MENCAP LIVERPOOL

England & Wales · Charity number 1004262

Details

Other names	LIVERPOOL SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS, LIVERPOOL MENCAP, MENCAP LIVERPOOL, Mencap Liverpool & Sefton
Status	Registered
Legal form	Charitable company
Company number	02146838
Registered	1991-09-26
Register	View on the Charity Commission register

Contact

Address	6-8 Mariners Road Blundellsands Crosby Liverpool Merseyside L23 6SX
Phone	0151 707 8582
Email	contact@mencapliverpool.org.uk
Website	www.mencapliverpool.org.uk

Activities

Objects: A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; ANDB) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: A local charity affiliated to but financially independent of the Royal Mencap Society.We work in Liverpool and Sefton with adults who have a mild- moderate learning disability. We aim to prevent social isolation and enable people to progress. We provide: outreach; befriending; a range of social groups and physical activities; workshops; volunteering, employability and LD awareness

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities

Geography

- Liverpool City
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£454,633	£298,302	-	-
2024-03-31	£196,986	£237,908	-	-
2023-03-31	£214,995	£253,175	-	-
2022-03-31	£388,608	£288,143	-	-
2021-03-31	£359,804	£357,089	-	-

Trustees

Name	Role	Appointed
Aikaterini Valvi		2020-06-01
Matthew Smith		2022-04-01
Phil Corfield		2014-11-25
STEPHEN MAHON		2013-09-23

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MENCAP LIVERPOOL

England & Wales - Charity number 1004262

Accounts

Mencap Liverpool

Charity No. 1004262

Company No. 02146838

Trustees' Report and Unaudited Accounts

31 March 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.
The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02146838

Charity No. 1004262

Registered Office

6-8 Mariners Road
Crosby
Liverpool
L23 6SX

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Cabrera Urda
P.D. Corfield
E.J. Greenhill
S.C. Mahon
C. McConnell
M. Smith
A. Valvi

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Mencap Liverpool & Sefton

Charity Number 1004262
Company Number 02146838

Trustees' Report

2024/25



Introduction

This report covers an important year for Mencap Liverpool & Sefton. The transformation of our beloved Community Cottage has been phenomenal and everyone, including, staff, volunteers, trustees and our Funders have made a huge difference to the lives of our members, our beneficiaries.

This was achieved in the face of continuing difficult financial circumstances and the growing disparity in the support for the group of people we work with daily. We are a small team of members, trustees, staff, volunteers, and supporters who all work together to created spaces where everyone is valued.

This report provides an insight into all the great things we have achieved in the last 12 months, but it doesn't shy away from the ongoing challenges and risks that we face.

Co-Chair's Report

We are delighted to present the 2024/25 Annual Report and Accounts. We warmly thank our fellow trustees, our Secretary & Vice-Chair, Steve Mahon and our Treasurer Phil Corfield - both of whom have served on the Board for more than 10 years. Their steady leadership, advice and guidance have helped keep the charity safe, resilient and positive.

This report highlights what we have achieved for our members and how we have developed our community space, the Mencap Community Cottage. We have been extremely fortunate to receive financial support from several partners and foundations, enabling improvements to the Cottage and sustaining our day-to-day operations. Our thanks go to our sponsors, who are listed on page 8. We would like to make special mention of Eric Wright of West Lancs Golf Club who, during his tenure of Captain, raised nearly £14k towards making the Cottage accessible.

Our achievements are the result of a true team effort by staff, volunteers, trustees and most importantly our members. Our members are at the heart of everything we do and are the reason we strive to succeed. We look forward to building on this progress. This report summarises the progress made so far and sets out our ambitious plans for 2025/26.

Matt Smith & Nina Valvi
Co-Chairs Mencap Liverpool & Sefton

What we achieved in 2024/25

Mencap Liverpool & Sefton addresses a pressing need among adults with mild to moderate learning disabilities. People with learning disabilities often face significant barriers that hinder their ability to lead fulfilling lives. They are more likely to experience social isolation, limited opportunities and inequality compared to the general population.

Three years ago, we identified five strategic goals to help change the lives of our members and to try and break down those barriers, and we have been working on the activities to help

us achieve these by 2026. We set out below each objective and how well we are progressing with each of them.

Our first Strategic Goal is for150 more local people with a learning disability experience a better quality of life. We measure this through the number of new referrals we receive, outcomes for our beneficiaries and the number of opportunities people have to thrive.

Throughout the year we welcome new members or returning members through the work of our Outreach Manager. The Outreach Manager engages with a wide range of organisations to make them aware of what we do and how we can help and support people. Over the last 12 months the Outreach Manager has engaged with more than 50 people who have either self-referred, referred by a family member or loved one, or via another organisation. Once we receive a referral there is an assessment of whether we can meet the needs of that individual or do our best to signpost them to another organisation more suited to their requirements.

During the year the Outreach Manager set up a Champions Group who work with her to promote the work of Mencap Liverpool & Sefton. They also help to identify some of the issues that are important to our members and ways that we can address those needs.

We have also extended our reach and in the last 12 months we have engaged with a group of people with learning disabilities in Southport. They were set up and run as a user-led group and are well established but needed some additional support around policies such as safeguarding and with the organisation of their finances. Stepping Stones wish to remain a separate and independent group but we welcome them to our activities and events and there is a growing friendship with them.

Over the last 12 months more people have attended sessions. We were able to achieve this because we had additional funding for a second member of the Progression Team. The number of sessions held increased from 260 to 431 and the average hours attendance at sessions increased from 75 to 95.



Our Progression Co-ordinator organises the timetable of activities and works with the rest of the team to ensure the timetable incorporates other events and community opportunities we are building through our presence in the Mencap Community Cottage. Activities take place across Liverpool and Sefton and are always considered based around ease of travel on public transport and overall cost to ensure they are affordable. We operate Monday to Saturday and work around the timetable of events, many during the day but there are also evening clubs and sessions.

Many of the activities we undertake help to reduce social isolation and support the members to make friends. In addition, we

continue to run the Thursday night club which has been in operation for more than 60 years.

We recently asked members who attend Thursday Club what they think of it and for suggestions to make it even better. Everyone reported that they are happy with the times we hold the club, that the staff and volunteers are helpful and that they feel safe attending the sessions.



There is also a Tuesday 'meet up' of members and where they can just hang out or make plans for future activities. When we engage with new members then the Tuesday meet up is a great place for them to start to get to know people.

One way we collect information and measure benefits is through our quarterly/ 6 monthly reviews. Reviews help us to measure progress, provide a chance to receive feedback and keep on track for goals set for everyone. The reviews are filled out by members supported by a member of staff and
they're not only useful for providing feedback and setting goals and are invaluable for measuring impact and displaying a member's journey how far they have come.

60% of members reported that they feel very confident





Our second Strategic Goal is to support 15 members to find paid employment or self- employment. We measure this through members undertaking both paid and voluntary roles or learning skills that can build confidence.

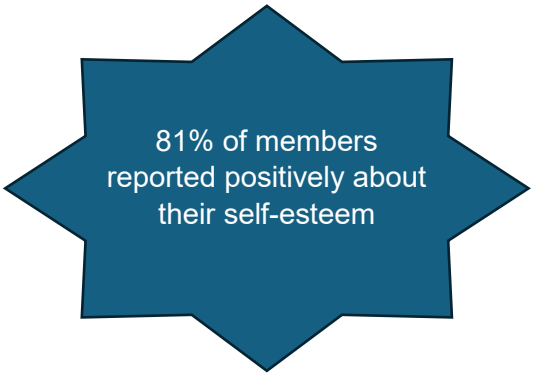
To support people to progress and potentially move into employment we seek to build confidence through regular activities. The events and activities are developed around three key aspects: physical health & wellbeing, life skills and reducing social isolation. Some activities cover all three aspects, whilst others may focus on one key aspect such a money management.

Our regular physical and wellbeing activities include Dancing, Tennis, Walking Group, Five-a-side football, Zumba, Yoga, visits to the stable and gardening club. Activities to improve life skills have included travel training, healthy eating, staying safe online and money management as well as opportunities to volunteer in our coffee shop. Whilst these are enjoyable and we make things fun there is a serious side and we are doing all we can to help our members keep healthy, learn skills to live independently and for those that can work or volunteer. Our key outcomes for members are:

Improved physical health and mental health wellbeing - The physical activities our members engage in is often the only physical activity they do. We have also embarked on a healthy eating programme, working with a diabetes nurse to create a cookbook of healthier recipes. We encourage members to understand the link between their eating habits and physical activity with positive health outcomes. We have also linked our physical activities with supporting our member's mental health and wellbeing.

Life Skills - We use the sessions to help members develop life skills, in particular travelling independently. Whilst we had a separate project focusing on this work, we continue to help members plan their journeys to sessions and how to cope with any barriers in travelling on public transport, rather than relying on taxis. Several of our sessions cover issues such as relationships, and practical skills such as cooking.

Reducing Social Isolation - this is one of the biggest benefits of our variety of sessions and activities. Participation in activities means members forge connections and friendships which go on beyond the boundaries of our work. It has also given members confidence to attend other activities and opportunities outside our organisation. This has included volunteering and paid work.



Last year we reported a gap in supporting members into employment. A major gap in finding employment is a lack of confidence in using public transport. At the time we had been successful in a bid with Avanti West Coast to run a travel training programme in 2024/25. The

project was designed to support our own members as well as advise Avanti West Coast and other travel companies on ways to support people with a learning disability or other communication needs. Through the bid we also secured funding for one of our members to act as an expert by experience during the life of the project. More details about this project can be found at Appendix 3.

We have been able to report in previous years that we had supported three members into employment and others training towards self-employment. In one case we have now helped one of those members to get a second job (2 part-time jobs). We have continued to support members remain in employment as often there are issues in advocating for members with employers. We have also showcased an example of a sympathetic and supportive manager through a local community radio station show that we broadcast from once a week.

With help from a national lottery grant, we employ two people with lived experience to work for us. One has been working for the last 2 years as a cleaner and the second person provides admin and video support to projects.

We will shortly be employing around six members who are involved in the Oliver McGowan training.





Strategic Goal 3 is for the cottage to be a hub for the community, bringing people together and giving members a platform. We measure this through visitor numbers, % regular visitors, coffee shop sales and regular surveys.

In 2023/24 the Community Cottage has been turned into a vibrant centre for members and wider community alike. Our Centre Manager has been at the heart of this major change and instrumental in making the improvements.

