

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019
FOR**

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

Johnsons, Chartered Accountants
Statutory Auditor
Ground Floor
1 - 2 Craven Road
Ealing
London
W5 2UA

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

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FOR THE YEAR ENDED 31 MARCH 2019**

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COMMUNITY ACTIVITIES PROJECT EALING (CAPE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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 2015).

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 2019**

OBJECTIVES AND ACTIVITIES

Significant activities

CAPE suite of services

Talking Therapies

Psychotherapy
Recovery Group
Hearing voices group
Psychological support
Psychoeducation

Health and wellbeing

Health 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 & Peer Support

Safe place
Peer Support
Healthy subsidised food
Social forum

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

Case Study 1

S came to meet her Cape psychotherapist for the first time in May 2018 following many years of hard work on her part trying to cope with some of the more debilitating aspects of her experience of mental ill health, the legacy of years of childhood trauma. Although she was now an adult with three children, the impact of her history of abuse and trauma (including the loss of her son when he was 20) affected her profoundly daily. She suffered from generalised anxiety disorder and severe depression and felt extreme shame about her body and the way that others might judge her appearance. She was suicidal with active plans, was virtually unable to leave her house, and was experiencing poor sleep, panic attacks and flashbacks. Working with her therapist 1:1 for a year was a transformative experience for S. Today, she is no longer wearing her old black clothes but is dressed colourfully and taking pride in her appearance. She is seeing friends or family daily, attends a series of weekly support groups (including Yoga at Cape), she is proud of her house and garden and is looking after both attentively. She has even addressed her poor nutrition and is learning to cook fresh food and feeling much the better for it. She feels that for her, the future could be bright.

(Please note the stories we have included are all 'real' people and using the client's own words.)

COMMUNITY ACTIVITIES PROJECT EALING (CAPE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

OBJECTIVES AND ACTIVITIES

Public benefit

Community Activities Project Ealing (CAPE) was founded 21 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 Café 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.

ACHIEVEMENT AND PERFORMANCE

Some of the key outcomes during the year included:

Overall CAPE supported 476 people. During the year, 387 clients engaged with CAPE Recovery Point (Acton) and 5,961 attendances were recorded either for group work or individual sessions. In partnership with CGL and Hestia we provided mental health services to 24 Women with complex mental health needs at the Women's Wellness Zone (Southall). We have provided outreach in the community to 20 clients, our measures of mental health improvement provide evidence that 69% of those clients have experienced an improvement in their mental health.

This year we have piloted a psychotherapy service, based on the articulated needs of our clients with complex mental health needs. Our 1:1 psychotherapy pilot project was created to fulfil the gap they were facing in accessing psychotherapy services that were willing or able to provide a service due to the complexity of their mental health. CAPE provided seed funding to launch this project and the outcome has been the ability to secure a four-year grant to continue and grow this service to a six-day offer and support four times more people.

CAPE Employment Coaching project provided services, with 49 People benefiting overall, including 43 people with complex mental health needs, 17% entered paid employment, 35% take up of voluntary work.

Case Study 2

Since referral to WWZ service: J was successfully closed to our service in November 2018 following a 6-month period of abstinence from illicit substances. J was extremely proactive in her engagement with all the services offered at WWZ including structured mental health support, drug and alcohol key working sessions, group work including relapse prevention, mindfulness and self-compassion. J also engaged with the external referrals that were made by the team including counselling at the Jasmine Project, driving lessons at UR4driving and appointments with the legal charity RELEASE. J also commenced medication for her anxiety and depression. J is now going through the volunteering induction process in order to start with the WWZ service as a peer mentor soon. J's 5 children are all now back in her care.

COMMUNITY ACTIVITIES PROJECT EALING (CAPE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

Financial position

Income for the year increased by 7% to £323,819 (2018: £303,378). Expenditure also increased by 12% to £364,304 (2018: £324,545). There is a deficit of £40,485 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 its 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 Trustees reviews CAPE reserves policy regularly.

Due to the investment of unrestricted funds in the pilot of our psychotherapy service, we end this year with a deficit of £2,364 on unrestricted funds

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.

