	4,806
At 31 March 2020	2,589	6,917	7,706	6,886	24,098
Net book value:					
At 31 March 2020	2,013	2,293	853	6,230	11,389
<i>At 31 March 2019</i>	<i>2,837</i>	<i>1,692</i>	<i>920</i>	<i>8,429</i>	<i>13,878</i>

8 Fixed Asset Investments

	Shares in group undertakings £
Market Value	
At 1 April 2019 and 31 March 2020	1
Net Book Value	
At 1 April 2019 and 31 March 2020	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

	% holding		
Class of share: Ordinary	100		
		31.3.20	31.3.19
Aggregate capital and reserves		1,516	2,107
(Loss) for the year		(591)	(5,155)

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 2020: continued

9 Debtors	2020	2019
Due within one year:	£	£
Grants Receivable	14,250	17,226
Prepayments	2,600	-
Other debtors	2,203	2,010
	19,053	19,236

10 Creditors	2020	2019
Amounts falling due within one year:	£	£
Trade creditors	21,273	20,836
Other creditors	42,302	11,532
	63,575	32,368

Other creditors include a loan balance of £30,000 due to Industrial Therapy Organisation (Thames) Ltd. On 6 October 2020 Industrial Therapy Organisation (Thames) Ltd agreed to convert the loan into a grant.

11 Creditors	2020	2019
Amounts falling due after more than one year:		£
Other creditors	-	24,000
	-	24,000

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2020: continued

12 Movement in Funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted Funds	(18,812)	(20,595)	(17,612)	(57,019)
Restricted Funds	7,574	7,347	17,612	32,533
Total Funds	(11,238)	(13,248)	0	(24,486)

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)

Comparatives for movement in funds

	At 1.4.18	Net movement in funds	At 31.3.19
Unrestricted Funds	28,770	(47,582)	(18,812)
Restricted Funds	477	7,097	7,574
Total Funds	29,247	(40,485)	(11,238)

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2020: continued

12 Movement in Funds - Continued

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds	21,459	(23,822)	(2,363)
Restricted Funds	302,360	(340,482)	(38,122)
Total Funds	323,819	(364,304)	(40,485)

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

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted Funds	28,770	(22,958)	(62,831)	(57,019)
Restricted Funds	477	(30,775)	62,831	32,533
Total Funds	29,247	(53,733)	0	(24,486)

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	48,719	(71,677)	(22,958)
Restricted Funds	661,060	(691,835)	(30,775)
Total Funds	709,779	(763,512)	(53,733)

Community Activities Project Ealing (CAPE)

Notes to the financial statements for the year ended 31 March 2020: continued

12 Movement in Funds - Continued

Unrestricted funds are made up of funds raised through donations and from fundraising events, as well as funds raised from the Café operated at the charity's premises for the benefit of service users.

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, The City Bridge Trust, Change Grow Live and Lloyds Bank Foundation to cover staff and other costs for provision of services to people with mental health problems in the London Borough of Ealing.

13 Related party disclosures

During the year the charity received a donation of £5,000 (2019: £12,000) from Cape Shops Limited.

14 Liability of Members

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

15 Controlling party

There is no controlling party.