Many of our activities are held away from our base, utilising specialist skills or equipment but we also run a programme of community events. This means that they are available both to our members and to the wider community. Our coffee shop has built up something of a following and many customers then become involved in attending events or classes held at the cottage. In the last 12 months this has included 'Colour and a Cuppa', Mindfulness sessions, Zumba and a range of work related to our upcycling project.

It has been our ambition to make the community cottage accessible to all and last year we said we had installed a new ramp to the side of the building, and the toilets were our next priority. At the time of the report, we were awaiting to hear about a significant grant that would allow this to become a reality. With the help of capital grants, we have just completed the installation of a new lift (making the first floor accessible to all) and installed a Changing Place and two other new toilets. (Please see page 8 for a list of everyone who helped make this possible).

In addition to the capital grants, we were also awarded an Energy Efficiency grant from the Government, and we were able to install solar panels, LED lighting, new radiators and new doors and windows throughout.

The number of visitors to the coffee shop has continued to increase despite the disruption the work on the site has had. Our average sale has continued to increase and in May 2025 the average sale was £5.83 up from £4.31 from the year before. Footfall has increased and in May the number of individual sales was 673.

We continue to have a thriving range of community activities, including Zumba, yoga and a parent/toddler group. We now have two Stay & Play groups and are considering a third on a Saturday afternoon. Our local Park Run takes over the coffee shop on a Saturday morning (and now a few of our members join in). We held a second exhibition for the local photography club to display their work around the cottage, and we received a donation for every print sold.

Our large rear garden and long front drive have continued to improve, and the gardening crew have been helping to keep it beautiful. Last year we participated in the RHS Northwest in Bloom competition in the ‘Its in Your Neighbourhood’ class and we were awarded a Level 4 ‘Thriving’ award. Members and volunteers were delighted to attend the award ceremony and presented with certificates.

We have recently had the judges out and we wait to hear whether we have improved on last year

Shout out to our sponsors

mencap Liverpool and Sefton

Improving Access for all at Mencap Cottage!

Coffee at Mencap

Thank you to every donor and supporter !

• SPRING/SUMMER 2025 • ISSUE: 1 • THE GOOD NEWS SPECIAL EDITION !



Sefton Council

The Wolfson Foundation

THE CLOTHWORKERS' FOUNDATION

THE SCREWFIX FOUNDATION

St James's Place Charitable Foundation

1873

Taylor Wessing

SKELTON CHARITY

DELIGHT AS CHARITY RECEIVES BOOST IN FUNDING TO IMPROVE ACCESS !



We are delighted to announce that we've received over £114,000 in funding from a range of generous trusts, foundations, individuals, local businesses and national organisations. This incredible support has enabled us to make vital accessibility improvements to our community hub and coffee shop.

A new ramp has already been installed, giving improved access to our community garden. Work is now underway to install a lift to the first floor - home to our 'Legends' games room and meeting room - as well as a fully accessible toilet and shower room on the ground floor.

As a local charity working with adults who have a learning disability our focus is on independence, empowerment and inclusion. These improvements will help to ensure our space is welcoming, inclusive and accessible for everyone in our community.

We're so grateful to everyone who has helped us get this far! If you'd like to support the final stages of the project, donations are still very welcome and will make a real difference.

Please Scan the QR code to donate. Thank you!

Thank You!

Gillions of Crosby - Co-op Waterloo - James MacPhie - Adam Traynor – Floor Scan Acoustics Ltd. - Hitchcock Wright and Partners - Eric Wright -Jackie Rooney - Barry Hitchen Flooring Supply Centre - The Thin Blue Line Group- David M Robinson - South Sefton Rotary - Crosby Rotary- Mr & Mrs T E Dickinson

We also want to thank each and every individual who donated to the West Lancs. JustGiving page or attended their Gala fundraiser!

Mencap Liverpool and Sefton, 6-8 Mariners Road, Crosby L23 6SX Tel: 0151 707 8582
E-mail: contact@mencapliverpool.org.uk Registered Charity No: 1004262



Our fourth Strategic Goal is our ambition to be financially sustainable. The income generated through cottage activities makes a positive financial contribution to this objective and we want to be not totally reliant on grants. We measure unrestricted funding through Coffee shop profit, Venue hire, events & activities income, fundraising and Placement, ER & Training income.

The Centre Manager and Coffee Shop Manager are both key in the work making the Community Cottage a success. A significant amount of their time is spent on developing and improving the cottage and to seek ways to become more financially stable.

The main ways we have done this so far is through the coffee shop & room hire, earned income through delivery of training and donations.

As described earlier we have seen improvement in coffee shop sales. Our Centre Manager continues to market the room hire and we have more groups who use the cottage in the evenings as well as occasional weekends. The Coffee Shop Manager has held a wide range of events to draw in more customers although this was hindered somewhat by the building work.

Now that the building is accessible up to the first floor there are further opportunities to let out the space.

We also have an exciting project for 2025/26 in which we are looking to open our own charity shop. This will be on our own premises and in a purpose-built structure that will be situated at the rear of the property. Our Trustees have just given their backing to the project, and we hope to have it up and running in time to sell seasonal gifts and products for Christmas. As it will be on our own premises, we will not have the overheads of a traditional charity shop

We still generate income through a steady stream of donations, regular givers and bequests. We are occasionally blessed with a legacy, and we have had two in the past year for modest sums. We have also agreed to work with a specialist will and Trust writer who can support our members loved ones to leave their estate safely for their son or daughter.

Our members also generate income through Learning Disability awareness training for Liverpool University and Easy Read online. This is set to continue, and we are expanding our training offer to include Oliver McGowan training. We are working with Royal Mencap Society to deliver this training on their behalf. Not only does this generate an income for us but also enables a small number of our members to become employed as experts by experience. We have 6 members who have undergone the training for this role.

Our fifth Strategic Goal is for us to have a healthy, resilient team, equipped to deliver our current and future goals. We measure this through MMV engagement, Staff feedback, good volunteer retention and engaged Trustees.

We have a small and dedicated team, committed to improving the lives of our members. Funding uncertainty brings stress to team members and there is also a key person dependency that can cause disruption if either the funding ceases or the staff member moves on.

As part of our National Lottery grant we receive a modest sum towards staff wellbeing. We are continuing to utilise the grant to support the staff, for the following initiatives:

- A wellbeing day
- Payment of Blue Light cards for all staff
- Subsidised products from the coffee shop
- Payment of Medicash
- Counselling paid for colleagues following any significant event
- More flexible working including compressed hours

We continue to ensure staff have the opportunity to discuss positive achievements, any issues and concerns and to ensure people are clear about role and objectives through 6-weekly one to one meetings. There is a weekly team meeting to share achievements, issues and concerns and plans for the week ahead.

Looking forward to 2026/26

We know there is still lots to do to in challenging inequality, to improve the physical and mental wellbeing of our members and to build new skills for the members we support. This is why we have reviewed our purpose, vision and mission. We also asked our members about the values that we should have in place. This work has led to new strategic objectives for us to work towards and complement the successes already achieved. The objectives also recognise that the next few years will continue to present financial challenges and the reality that we have a small staff team.

Why We Exist and Our Purpose

Positively changing lives of people with a learning disability across Liverpool & Sefton.

Have a positive impact on our local community, providing a warm space, a community hub and opportunities

This is why we exist, our purpose. This reminds us that everything we do comes back to this overall purpose.

Our Vision

A society where everyone has equal access to the same rights and opportunities, where people with learning disabilities can live a safe, healthy and happy life filled with purpose, achievement, opportunity and friendship.

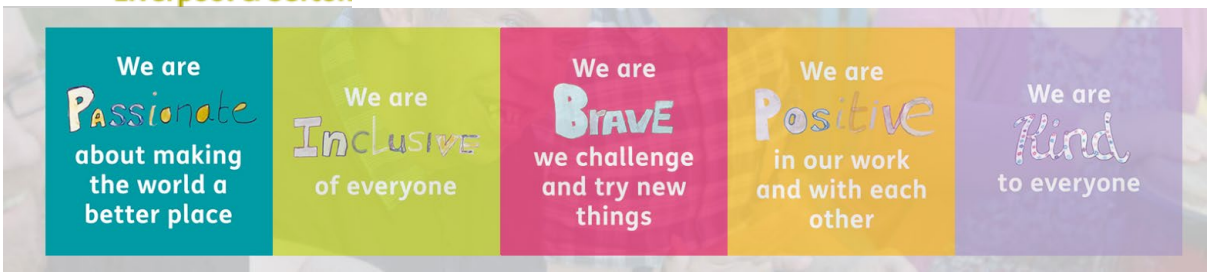
Our Mission

- To empower people to grow in confidence and explore their independence through learning new skills, being an active member of their community and making new friends.
- To enable people to live great fulfilled lives, making informed choices and being connected.
- Amplify the strengths of our members and give them a voice.
- Have a positive social impact contributing to society.

Our Values

We have a set of values that ensure we undertake everything we do in a way that shows we care and what we do matters.

Our members told us that they liked and could relate to the values of the Royal Mencap Society and so we have adopted these for ourselves.



Our Focus

- Reach out to people who are very often socially isolated and support people to become more active and connected to their communities.
- Support people to engage in physical activity and promote great physical health and mental well-being.
- Support people in crisis and generally navigate the struggles of being an adult with a learning disability in areas such as housing, money worries, travel and getting a job.

In summary we make a difference in the lives of people with a learning disability with measurable and tangible outcomes.

Our Refreshed Strategy and Our key objectives

These objectives should not change year on year but are the pillars under which we develop annual plans to meet these objectives and to continuously improve.

- Maximising our income to ensure financial stability of the charity – increasing our % of unrestricted income year on year
- Supporting our members to grow and thrive by providing a safe space for members to explore, grow and support during difficult times
- Creating a community environment where everyone is welcome – providing a community space that promotes inclusivity and broadens our reach.
- Promoting Mencap Liverpool & Sefton across a wide range of partners, providers and other stakeholders

Specific Objectives for 2025/26.

- ✓ To define our offer to Members, based on feedback from a range of stakeholders
- ✓ To develop a plan aimed at maximising our income to support the charity.
- ✓ Develop an improvement plan for the cottage upon completion of the building works
- ✓ Create an agile workplan, based around funding opportunities – in line with the mission and strategy
- ✓ Develop the life skills programme, based around travel training, money management and independent living skills.

Governance

Governance for our charity comes from our Board of Trustees. We have a schedule of Board meetings, and these are mix of informal and formal each quarter. The two informal Board meetings each quarter are an opportunity for the CEO to update on any pressing issues and provide some highlights. The formal meeting provides a mix of papers to enable

the Trustees to scrutinies the work of the charity including the financial situation (including reviewing the reserves policy and position, and key strategic risks.