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 2019**

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 the 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 Project Director 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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03386839 (England and Wales)

Registered Charity number

1064778

Registered office

239 A/B High Street
Acton
London
W3 9BY

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

J. A Schiemann	
C Taylor	
S B Hammett	
M R Haindaday	- resigned 4.4.19
A Bamford	
K Ansell	- resigned 29.11.18
O Ramudo	- resigned 18.7.19
Mrs A M Mahbubani	
P Thorpe	
M M Little	- appointed 24.4.19

Company Secretary

Ms T I Harrington

Auditors

Johnsons, Chartered Accountants
Statutory Auditor
Ground Floor
1 - 2 Craven Road
Ealing
London
W5 2UA

Bankers

HSBC
46 The Broadway
Ealing
London
W5 5JR

Tracey Harrington is the Chief Executive Officer of CAPE and her official title is Chief Executive Officer.

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

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 the Charity SORP;
- make judgements 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 24th October 2019 and signed on its behalf by:



Ms T T Harrington - 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 2019 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 2019 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.

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 in relation to which the ISAs (UK) require us to report to you where:

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our 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:

- 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.

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.

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

Responsibilities of trustees

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.

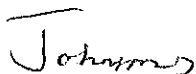
Our responsibilities for the audit of the financial statements

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.



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: 14 October 2019

COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,031	-	15,031	5,882
Charitable activities					
Charitable activities		-	302,360	302,360	296,200
Other trading activities	2	6,428	-	6,428	1,296
Total		<u>21,459</u>	<u>302,360</u>	<u>323,819</u>	<u>303,378</u>
EXPENDITURE ON					
Raising funds		-	-	-	6,689
Charitable activities					
Charitable activities		23,822	340,482	364,304	317,856
Total		<u>23,822</u>	<u>340,482</u>	<u>364,304</u>	<u>324,545</u>
NET INCOME/(EXPENDITURE)		<u>(2,363)</u>	<u>(38,122)</u>	<u>(40,485)</u>	<u>(21,167)</u>
Transfers between funds	12	<u>(45,219)</u>	<u>45,219</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(47,582)</u>	<u>7,097</u>	<u>(40,485)</u>	<u>(21,167)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>28,770</u>	<u>477</u>	<u>29,247</u>	<u>50,414</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(18,812)</u></u>	<u><u>7,574</u></u>	<u><u>(11,238)</u></u>	<u><u>29,247</u></u>

The notes form part of these financial statements

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**BALANCE SHEET
AT 31 MARCH 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	7	-	13,878	13,878	8,927
Investments	8	-	1	1	1
		<u>-</u>	<u>13,879</u>	<u>13,879</u>	<u>8,928</u>
CURRENT ASSETS					
Debtors	9	2,010	17,226	19,236	17,618
Cash at bank and in hand		9,722	2,293	12,015	47,058
		<u>11,732</u>	<u>19,519</u>	<u>31,251</u>	<u>64,676</u>
CREDITORS					
Amounts falling due within one year	10	(6,544)	(25,824)	(32,368)	(40,357)
		<u>5,188</u>	<u>(6,305)</u>	<u>(1,117)</u>	<u>24,319</u>
NET CURRENT ASSETS/(LIABILITIES)					
		5,188	7,574	12,762	33,247
CREDITORS					
Amounts falling due after more than one year	11	(24,000)	-	(24,000)	(4,000)
		<u>(18,812)</u>	<u>7,574</u>	<u>(11,238)</u>	<u>29,247</u>
NET ASSETS/(LIABILITIES)					
FUNDS					
Unrestricted funds	12			(18,812)	28,770
Restricted funds				7,574	477
TOTAL FUNDS				<u>(11,238)</u>	<u>29,247</u>

The notes form part of these financial statements

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

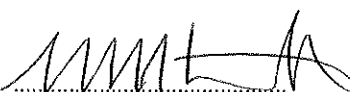
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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 24 October 2019 and were signed on its behalf by:


.....
S B Hammett -Trustee


.....
M M Little -Trustee

The notes form part of these financial statements

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2015)', 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.