Our Members Voice Group continue to meet monthly to provide feedback and generate ideas for the charity. Their Chair, Amanda, attends the formal Board meetings once a quarter.

Our volunteers go from strength to strength, and they cover our Thursday club, gardening project, walking group as well as work in the coffee shop. We also have a steady stream of volunteers who provide specialist help such as the coffee shop revamp, facilitate workshops or provide art ideas for colour and a cuppa. We have also developed relationships with several other organisations for their volunteer days, and this includes Taylor Wessing and DWP who have helped paint the cottage and maintain some of the garden furniture.

Appendix 1

Case Study

John is a member that has been attending Mencap sessions for a little over a year. John says that 'Before I started coming along to Mencap Liverpool and Sefton, I didn't have much of a routine, I sat at home a lot and didn't talk to many people. I mainly just watched TV. I had tried to go along to a few local services but nothing really seemed like a good fit.'
John went on to say 'I often felt pushed to one side at school and not really given a chance to express myself or be listened to and felt like this was the case a lot of my adult life too.'
When asked about his experience at Mencap - John said 'I came along to the 'Tuesday' Meet up session and felt so welcomed at Mencap by all the staff and members and volunteers who went out of their way to get to know me, made me feel accepted and welcome and I feel really seen and valued here. People here want to hear my point of view, and the opportunities I have had here brought more out of me than I knew I could ever do.'
John has really thrived since joining Mencap and has been really engaged with a wide range of activities and campaigns. He attends Feeding Liverpool Cookery course, Community Gardening session, Easy Read, Outreach Champions and Travel Training and is currently looking into putting himself forward for a place in Mencap Members Voice, a steering group ran by the members, for the members. John has had many key achievements during his time at Mencap so far, his confidence has grown a lot, he has been instrumental in the I need Easy Read Launch Campaign by educating local banks on the importance of Easy Read and people's right to ask for it,(this has also led to him being more independent as he now takes care of the important letters he gets as they are in Easy Read format) he has been a brilliant advocate for Mencap, he has developed strong friendships with other members who attend Mencap and often socialises with them on evenings and weekends independently outside of Mencap sessions. He now has a better understanding of his health conditions and how to manage them. He also wants to use his knowledge to help others who may be feeling isolated like he did before joining Mencap Liverpool & Sefton.
John is a fantastic example of how being in a supportive and accepting environment can really make a difference to help people thrive and the variation of opportunities through sessions, campaigns and volunteering etc enables people to discover interests, passions and talents they never knew they had and share their unique and valuable perspectives with the world.
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Appendix 2

Heritage Project

Staff, volunteers, our beneficiaries, people from the local community, local artists and staff from the theatre company we collaborated with were all involved in exploring and documenting the History and Heritage of Mencap Cottage.

Our members were involved in the co-production of a play that explored and documented the history of Mencap Cottage in a creative, accessible and novel way. None of our members had been involved as researchers in this way before.

We measured participation and involvement through attendance at the research, script writing, prop making and drama workshops. We measured knowledge and skills gained via feedback forms that asked participants a variety of questions including whether they were new to heritage, if they had enjoyed the activity and what they had learned as a result.

Communicating our History and Heritage through the medium of a play removed barriers to participation that people with learning disabilities often face when it comes to accessing heritage. Partnership working and co-production led to knowledge gains by staff from both Mencap and 'In Another Place' on how best to adapt the script to meet the needs of the people involved in our project and find solutions to make everyone feel valued. This led to increased engagement and enthusiasm for the project on the part of both participants *and* facilitators.

We also sought to reduce economic barriers to participation in our project as all 34 research activities/workshops/exhibitions/performances were free of charge which maximised engagement.

We integrated feedback from our members into the display format of our permanent portable exhibition to ensure information was as accessible as we could make it - including photos, bullet points, the use of speech bubbles, contrasting colours, text emphasis and QR codes that linked to audio-visual resources. This portable resource enables our project to continue to have a legacy beyond its end date that can continue to be utilised by the people we have reached within our project to communicate their history and heritage.

The project developed 3 key ways to help people make sense of the History of Mencap Cottage via 1. a theatrical performance, 2. the creation of a portable exhibition and 3. a more detailed written booklet. All 3 provided clearer explanations to help people make sense of our heritage.

The project increased the historical knowledge of the theatre company we worked with as well as the knowledge of our staff team, our beneficiaries and the local community. We know this because people told us this but also because we created feedback questionnaires and flip charts for our sessions.

The theatrical performance provided a creative vehicle to communicate our history and heritage in an original, accessible and informative way. We obtained this information via a questionnaire we asked people to complete at the end of the performance. Everyone who attended told us that they had learned something new about Sefton Heritage in a fun, surprising and enjoyable way. We created a short programme to accompany the play which everyone who attended received a copy of so that this knowledge could continue to be shared.

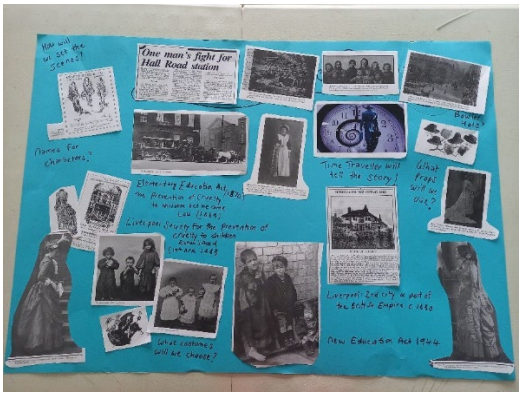
The portable heritage banners were the result of distilling what we had learned about our heritage into different historical periods in a visually attractive way. Identifying our history and heritage in this way enables us to focus on different parts of our history dependent on the context of display: a library, a school, a museum, a historical society, an open day etc. This enables us to provide explanations of our history and heritage that cater to the needs or interests of the audience involved. We know that the banners identified and explained our heritage because people who attended the exhibitions at the

World Museum and Palm House told us they did. This was recorded via feedback forms and in discussions with attendees and workshop participants.

The booklet on the history of the cottage has only recently been published and not yet distributed. We will be asking for feedback on it via our social media channels. Towards the end of the book we have invited readers to contribute to our history by emailing us with their memories, stories and experiences at the cottage. So that we can continue to document our history.

Photographic Record of our Project












MEMBERS VOICE
THE LIVING WAGE
Mencap Cottage Memories!
Can you help us?
We have been funded by the National Lottery Heritage Fund to produce a play, pamphlet and exhibition that details the history of the Cottage and we need YOUR help to tell the story!
The cottage dates back to 1908 and has a rich and interesting history!
Please use this book to share your memories, interesting facts and stories of the Cottage through the ages!





Appendix 3

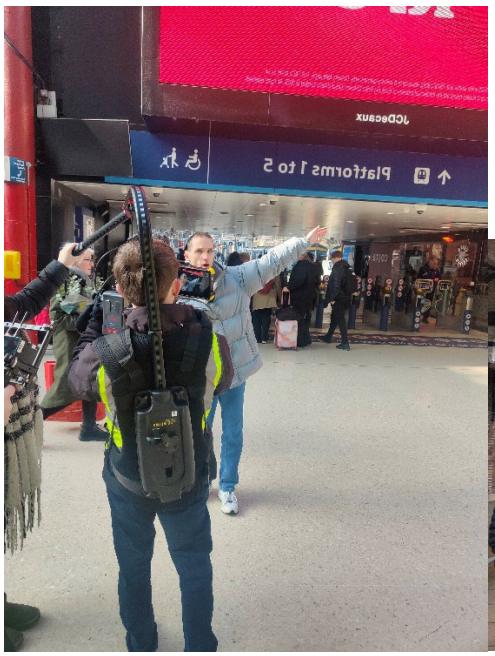
Travel Training Project

On the Right Track Travel Training Project went well, with various trips, (Including Chester and Manchester) information sessions, focus groups, meeting with key contacts and individual travel goals explored and achieved. One member who prior to the project would travel on familiar routes has recently extended his travelling with a recent solo trip to Manchester.

We have filmed short educational travel videos with inclusive filming company Viper Studios filming in various locations including Lime Street, Liverpool Central Library and Mencap Community Cottage, these videos are 7 short videos in total exploring and educating on travel themes that emerged from our surveys, focus groups and workshops such as:

Information, Safety & Security, Travel Goals, Journey Planning, Travel Worries etc

The project came to an end officially in April; however, we aim to be able to continue the legacy of the project by delivering training to both adults with learning disabilities to help them with the tools to travel independently and transport companies to raise awareness on what they can incorporate to make travel more inclusive. We aim to use the Easy Read resources we are creating and the short educational videos to aid the training.






Nitze




Journey with Confidence
On the Right Track


On The
Funded by


Inclusive Travel
We are on a mission to make travel inclusive!
Access to travel is a barrier for many people with learning disabilities to lead happy and fulfilling lives and we want to change that.


Welcome to our Celebration Event!

local mencap Liverpool & Sefton



Appendix 4

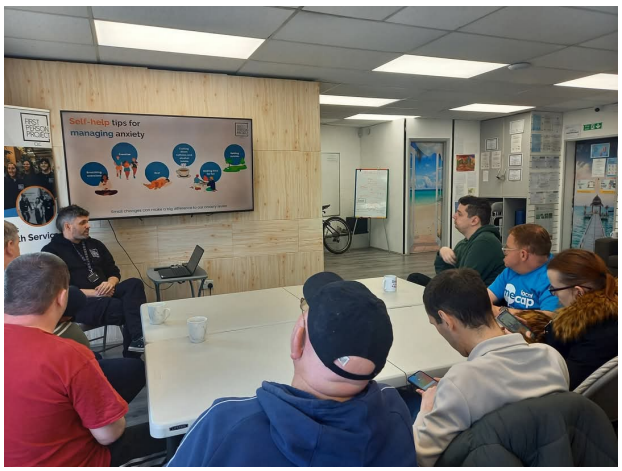
Other Activities and Initiatives

Radio Show – We are now a regular fixture on LCR 106.7FM, airing every Monday, Wednesday and Friday at 10am. There is a bespoke jingle recorded by the Members, which plays throughout the day. We have seen a continued improvement in the delivery and members growing in confidence. The latest episode featured an hour-long history of the Mencap Cottage with interviews conducted by Sue.



For learning disability week, we took over the radio every day from 1-2 pm

Mental Health Support – This year our Outreach Manager fostered a relationship with First Person CIC to secure a 7-week course for members that will really help people with their mental health starting in March. Seven members attended and they are interested in further partnership working.





SWAGGA Audits – Our Outreach Manager has been working with SWAGGA and supporting one of our members in carrying out auditing GP surgeries and representing people with learning disabilities. This work is now complete, and he received a voucher for his work. Another member designed a logo and this has been adopted across the whole SWAGGA network.

Dance Sessions – Members took part in the annual dance showcase with students at Liverpool University again this year. The charity event ran over 2 nights and the members were brilliant. They even also raised over £750 for us.



Yes, We See You Equality & Diversity Project – Yes, We See You Equality & Diversity Project delivered by John Moores University in response to Do you see me? Campaign from Learning Disability Awareness Week 2024 by National Mencap. The aim of the project is to provide an opportunity for adults with Learning Disabilities to experience the 'uni experience', feel seen, heard and visible in their communities and for the university to be able to take feedback on how universities can be more inclusive through suggestions and reasonable adjustments made by our members with lived experience.

Over the last 6 months, Mencap members have had the opportunity to attend a series of mini modules and take on the university experience as part of a pilot research project carried out by Liverpool John Moores University. We recently had our celebration event. The modules consisted of:

Creative Writing module (5 sessions) Members co-wrote a shanty song, created their own superhero stories and grew their creativity and confidence. All members really enjoyed the process, and the sessions were designed in an inclusive way to ensure all members attending were able to have the space and resources to get creative. Many have said they would like to pursue more creative writing as a result of the course

Sports Module (1 full day session) Members were invited to use LJMU sports facilities and introduced to games such as Kin Ball, touch rugby and Lazer sports. All great games around teamwork, endurance and great all-round workout

Relationship Education (2 full day sessions) Relationship worries, questions, confusion and boundaries often come up as issues for members so having this 2 day course was helpful to enable members to navigate and explore relationships while learning all about boundaries and what makes a healthy relationship. Subjects such as boundaries, green flags and red flags, consent, perfect partner, abuse, coercion etc were covered during this course in an interactive, inclusive way that members really engaged with. The feedback from this course was very positive as everyone found it helpful and we feel it would benefit many members going forward to be able to maintain boundaries, spot signs of abuse and navigate what makes a healthy relationship

Media Literacy (4 sessions) This course provided the opportunity for members to have uni lectures, learn about media, fake news and how to spot it and create their very own fake news newspaper – Liver Lies with articles, horoscopes, adverts and more.

Museum of Liverpool - As part of Learning Disability Awareness Week, Easy Read Experts decided we wanted to host an event to celebrate achievements, trailblazers and challenge stigma that people with Learning Disabilities still face while looking at ways people can get involved to help take steps to break down barriers and make the world a more inclusive place i.e. reasonable adjustments such as Easy Read etc

We managed to secure a space at Museum of Liverpool on Tuesday 17th June 1-4pm (drop in): The aim of this event is to raise awareness, showcase what members have done and are capable of and get our name out there in Liverpool hopefully leading to more donations, fundraising, connections and visibility in the community.



This year's theme was, 'Do you see me? I'm here too', to explore and challenge societal views and barriers that come with having a learning disability, celebrate achievements, milestones and trailblazers, and recognise the individual, not the label.

Through interactive activities, information sharing, campaigns and achievements this event showcased and celebrated people with learning disabilities and offered an insight into the history and hopes for the future.

The event was co-delivered and co-designed with people with learning disabilities and was aimed at all ages, families or local employers.

Liverpool Diabetes Partnership – We are still collaborating with Liverpool Diabetes Partnership to produce a Mencap Cottage Cookbook. Our Coffee Shop Manager has taken the lead for the project and will prepare the cookbook.





Merseyside Recycling & Waste Authority – This was another successful project this year. As part of the work we held two interactive Clothes Upcycling workshop in February to enable us to meet Textile Targets. The picture below shows one of the textile upcycling workshop with Buy by Bethan as part of the Project.



One of the workshops was held on a Saturday and many members of the community attended.

Feeding Liverpool - Feeding Liverpool provided us with a grant of £6,600 towards supporting members who lived in Liverpool. We held weekly workshops with nine members regularly attending. They all enjoyed learning new recipes and gaining more confidence within cooking healthy meals for themselves and family and shopping on their own.

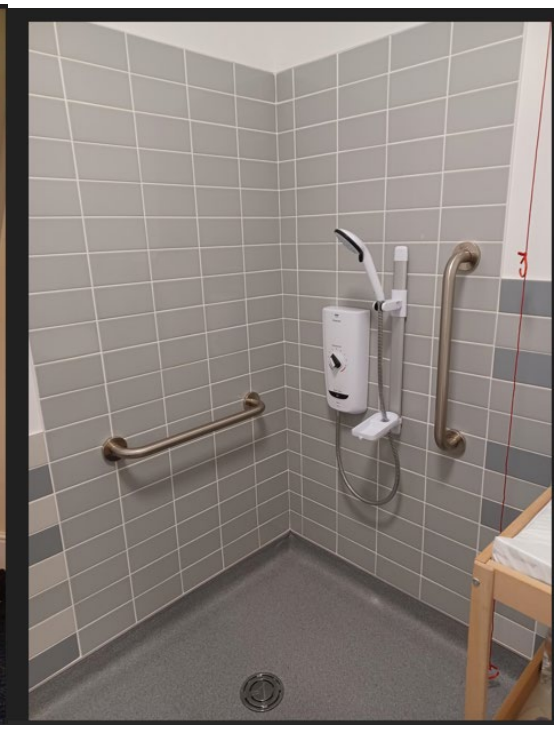
Appendix 5

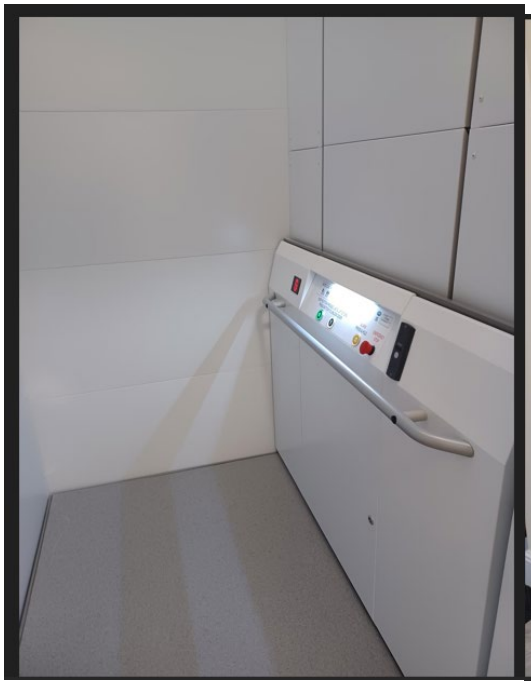
Improvements to the Cottage

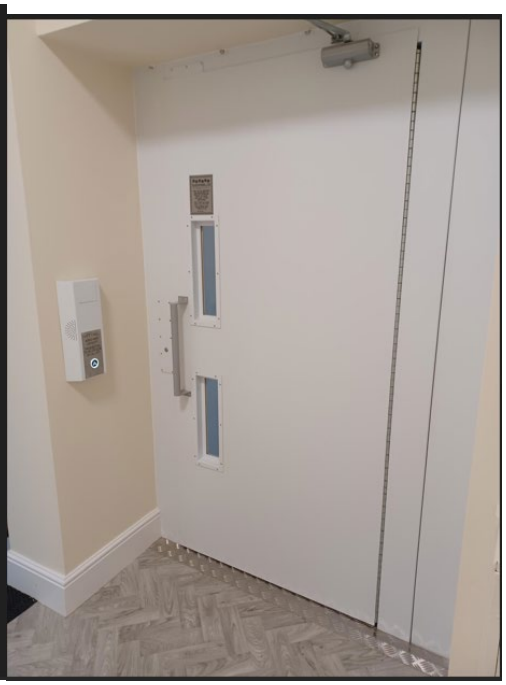
Our new look cottage with a new front door and lift.











2006

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Carolyn McConnell
C. McConnell
Trustee
06 February 2026

Independent Examiner's Report to the trustees of Mencap Liverpool

I report to the charity trustees on my examination of the financial statements of Mencap Liverpool for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

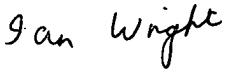
Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountant.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
06 February 2026

Mencap Liverpool
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Charitable activities	4	5,165	372,472	377,637	139,940
Other trading activities	5	75,347	-	75,347	53,402
Investments	6	1,649	-	1,649	3,644
Total		82,161	372,472	454,633	196,986
Expenditure on:					
Charitable activities	7	41,313	256,989	298,302	237,908
Total		41,313	256,989	298,302	237,908
Net gains on investments		-	-	-	3,281
Net income/(expenditure)	8	40,848	115,483	156,331	(37,641)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		40,848	115,483	156,331	(37,641)
Other gains and losses					
Net movement in funds		40,848	115,483	156,331	(37,641)
Reconciliation of funds:					
Total funds brought forward		344,017	5,046	349,063	386,704
Total funds carried forward		384,865	120,529	505,394	349,063

Mencap Liverpool
Balance Sheet

at 31 March 2025

Company No. 02146838	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	10	329,660	243,429
Investments	11	37,565	35,751
		367,225	279,180
Current assets			
Debtors	12	11,461	3,490
Cash at bank and in hand		168,013	120,982
		179,474	124,472
Creditors: Amount falling due within one year	13	(36,847)	(40,945)
Net current assets		142,627	83,527
Total assets less current liabilities		509,852	362,707
Creditors: Amounts falling due after more than one year	14	(4,458)	(13,644)
Net assets excluding pension asset or liability		505,394	349,063
Total net assets		505,394	349,063
The funds of the charity			
Restricted funds	15		
Restricted income funds		120,529	5,046
		120,529	5,046
Unrestricted funds	15		
General funds		19,349	68,353
Designated funds		365,516	275,664
		384,865	344,017
Total funds		505,394	349,063

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 February 2026

And signed on its behalf by:
Phil Corfield
P.D. Corfield
Trustee
06 February 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).
The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.
Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	2% Straight line on buildings
Equipment	20% Reducing balance
Fixtures and fittings	33% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Charitable activities	6,045	133,895	139,940
Other trading activities	53,402	-	53,402
Investments	3,644	-	3,644
Total	63,091	133,895	196,986
Expenditure on:			
Charitable activities	87,511	150,397	237,908
Total	87,511	150,397	237,908
Net gains on investments	3,281	-	3,281
Net income	(21,139)	(16,502)	(37,641)
Net income before other gains/(losses)	(21,139)	(16,502)	(37,641)
Other gains and losses:			
Net movement in funds	(21,139)	(16,502)	(37,641)
Reconciliation of funds:			
Total funds brought forward	365,156	21,548	386,704
Total funds carried forward	344,017	5,046	349,063