At the time of approving the financial statements, the trustees have a reasonable expectation that the company will receive continued support from its main creditor Industrial Therapy Organisation (Thames) Ltd and 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.

Income

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

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 and has been classified under headings that aggregate all cost 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.

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

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 items of expenditure.

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.

Pension costs

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 - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES - continued

Donated services and facilities

The charity has been granted the lease of the premises from which it operates rent free by the London Borough of Ealing. As the premises are occupied rent free, the notional value of rent has been recorded within both income and expenditure.

2. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	6,428	1,224
Room hire	-	72
	<u>6,428</u>	<u>1,296</u>

3. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Auditors' remuneration	2,600	2,500
Auditors' remuneration for non audit work	1,720	3,213
Depreciation - owned assets	<u>3,658</u>	<u>2,744</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

5. STAFF COSTS

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

	2019	2018
Management	1	1
Operations	9	8
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,882	-	5,882
Charitable activities			
Charitable activities	1,067	295,133	296,200
Other trading activities	1,296	-	1,296
Total	<u>8,245</u>	<u>295,133</u>	<u>303,378</u>
EXPENDITURE ON			
Raising funds	6,689	-	6,689
Charitable activities			
Charitable activities	-	317,856	317,856
Total	<u>6,689</u>	<u>317,856</u>	<u>324,545</u>
NET INCOME/(EXPENDITURE)	<u>1,556</u>	<u>(22,723)</u>	<u>(21,167)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	27,214	23,200	50,414
TOTAL FUNDS CARRIED FORWARD	<u><u>28,770</u></u>	<u><u>477</u></u>	<u><u>29,247</u></u>

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Kitchen equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2018	4,602	8,040	8,372	3,547	24,561
Additions	-	-	-	8,609	8,609
	<u>4,602</u>	<u>8,040</u>	<u>8,372</u>	<u>12,156</u>	<u>33,170</u>
At 31 March 2019	4,602	8,040	8,372	12,156	33,170
	<u>4,602</u>	<u>8,040</u>	<u>8,372</u>	<u>12,156</u>	<u>33,170</u>
DEPRECIATION					
At 1 April 2018	941	5,784	7,145	1,764	15,634
Charge for year	824	564	307	1,963	3,658
	<u>1,765</u>	<u>6,348</u>	<u>7,452</u>	<u>3,727</u>	<u>19,292</u>
At 31 March 2019	1,765	6,348	7,452	3,727	19,292
	<u>1,765</u>	<u>6,348</u>	<u>7,452</u>	<u>3,727</u>	<u>19,292</u>
NET BOOK VALUE					
At 31 March 2019	<u>2,837</u>	<u>1,692</u>	<u>920</u>	<u>8,429</u>	<u>13,878</u>
At 31 March 2018	<u>3,661</u>	<u>2,256</u>	<u>1,227</u>	<u>1,783</u>	<u>8,927</u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2018 and 31 March 2019	<u>1</u>
NET BOOK VALUE	
At 31 March 2019	<u>1</u>
At 31 March 2018	<u>1</u>

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:

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

8. FIXED ASSET INVESTMENTS - continued

CAPE Shops Ltd

Nature of business: Charity shop

Class of share:	%		
Ordinary	holding		
	100	31.3.19	31.3.18
		£	£
Aggregate capital and reserves		2,107	7,262
(Loss)/profit for the year		(5,155)	6,060
		<u> </u>	<u> </u>

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.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Grants receivable	17,226	17,227
Other debtors	2,010	391
	<u>19,236</u>	<u>17,618</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	20,836	2,889
Other creditors	11,532	37,468
	<u>32,368</u>	<u>40,357</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019	2018
	£	£
Other creditors	24,000	4,000
	<u>24,000</u>	<u>4,000</u>