4 Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Projects	3,351	372,472	375,823	133,895
Sales within charitable activities	1,814	-	1,814	6,045
	5,165	372,472	377,637	139,940

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising	75,347	75,347	53,402
	75,347	75,347	53,402

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Income from listed investments	-	-	1,010
Interest receivable	1,649	1,649	2,634
	1,649	1,649	3,644

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Projects	6,468	42,316	48,784	52,396
Admin costs				
Bank loan and overdraft interest payable	919	-	919	-
Employee costs	4,563	214,673	219,236	160,957
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,560	-	2,560	1,977
Support costs				
Premises	4,795	-	4,795	12,387
Administration	22,008	-	22,008	10,191
	41,313	256,989	298,302	237,908

8 Net income/(expenditure) before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	2,560	1,977

9 Staff costs

	2025	2024
Salaries and wages	203,780	151,312
Social security costs	11,916	6,786
Pension costs	3,540	2,859
	219,236	160,957

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

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

	2025 Number	2024 Number
Charitable activities	7	7
Raising funds	1	1
	8	8

10 Tangible fixed assets

	Land and buildings	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2024	250,000	550	40,166	290,716
Additions	88,791	-	-	88,791
At 31 March 2025	338,791	550	40,166	379,507
Depreciation and impairment				
At 1 April 2024	9,000	406	37,881	47,287
Depreciation charge for the year	1,840	29	691	2,560
At 31 March 2025	10,840	435	38,572	49,847
Net book values				
At 31 March 2025	327,951	115	1,594	329,660
At 31 March 2024	241,000	144	2,285	243,429

11 Investments

	Other investments - Listed	Total
	£	£
Cost or revaluation		
At 1 April 2024	35,751	35,751
Revaluation	1,814	1,814
At 31 March 2025	37,565	37,565
Net book values		
At 31 March 2025	37,565	37,565
At 31 March 2024	35,751	35,751

12 Debtors

	2025	2024
	£	£
Trade debtors	9,650	1,327
Prepayments and accrued income	1,811	2,163
	11,461	3,490

13 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	9,631	9,631
Other creditors	27,216	30,104
Accruals	-	1,210
	36,847	40,945

14 Creditors:
amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	4,458	13,644
	4,458	13,644

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
H Henry Smith	-	63,500	(55,917)	-	7,583
NLCF Reaching Communities	20	68,449	(67,338)	-	1,131
Avanti West Coast	-	49,155	(38,175)	-	10,980
Baily Thomas	-	19,558	(19,558)	-	-
National Lottery Awards for All	-	20,000	(13,415)	-	6,585
Feeding Liverpool - Citizens Advice	-	6,500	(6,500)	-	-
Energy grant	-	38,409	(340)	-	38,069
SJP Charitable Foundation	-	1,000	(250)	-	750
RMS Fun D	614	-	(614)	-	-
Community Transition Fund	-	12,000	(413)	-	11,587
The Dowager Countess Eleanor Peel Trust	4,412	-	-	-	4,412
Screwfix	-	5,000	-	-	5,000
Skelton Bounty	-	1,563	-	-	1,563
South Sefton Rotary Club	-	1,400	-	-	1,400
West Lancs Golf Club	-	10,731	-	-	10,731
Liverpool CVS Community Impact Fund	-	2,870	(2,291)	-	579
Liverpool CVS Couch to 5k	-	1,182	(1,182)	-	-
UK Shared Prosperity Fund	-	3,000	(3,000)	-	-
Community Resilience Fund	-	1,713	(1,713)	-	-
Liverpool Diabetes Partnership	-	10,000	-	-	10,000
Merseyside Waste Recycling Authority Veolia	-	4,803	(4,803)	-	-
National Lottery Heritage Fund	-	9,958	(9,958)	-	-
Royal Mencap	-	1,000	(1,000)	-	-
Burbo Bank	-	7,348	(7,348)	-	-
Garfield Weston	-	25,000	(16,570)	-	8,430
John Moores Foundation	-	8,333	(6,604)	-	1,729
Total	5,046	372,472	(256,989)	-	120,529
Unrestricted funds:					
General funds	68,353	82,161	(41,313)	(89,852)	19,349

Designated funds:					
Investment Fund	34,664	-	-	2,901	37,565
Fixed Asset Fund	241,000	-	-	86,951	327,951
Total	275,664	-	-	89,852	365,516
Total funds	349,063	454,633	(298,302)	-	505,394

Purposes and restrictions in relation to the funds:

Restricted funds:

H Henry Smith	Outreach Manager, Progression Co-ordinator and Centre Manager
NLCF Reaching Communities	CEO and Centre Manager and running costs of cottage
Avanti West Coast	Travel Training
Baily Thomas	Running costs of cottage
National Lottery Awards for All	Volunteering and Project Co-ordinator
Feeding Liverpool - Citizens Advice	Project to learn how to cook with our Liverpool members
Energy grant	Energy improvement works to building
SJP Charitable Foundation	Building
RMS Fun D	Members' Activity Programme
Community Transition Fund	Building
The Dowager Countess Eleanor Peel Trust	Capital improvement of the coffee shop facilities
Screwfix	Building
Skelton Bounty	Building
South Sefton Rotary Club	Building
West Lancs Golf Club	Building
Liverpool CVS Community Impact Fund	Activity Co-ordinator for Thursday Club activities
Liverpool CVS Couch to 5k	Fitness project for members
UK Shared Prosperity Fund	LD training for staff and volunteers
Community Resilience Fund	Walking group project
Liverpool Diabetes Partnership	Diabetes Cookbook
Merseyside Waste Recycling Authority Veolia	Recycling project
National Lottery Heritage Fund	Heritage project of Mencap and cottage
Royal Mencap	Running costs
Burbo Bank	Running costs of cottage
Garfield Weston	Outreach Manager and Progression Co-ordinator, and running costs
John Moores Foundation	Running costs

Designated funds:

Investment Fund	Value of investments

Fixed Asset Fund	Net Book Value of Fixed Assets

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	329,660	-	329,660
Investments	37,565	-	37,565
Net current assets	22,098	120,529	142,627
Creditors due in more than one year and provisions	(4,458)	-	(4,458)
	384,865	120,529	505,394

17 Reconciliation of net cash / (net debt)

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	120,982	47,031	168,013
	120,982	47,031	168,013
Bank loans	(23,275)	9,186	(14,089)
	(23,275)	9,186	(14,089)
Net cash / (net debt)	97,707	56,217	153,924

FRS 102 requires and entity to report changes in net debt in the accounting period. Mencap Liverpool has a positive net cash position

18 Commitments

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	3,540	2,859

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MENCAP LIVERPOOL

England & Wales - Charity number 1004262

Accounts

Mencap Liverpool

Charity No. 1004262

Company No. 02146838

Trustees' Report and Unaudited Accounts

31 March 2024

Mencap Liverpool
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02146838

Charity No. 1004262

Registered Office

6-8 Mariners Road
Crosby
Liverpool
L23 6SX

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Cabrera Urda

P.D. Corfield
E.J. Greenhill

S.C. Mahon

C. McConnell

M. Smith

A. Valvi

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Mencap Liverpool & Sefton

Charity Number 1004262
Company Number 02146838

Trustees' Report and Statement of Accounts

2023/24



Introduction

We have a proud past and an exciting future, working with adults who have a learning disability to change lives. We exist to:

- Reach out to people who are very often socially isolated and support people to become more active and connected to their communities.
- Support people to engage in physical activity and promote great physical health and mental well-being.
- Support people in crisis and generally navigate the struggles of being an adult with a learning disability in areas such as housing, money worries, travel and getting a job.

In summary we make a difference in the lives of people with a learning disability with measurable and tangible outcomes.

The area we cover, in Liverpool and Sefton there are nearly 11,000 people with a learning disability and the ability by statutory services to support people is becoming ever more challenging. These are in some of the most deprived areas in the country. We are seeing a rise in requests to support more people who in the past would have received care packages as local authorities feel the squeeze on their budgets. We often become involved in people's lives when they hit a crisis point, such as when parents die or their ability to understand and cope with housing, money or relationships overwhelms them.

Co-Chair's Report

This report covers the financial period 2023/24 which was a time of change for our charity. We saw our CEO of 14 years depart the charity, having herself led the charity through various challenging times, and we were also facing significant financial challenges. We were therefore very pleased to receive a substantial award from the National Lottery.

Having a level of secured funding enabled us to recruit a new CEO. We were delighted that a competitive recruitment process resulted in the appointment of our former Chair to the role, having already played a huge part in steering the charity through a difficult time. The funding also allowed us to appoint a Centre Manager, to further develop our earned income streams and to support our strategic goals. This has given us a great platform to build on in 2024/25.

This report focuses on the achievements of our strategic goals, and how we have supported our members. Through our programmes, we empower our beneficiaries to gain confidence, skills, and social connections, helping them navigate life successfully and tackle the challenges they face.

Whilst we deliver much of our work in the community, we have a base in Sefton called Mencap Community Cottage. A beloved community space that we are re-invigorating as a Community Hub that beneficiaries, volunteers, community organisations and the public can all come together and connect in a safe and inclusive space. We also have an onsite Coffee

Shop with activities open to the whole community, such as art workshops and physical activity sessions.

As we write this report our financial situation is much improved through further grant funding, and we look forward to continuing the work we do to bring our worlds together and this report provides an overview of the progress made so far and an indication of our ambitious plans for 2024/25.

Matt Smith & Nina Valvi
Co-Chairs Mencap Liverpool & Sefton

What we achieved in 2023/24

Two years ago, we identified five strategic goals, and we have been working on the activities to help us achieve these by 2026. We set out below each objective and how well we are progressing with each of them.

Our first Strategic Goal is for150 more local people with a learning disability experience a better quality of life. We measure this through the number of new referrals we receive, outcomes and the number of opportunities people have to thrive.

We have met this target and during the year we engaged with 150 individual members, a mixture of new and existing members, and we ran more than 300 sessions.

On average, members attended 73 hours each of sessions during the year. The number of sessions people attended related to the support needed and everyone has their own plan of activity. For example, some people regularly come along to a particular activity such as football each week and occasionally other services, and some members come to most sessions frequently as a way of building up a routine. Others may attend a few sessions to begin with to build their confidence. Each person's experience will be different and bespoke to their situation and suitability.





One way we collect information and measure benefits is through our quarterly/ 6 monthly reviews. Reviews help us to measure progress, provide a chance to receive feedback and keep on track for goals set for everyone. The reviews are filled out by members supported by a member of staff and

they're not only useful for providing feedback and setting goals and are invaluable for measuring impact and displaying a member's journey how far they have come.

Last year we refreshed the review process, based on member feedback. Our reviews showed how much members enjoy being involved with Mencap Liverpool & Sefton and feeling very confident. There is some evidence from reviews that we are helping with people's physical health, mental health and self-esteem but more that we could do. This data is invaluable in providing feedback to funders and to help attract funding for specific elements of our work.

During the year we had a clinical psychologist on placement with us for three months. In his letter to us at the end of the placement he told us:

"*Overall, I am left feeling that the reasons I had requested to volunteer with you all at Mencap are the same ones that I am left admiring now my time with you is coming to an end. You passion for improving members' lives is infectious, and your drive to provide and develop Mencap into the best it can be is wonderful. Having spoken to the members, of course, throughout these few months it is clear how much they value and appreciate the commitment you display to them, and their view that their lives have been immensely better with the organisation beside them*."

Our second Strategic Goal is to support 15 members to find paid employment or self-employment. We measure this through members undertaking both paid and voluntary roles or learning skills that can build confidence.

To support people to progress and potentially move into employment we seek to build confidence through regular activities.

Physical activities such as Tennis, Football, Zumba, Dance make up some of our core activities. We run practical courses such as Money Management and Online Safety. Creative courses such as Upcycling Workshops, painting and crafting are also provided. Many sessions and services are focused on challenging stigma and promoting social change. We work in partnership with Easy Read Online as Experts by Experience and check all the easy read documents they produce to ensure they are inclusive, clear and accessible. Members have hosted presentations and taken part on panels to discuss health inequalities for adults with Learning Disabilities and to raise Learning Disability Awareness. All these different approaches are designed with the member's wellbeing, goals and overall health and needs in mind and are user led but have also shown to build confidence and support them to consider paid and unpaid work.

Case Study

A member was referred in not long after him and his family had moved to Crosby from another area in North England, he was withdrawn when he first attended and reported low self-confidence and found it hard to engage with others and would not engage in sessions with others and struggled with regulating his emotions which could result in him feeling angry, frustrated and confused. He reported low confidence and self-esteem. He was very apprehensive and found it hard to connect with others, His goals were to make friends, have new experiences and work on his confidence and build skills to become more independent.

He has gone from strength to strength. He has been a proud volunteer in our community Coffee Shop Coffee@Mencap for over a year now. He is a representative on our steering group Mencap Members Voice. He has volunteered at several events we have ran, attends sessions regularly with us such as tennis and football and attends other community sessions outside of Mencap that Mencap signposted him to such as Dance at Blue Room and Drama at the Black-E that has helped widen his social circle and confidence even more

A lot of these changes and wins would not have happened if the member wasn't prepared to put the work in on himself to reach where he wanted to get in life and is a journey of which he should be incredibly proud. Mencap Liverpool &Sefton's role in it all was to be able to provide a safe, welcoming and inclusive space for him to feel less isolated, feel understood and access opportunities and forge new connections. We were also able to support him with his referral into Merseycare that helped him

manage his emotions, understand them and regulate them in a healthier way and in a way that works for him. His journey isn't linear, there can be setbacks, but he now has the tools to regulate his emotions, and he reports a large increase in confidence and self-esteem.

We have identified a gap in supporting members into employment and this is a lack of confidence in using public transport. We have been successful in a bid with Avanti West Coast to run a travel training programme in 2024/25. Not only will that support our own members but will advise Avanti West Coast and other travel companies on ways to support people with a learning disability or other communication needs. Through the bid we have secured funding for one of our members to act as an expert by experience during the life of the project.

Increasing confidence is the key aim in helping our members achieve their outcomes and towards employment or self-employment. At the end of 2023/24 we have supported three members into employment and three other members in education or training towards self-employment. We have also provided a further eight members with work opportunities within our own coffee shop to provide structure, training and skills required for future employment.

Strategic Goal 3 is for the cottage is a hub for the community, bringing people together and giving members a platform. We measure this through visitor numbers, % regular visitors, coffee shop sales and regular surveys.

In 2023/24 the Community Cottage has been turned into a vibrant centre for members and wider community alike. Our Centre Manager has been at the heart of this major change and instrumental in making the improvements.

The photographs below show the transformation of the coffee shop with the help corporate sponsors and volunteers.







The number of visitors to the coffee shop has increased and our average weekly sales is up on the previous year. The coffee shop celebrated its second birthday this year which was marked by coffee and cake. Our coffee shop manager has embarked on a range of plans to encourage more visitors, and this has included 'Tea & Tarot', Choirs from local groups and schools, a samba band made up of people with a learning disability, and a range of crafts and artwork for sale from local suppliers. We have also broadened our range of products based on feedback from customers, the most recent a suggestion of dairy free chocolate.

We also have a thriving range of community activities, including Zumba, yoga and a parent/toddler group. For the second time we have been approached by the local photography club to display their work around the cottage for their 2024 exhibition.

We are very lucky to have a large rear garden and long front drive, and with the help of our garden crew (volunteers and members) we are turning this into a beautiful space. Last year we grew a whole range of vegetables and fruit, some of which we sold in the coffee shop and made it into the Crosby & Waterloo in bloom calendar.





During our recent open day, a group of local residents asked could they utilise an area of our greenhouse for some of their produce in return for watering duties when we are not at the cottage. We have also had a great response from local suppliers, and these include a local florist who donated bulbs, a local garden centre providing plants and materials as well as local larger suppliers such a Dobbies providing us with a grant to use in their store but at discount prices.

One of the barriers for us is the age of the cottage and is accessibility. During the year we have been seeking funds to replace the ramp to the side of the cottage, improve the accessibility in the toilets and to install a lift. We have secured planning permission for the work.

During the year we secured some modest grants, and the local golf club have raised nearly £13k towards the cost. Since the end of the financial year, we have secured further funding and we are confident that we have sufficient funding to finance a lift, accessible toilets and a ramp to the side of the building.

Our fourth Strategic Goal is our ambition to be financially sustainable. The income generated through cottage activities makes a positive financial contribution to this objective and we want to be not totally reliant on grants. We measure unrestricted funding through Coffee shop profit, Venue hire, events & activities income, fundraising and Placement, ER & Training income.

We are seeking to become financially stable and constantly find ways to generate income that will make a positive contribution and enable to undertake activities for which there is no or little funding.

As described above we have seen improvement in coffee shop sales. Our Centre Manager has also been developing the offer regarding room hire and activities. Since we introduced the parent/toddler group we have seen an increase in the hire of our big room for children's parties. We have also been able to offer our meeting room for local organisations. However, this is still developing and the lack of accessibility to the first floor has shown to be a hinderance.

We do generate income through a steady stream of donations, regular givers and bequests. Our members also generate income through Learning Disability awareness training for Liverpool University and Easy Read online.

Our fifth Strategic Goal mis for us to have a healthy, resilient team, equipped to deliver our current and future goals. We measure this through MMV engagement, Staff feedback, good volunteer retention and engaged Trustees.

We have a small and dedicated team, committed to improving the lives of our members. Funding uncertainty brings stress to team members and there is also a key person dependency that can cause disruption if either the funding ceases or the staff member moves on.

During 2023/24 the CEO of 14 years left to set up her own business, the Centre Manger moved roles to another charity and the Outreach Co-ordinator retired. We welcomed our new CEO and a new Centre Manager. There was a level of continuity in that the CEO is a former Trustee and knows the charity well.

To support the staff, we have utilised money in the Reaching Communities grant for staff welfare to contribute towards the following initiatives:

- A wellbeing day in conjunction with LUSH
- Payment of Blue Light cards for all staff
- Subsidised products from the coffee shop

One to one meetings are held with all staff every 6 weeks to ensure people are clear about role and objectives as well as an opportunity to discuss any concerns. There is a weekly team meeting to share achievements, issues and concerns and plans for the week ahead. We have been open and transparent with staff members about the funding situation in order that they have some element of control and can plan their futures at the same time as trying to secure funding for salaries over a longer period.

Our Members Voice Group held elections in 2023 for new members and they meet once a month to provide feedback and generate ideas for the charity. Their Chair, Amanda, attend the formal Board meetings once a quarter.

Our volunteers go from strength to strength, and they cover our Thursday club, gardening project, walking group as well as work in the coffee shop. We also have a steady stream of volunteers who provide specialist help such as the coffee shop revamp, facilitate workshops or provide art ideas for colour and a cuppa. We have also developed relationships with several other organisations for their volunteer days and this includes Taylor Wessing and DWP who have helped paint the cottage and maintain some of the garden furniture.

During 2023 we also refreshed our governance arrangements. We now have a schedule of Board meetings, and these are mix of informal and formal each quarter. The two informal Board meetings are an opportunity for the CEO to update on any pressing issues and provide some highlights. The formal meeting provides a mix of papers to enable the Trustees to scrutinise the work of the charity including the financial situation, and risks.

Carolyn McConnell

Chair of Trustees
16 December 2024

Independent Examiner's Report to the trustees of Mencap Liverpool

I report to the charity trustees on my examination of the financial statements of Mencap Liverpool for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
16 December 2024

Mencap Liverpool
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Charitable activities	4	6,045	133,895	139,940	202,712
Other trading activities	5	53,402	-	53,402	10,884
Investments	6	3,644	-	3,644	1,399
Total		63,091	133,895	196,986	214,995
Expenditure on:					
Raising funds	7	-	-	-	180
Charitable activities	8	87,511	150,397	237,908	252,995
Total		87,511	150,397	237,908	253,175
Net gains/(losses) on investments		3,281	-	3,281	(1,169)
Net expenditure	9	(21,139)	(16,502)	(37,641)	(39,349)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(21,139)	(16,502)	(37,641)	(39,349)
Other gains and losses					
Net movement in funds		(21,139)	(16,502)	(37,641)	(39,349)
Reconciliation of funds:					
Total funds brought forward		365,156	21,548	386,704	426,053
Total funds carried forward		344,017	5,046	349,063	386,704

Mencap Liverpool
Balance Sheet

at 31 March 2024

Company No. 02146838	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	243,429	243,696
Investments	12	35,751	32,470
		279,180	276,166
Current assets			
Debtors	13	3,490	23,055
Cash at bank and in hand		120,982	186,240
		124,472	209,295
Creditors: Amount falling due within one year	14	(40,945)	(75,482)
Net current assets		83,527	133,813
Total assets less current liabilities		362,707	409,979
Creditors: Amounts falling due after more than one year	15	(13,644)	(23,275)
Net assets excluding pension asset or liability		349,063	386,704
Total net assets		349,063	386,704
The funds of the charity			
Restricted funds	16		
Restricted income funds		5,046	21,548
		5,046	21,548
Unrestricted funds	16		
General funds		68,353	90,186
Designated funds		275,664	274,970
		344,017	365,156
Total funds		349,063	386,704