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

12. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
Unrestricted fund	28,770	(2,363)	(45,219)	(18,812)
Restricted funds				
Restricted fund	477	(38,122)	45,219	7,574
TOTAL FUNDS	<u>29,247</u>	<u>(40,485)</u>	<u>-</u>	<u>(11,238)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	21,459	(23,822)	(2,363)
Restricted funds			
Restricted fund	302,360	(340,482)	(38,122)
TOTAL FUNDS	<u>323,819</u>	<u>(364,304)</u>	<u>(40,485)</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
Unrestricted fund	27,214	1,556	28,770
Restricted Funds			
Restricted fund	23,200	(22,723)	477
TOTAL FUNDS	<u>50,414</u>	<u>(21,167)</u>	<u>29,247</u>

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

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			
Unrestricted fund	8,245	(6,689)	1,556
Restricted funds			
Restricted fund	295,133	(317,856)	(22,723)
TOTAL FUNDS	<u>303,378</u>	<u>(324,545)</u>	<u>(21,167)</u>

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

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
Unrestricted fund	27,214	(807)	(45,219)	(18,812)
Restricted funds				
Restricted fund	23,200	(60,845)	45,219	7,574
TOTAL FUNDS	<u>50,414</u>	<u>(61,652)</u>	<u>-</u>	<u>(11,238)</u>

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			
Unrestricted fund	29,704	(30,511)	(807)
Restricted funds			
Restricted fund	597,493	(658,338)	(60,845)
TOTAL FUNDS	<u>627,197</u>	<u>(688,849)</u>	<u>(61,652)</u>

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

12. MOVEMENT IN FUNDS - continued

Unrestricted funds are made up of funds raised through donations and from fundraising events.

The restricted funds comprise of:

- a) the mental health 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 AJAHMA Trust to cover staff and other costs for provision of services for people with mental health problems in the London Borough of Ealing.
- c) funds raised from the Cafe operated at the charity's premises for the benefit of service users.
- d) a grant from National Lottery for purchase of computer equipment.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

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.

**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,031	5,882
Other trading activities		
Fundraising events	6,428	1,224
Room hire	-	72
	<hr/>	<hr/>
	6,428	1,296
Charitable activities		
Grant from London Borough of Ealing	169,489	165,311
Industrial Therapy Organisation (Thames) Ltd Grant	31,983	43,561
Cafe receipts	12,890	14,095
Sundry income	-	31,008
The City Bridge Trust Grant	30,425	30,225
AJAHMA Trust	12,000	12,000
Change Grow Live	36,923	-
National Lottery	8,650	-
	<hr/>	<hr/>
	302,360	296,200
Total incoming resources	<hr/>	<hr/>
	323,819	303,378
EXPENDITURE		
Other trading activities		
Salaries	-	5,908
Social security costs	-	541
Pension contributions	-	240
	<hr/>	<hr/>
	-	6,689
Charitable activities		
Salaries	248,411	211,516
Social security costs	19,313	19,380
Pension contributions	17,371	8,604
Rates and water	-	134
Contract staff hire	5,640	3,352
Light and heat	4,850	5,525
Telephone	4,145	3,474
Postage and stationery	6,142	4,664
Travelling	1,304	2,369
Insurance	2,129	1,868
Carried forward	309,305	260,886

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**COMMUNITY ACTIVITIES PROJECT EALING
(CAPE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
Charitable activities		
Brought forward	309,305	260,886
Food and kitchen supplies	15,798	9,004
Office and kitchen cleaning	4,656	5,904
Activities	2,044	7,225
Repairs	692	(310)
Training	5,853	10,259
Payroll bureau fees	595	595
Bank charges	13	15
Rent	10,400	10,400
Subscriptions	4,424	4,544
Sundries	1,866	877
Improvements to property	824	824
Depn of kitchen equipment	564	752
Depn of fixtures and fittings	307	409
Depn of computer equipment	1,963	759
	<u>359,304</u>	<u>312,143</u>
Support costs		
Governance costs		
Auditors' remuneration	2,600	2,500
Auditors' remuneration for non audit work	1,720	3,213
Prior year under provision	680	-
	<u>5,000</u>	<u>5,713</u>
Total resources expended	<u>364,304</u>	<u>324,545</u>
Net expenditure	<u>(40,485)</u>	<u>(21,167)</u>

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