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 16 December 2024

And signed on its behalf by:

Phil Corfield

P.D. Corfield
Trustee
16 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).
The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.
Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	2% Straight line on buildings
Equipment	20% Reducing balance
Fixtures and fittings	33% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Charitable activities	54,164	148,548	202,712
Other trading activities	10,884	-	10,884
Investments	1,399	-	1,399
Total	66,447	148,548	214,995
Expenditure on:			
Raising funds	180	-	180
Charitable activities	121,795	131,200	252,995
Total	121,975	131,200	253,175
Net gains on investments	(1,169)	-	(1,169)
Net income	(56,697)	17,348	(39,349)
Net income before other gains/(losses)	(56,697)	17,348	(39,349)
Other gains and losses:			
Net movement in funds	(56,697)	17,348	(39,349)
Reconciliation of funds:			
Total funds brought forward	421,853	4,200	426,053
Total funds carried forward	365,156	21,548	386,704

4 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Projects	-	133,895	133,895	148,548
Sales within charitable activities	6,045	-	6,045	54,164
	6,045	133,895	139,940	202,712

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising	53,402	53,402	10,884
	53,402	53,402	10,884

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Income from listed investments	1,010	1,010	1,186
Interest receivable	2,634	2,634	213
	3,644	3,644	1,399

7 Expenditure on raising funds

	Total 2024	Total 2023
	£	£
Fundraising trading costs		
Fundraising	-	180
	-	180

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
Projects	64,933	150,397	215,330	227,679
Support costs				
Premises	12,387	-	12,387	8,404
Administration	10,191	-	10,191	16,912
	87,511	150,397	237,908	252,995

9 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,977	1,834

10 Staff costs

	2024	2023
Salaries and wages	151,312	175,559
Social security costs	6,786	10,713
Pension costs	2,859	3,828
	160,957	190,100

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

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

	2024 Number	2023 Number
Charitable activities	7	7
Raising funds	1	1
	8	8

11 Tangible fixed assets

	Land and buildings	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2023	250,000	550	38,456	289,006
Additions	-	-	1,710	1,710
At 31 March 2024	250,000	550	40,166	290,716
Depreciation and impairment				
At 1 April 2023	7,500	370	37,440	45,310
Depreciation charge for the year	1,500	36	441	1,977
At 31 March 2024	9,000	406	37,881	47,287
Net book values				
At 31 March 2024	241,000	144	2,285	243,429
At 31 March 2023	242,500	180	1,016	243,696

12 Investments

	Other investments - Listed	Total
	£	£
Cost or revaluation		
At 1 April 2023	32,470	32,470
Revaluation	3,281	3,281
At 31 March 2024	35,751	35,751
Net book values		
At 31 March 2024	35,751	35,751
At 31 March 2023	32,470	32,470

13 Debtors

	2024	2023
	£	£
Trade debtors	1,327	5,158
Prepayments and accrued income	2,163	17,897
	3,490	23,055

14 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	9,631	10,742
Trade creditors	-	4
Other creditors	30,104	60,493
Accruals	1,210	4,243
	40,945	75,482

15 Creditors:
amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	13,644	23,275
	13,644	23,275

16 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Burbo Bank	1,167	3,500	(4,667)	-	-
NLCF Reaching Communities	-	61,258	(61,238)	-	20
CAF / Scope	-	49,973	(49,973)	-	-
John Moores Foundation	-	10,000	(10,000)	-	-
CVS Winter Support	-	2,547	(2,547)	-	-
CVS Resilience - Active Movement	-	1,958	(1,958)	-	-
CVS Resilience - Colour and a Cuppa	-	2,000	(2,000)	-	-
Pilkington Trust	-	1,000	(1,000)	-	-
RMS Fun D	-	1,659	(1,045)	-	614
Ofcom	12,494	-	(12,494)	-	-
The Dowager Countess Eleanor Peel Trust	7,887	-	(3,475)	-	4,412
Total	21,548	133,895	(150,397)	-	5,046
Unrestricted funds:					
General funds	90,186	66,372	(87,511)	(694)	68,353
Designated funds:					
Investment Fund	32,470	-	-	2,194	34,664
Fixed Asset Fund	242,500	-	-	(1,500)	241,000
Total	274,970	-	-	694	275,664
Total funds	386,704	200,267	(237,908)	-	349,063

Purposes and restrictions in relation to the funds:

Restricted funds:

Burbo Bank	Running costs of the cottage
NLCF Reaching Communities	CEO and Centre Manager and running costs of cottage
CAF / Scope	Connecting Communities
John Moores Foundation	Connecting Communities
CVS Winter Support	Thursday Club Facilitators
CVS Resilience - Active Movement	Community activities programme
CVS Resilience - Colour and a Cuppa	Community Activities Programme

Pilkington Trust	Members activities programme
RMS Fun D	Members' Activity Programme
Ofcom	Digital experience by expert project
The Dowager Countess Eleanor Peel Trust	Capital improvement of the coffee shop facilities
Designated funds:	
Investment Fund	Value of investments
Fixed Asset Fund	Net book value of fixed assets

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	243,429	-	243,429
Investments	35,751	-	35,751
Net current assets	78,482	5,045	83,527
Creditors due in more than one year and provisions	(13,644)	-	(13,644)
	344,018	5,045	349,063

18 Reconciliation of net cash / (net debt)

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	186,240	(65,258)	120,982
	186,240	(65,258)	120,982
Bank loans	(32,906)	9,631	(23,275)
	(32,906)	9,631	(23,275)
Net cash / (net debt)	153,334	(55,627)	97,707

FRS 102 requires and entity to report changes in net debt in the accounting period. Mencap Liverpool does not carry any debt or other borrowings and has a positive net cash position

19 Commitments

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	2,859	3,828

20 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Full Accounts

Final Audit Report 2024-12-18

Created:	2024-12-18
By:	Simone Me-me (simone.meme@seftoncvs.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAANhuI10uOiOHNJHwR2K9TZkws9UbbY6rY

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MENCAP LIVERPOOL

England & Wales - Charity number 1004262

Accounts

Mencap Liverpool

Charity No. 1004262

Company No. 02146838

Trustees' Report and Unaudited Accounts

31 March 2023

Mencap Liverpool
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Chair's Report

Last year when I wrote the introduction to the Annual Report we had just come out of a second very tough year. The last 12 months has been another challenging 12 months but for many different reasons. It has also produced the very best of our team and members.

This Trustee report will go into some of these achievements in more detail.

This is also my opportunity to thank the Chief Executive Officer who stood down this year after an amazing 14 years with Mencap Liverpool & Sefton. Sarah leaves behind a terrific legacy and has supported the Trustees in their search for her successor. I would also like to take the opportunity to thank the staff team, our members, and the rest of the Board of Trustees for an amazing 12 months. I look forward to a fantastic 2023-24 when we can achieve even more.

Ms Carolyn McConnell, Chair of Trustees

Objectives and Activities

Mencap Liverpool & Sefton is a local learning disability charity.
We are a group of members, volunteers, paid staff, trustees, and supporters.
Together, we create spaces where everyone is valued equally, listened to, and included in everyday life.

Our Strategic Objectives are:

- Prevent social isolation and exclusion of people who have a learning disability.
- Progression - help our members to make real, tangible progress towards their goals.
- Platform – provide a platform for members to demonstrate their skills and make themselves heard, to make a difference to the world around them.

Our activities in each of these areas are:

Outreach Support

- We get a referral form or member application.
- We arrange an initial visit to meet you and make sure we're the right organisation to help.
- We then have an Action Plan meeting to decide what things you want to work on and how we can help you.
- We work with you until you're ready to move on to the next stage (or you might decide to work with a different organisation- that's okay too)

Progression support

- We run a range of social groups and physical activities- you can turn up to these whenever you want.
- We have workshops on different subjects, like money, getting a job, relationships – we normally have about 8 places and you need to commit to coming every week.
- Our progression activities help you to make friends and learn new things

Building a platform

- We will help you find opportunities to make a difference and reach your potential. This might be with us, or with other organisations.
- You can be voted onto our member steering group and make decisions about how the organisation is run.
- We will train you to lead sessions and deliver training to others (which you can be paid for)
- We will help you find a job or volunteering opportunities.

Public Benefit
The trustees have considered the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. We provide most of our services completely free of charge or for a nominal contribution, irrespective of our beneficiary's ability to pay. Our only criteria are that beneficiaries have to.

1. Live in Liverpool or Sefton
   and
2. a. Have a learning disability (which does not have to be formally diagnosed) or
   b. Be a family member of someone with a learning disability - or have unpaid caring responsibilities for someone with a learning disability.

The reality is that very few, if any, of our beneficiaries with a learning disability could afford to pay and that is why they are reliant on our services.

Referrals to Mencap Liverpool & Sefton continue to come primarily from Mersey Care NHS Foundation Trust, Job Centres and Adult Social Services. Other sources include self-referrals and other voluntary sector organisations. Most referrals are from organisations with whom we already have a strong relationship.

Due to funding issues our Outreach provision became fractured and under-resourced. Through the Directions Programme we were able to employ a dedicated resource and we now have an Outreach Manager and Outreach Co-ordinator.

Achievements and Performance

How we measure impact:
We measure our impact by looking at seven broad outcome areas across the three phases of our work, Prevention, Progression and Platform (as described in the previous section)

We benchmark individuals when we start working with them and then each quarter all members are reviewed, through staff observation. In quarter 2 (October), we sit down with each member to check our understanding, review their progress, recognise achievements, and set goals for the year ahead.

Our seven outcome areas are:

1. Physical Health & Mental Wellbeing
2. Quality of Life
3. Making a Positive Contribution
4. Freedom from Discrimination and Harassment
5. Economic Wellbeing
6. Choice & Control
7. Personal Dignity

For example, re Quality of Life, a member in the prevention phase may have friends or social opportunities to speak of. In the progression phase we would see them establishing friendships with a number of people and attending a range of groups and social events.

This year, we've continued to see members at the platform stage organising their own groups and events for their peers, with minimal input (if any) from staff or volunteers. This includes the Tuesday socials group where the members have arranged their own days out.

Our members have also been able to rehearse and perform with the University of Liverpool Dance Society at their Spring Showcase.

Developments at the Cottage

There have been some exiting developments at the cottage and the coffee shop has grown from strength to strength. We really want to make this a true community cottage and we were excited to receive money from the National Lottery to give this added focus. With a new Centre Manager and a renewed focus on the cottage and its garden we expect to see the space being used by members and the wider community.

We want to expand our horizons in 2023/24 for the cottage and as far as possible, we want to open our building to the whole community. Not only will this help diversify our income, it also improves the visibility of people with a learning disability, builds community cohesion and provides more training and employment opportunities for our members.

For 2022/23 we have secured funding to make improvement to the décor and to ensure the space is accessible to a wide range of visitors. Our Volunteer Co-ordinator has reached out to many businesses and organisations to contribute both in kind and in funding to support this improvement. I look forward to our next annual report when we can showcase those improvements and the involvement of Members, Trustees, Volunteers and our staff in working together to achieve fantastic results.

Directions Programme

The Directions programme is a big DWP- European Social Fund initiative to tackle barriers in the labour market for excluded groups. Adults with a learning disability have one of the lowest employment rates (typically less than 6% in paid employment). Delivery started in October 2019, but was severely impacted by COVID. The staff team drove the Programme and made every effort to involve as many members as they could. Unfortunately there was a huge amount of paperwork that went with the Programme and there was limited success.

We have managed to continue with a paid role for one of the members, and members have continued to undertake various courses. We've also continued to deliver sessions for our partners Easy Read Online.

Our Experts by Experience have continued to train medic students, and the members who've participated in our Diabetes workshops then went on to train other social care organisations.

Thursday Club and 70 years of Mencap in Crosby

In 2023/24 it is the 60th Birthday party of Thursday night club. Jo Bruce has planned to make this a really special evening and will be ensuring that people will be going away from the night with mementos and souvenirs including a celebratory mug. We will also be honouring one of the long standing volunteers Don Jackson who sadly passed away and his family will be invited to attend the evening.

Our Volunteers

In 2022 we were partially successful in an application to the Burbo Bank Extension Community Fund for funding to continue the support for our volunteering programme. We appointed Marianne Manson who started in August 2022 and is working 3 days/week.

Our existing volunteers have continued to provide the charity with excellent support. Long-standing volunteer Tony, continued to encourage the walking group for members which meets rain or shine. Our garden crew have continued to make many great improvements and kept the cottage gardens looking smart. In 2023-23 we had a small pot of funding to open up the Garden volunteering roles to new volunteers, in order to improve the health of older men, and tackle obesity. We further secured funding in 2023-24 as we saw the benefits for people's well-being. This theme was also extended into the cottage through the colour and cuppa initiative.

Financial Review

Total income for the year was £214,995 (2022: £388,608) of which £148,548 (related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £253,175 (2022: £288,143) resulting in a deficit of £39,349 (2022: surplus of £109,534).

At year end 31st March 2022 the charitable company's total assets stood at £386,704 (2022: £426,053) of which £21,548 (2021: £8,705) represent restricted funds. This figure includes the charity's premises Mencap Cottage, valued in 2018 at £250,000.

Investments

The war in Ukraine has continued to have a significant impact on the financial markets worldwide and this has, once again, affected the value of our investments.

Going Concern

In August 2020, the charity successfully applied for a Bounce Back Loan of £48,155 as part of the government's support packages for small businesses (note 19). (The amount related to payments due to the charity from funders but not yet received)

This carries a very low rate of interest and so the trustees have decided to repay this over the full term. This significantly helps our ongoing cash-flow management. Repayment arrangements are flexible and can be changed or paused.

The Directions Programme, which was originally ending in October 2022 was extended until December 2023.

In March 2023, the charity was notified of our successful application to the National Lottery Community Fund: Reaching Communities Programme for £344,579 over a five-year period from April 2023. This is a huge boost to the charity and helps secure our future.

Given the above factors, the trustees are confident that the charity remains a going concern.

Reserves Policy

It is our policy is to hold an amount equivalent to 3-6 months running costs as an operating reserve to meet the following requirements:

For:

a. WORKING CAPITAL- we aim to hold up to 2 months running costs. This would enable the charity to take on a contract worth up to a third of our total business and be paid up to 6 months in arrears without adversely impacting our core activities.

b. CONTINUITY- we aim to hold 3 months running costs - this would enable us to lose 50% of our funding, with no warning and still have 6 months to replace it.

c. PARTICULAR RISKS/PROJECT – up to 1 month. This is a small but crucial amount, allowing the charity to react to a particular area of need or test out a new project before we have been able to secure funding to cover the costs. This requirement is separate to working capital since in this instance, the initial outlay would not be replaced by secured incoming funds.

Having reviewed the charity's current position considering the global pandemic, the trustees consider the above policy to be appropriate for 2023-24.

Risk management

The trustees continue to review the risks to which the charity is exposed to ensure we have sufficient policies and procedures in place to remove, reduce and manage key risks.

Key risks continue to be:

- Maintenance of a steady income stream
- Access to funding that align with our strategy and objectives.
- Loss of experienced staff
- Disrepair of the building and cost of its maintenance and improvement
- Lack of new referrals
- Disengagement of Liverpool members

PLANS FOR FUTURE PERIODS

As in previous years, our focus will continue to be on working with those people who do not receive support from elsewhere, especially those who have no paid support, nor any support from family members. For this group, we provide an essential safety net to stop people falling through the gaps. This group, almost by definition are hard to reach and by the time we receive a referral, the individual may require a considerable input to prevent crisis and reach a position where progression is achievable.

We will continue to apply resources to reaching the 'hardest to reach'. We will also be working to tackle the causes of social isolation and mental ill health amongst people with a learning disability.

Ensuring that our Outreach service is adequately resourced is now a main priority for the trustees for 2023-24.

Our building (Mencap Cottage) needs major refurbishment to serve the needs of the charity now and in the future. We have no lift and so half the building is inaccessible to many members, the toilets need updating – especially for people with access needs. Now we know that our coffee shop works, we also want to make some improvements to our facilities, so the space can work better for members and customers. We will prioritise capital funding as soon as we have the revenue funding secured for our operations in 2023-24. As well as improving the accessibility, this will help us to generate more income from the building and reduce the running costs through improving our energy efficiency.

We are constantly looking to improve and change the way we work so that we continue to make the biggest difference. We aim to strike a balance that provides structure and consistency within set periods, so that we can be flexible in our approach and respond to new challenges and opportunities.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number	1004262
Company number	0214 6838
Registered Office	6-8 Mariners Road, Crosby, L23 6SX

Our advisors

Independent Examiner	Anthony Deegan MAAT MICB PM.Dip
Bankers	Bank of Scotland, Gordon St, Glasgow, G1 3RS

Directors & Trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year were as follows:

Trustees

Ms C McConnell	Chair of Trustees
Mr S Mahon	Vice Chair

Mr P Corfield	Treasurer
Dr E Greenhill	
Ms M Cabrera	
Miss V Aikaterina	
Mr M Smith	

Company Secretary Sarah Jones

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mencap Liverpool is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th March 2019. It is registered with the Charity Commission. Trustees, who are endorsed by the wider membership of beneficiaries serve as Company Act members. They each agree to contribute £1 in the event of the charity winding up.

Mencap Members' Voice Steering Group

Our Member Steering Group Mencap Members Voice (MMV) has been moved to a monthly meeting in order to give it more focus and purpose. These are blended meetings and this allows some of the members to attend meetings remotely. Over the past year, there has been more dialogue between the staff team and MMV, with the group now an established part of our decision-making structures.

The Chair and Vice Chair are elected by other members. In 2022 Amanda Hesketh was elected Chair.

Trustees

The trustees, who are also directors for the purposes of charitable law, and who served during the year can be found on pg (1). At the charity's AGM on 15th December 2022, Carolyn McConnell was re-elected as Chair. Phil Corfield and Steve Mahon were re-elected as Treasurer and Vice-Chair, respectively.

We have finally been able to hold some face-to-face meetings this year, although most of the board still attend meetings remotely.

Recruitment, Induction and Training of Trustees

The Board of Trustees aims to maintain a membership of between seven and nine members, representing a wide range of backgrounds, skills, and relevant experiences. In particular we aim to ensure that at least two trustees have a personal experience of learning disability. A small bio of the charity's current trustees is maintained on the following webpage:

http://www.mencapliverpool.org.uk/about-us/meet-the-team/our-trustees/

The board regularly review its membership in light of the changing needs of the charity and will then approach or advertise for potential trustees who may meet the gaps identified. Following a conversation with the Chair and Chief Executive, a potential trustee is invited to attend a minimum of three board meetings before a decision is made whether to co-opt them to the board. In order to make a fully informed decision, potential trustees receive key financial and strategic information about the charity as well as general information about becoming a trustee (such as the Charity Commission guidance CC3). They also are

invited to member activities to meet members and staff. Co-opted trustees stand for election at the following AGM. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

We will be actively seeking new Trustees in 2023-24 as the Chair is stepping down from her role as a Trustee on 30th November 2023.

Key management personnel and Staff pay.

The Board of Trustees are directors of the limited company. All trustees give of their time freely and no director received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 9 to the accounts.

Trustees must make sure that the charity is carrying out the purposes for which it is set up, and no other purpose. This means they should:

- ensure they understand the charity's purposes as set out in its governing document.
- plan what the charity will do and achieve.
- be able to explain how all of the charity's activities are intended to further or support its purposes.
- understand how the charity benefits the public by carrying out its purposes.

The Chief Executive oversees directing and controlling, running, and operating the Charity on a day-to-day basis.

The pay of all staff is reviewed annually and where the charity can afford to do so, a cost-of-living increase is normally awarded in line with RPI. Cost of living is built into bids and we will review staff pay in line with projects in 2023/24.

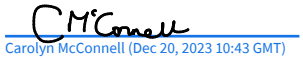
Salary levels are also reviewed before any new post is advertised. The trustees aim to benchmark against pay levels in charities of a similar size, doing comparable roles. The trustees have committed to paying the real Living Wage since 2013-14 and in January 2019, we became an accredited Real Living Wage Employer. We continue to maintain this accreditation.

Related parties.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and any related party must be disclosed to the full board of trustees. In 2022-23 no new related party transactions were reported.

Small Company Provisions

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



.....Carolyn McConnell.....

Carolyn McConnell

Chair of Trustees

Dated:.....27.11.23.....

Independent Examiner's Report to the trustees of Mencap Liverpool

I report to the charity trustees on my examination of the financial statements of Mencap Liverpool for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Anthony Deegan
MAAT MICB Pm.Dip
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
17 November 2023

Mencap Liverpool
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	-	-	-	151,808
Charitable activities	4	54,164	148,548	202,712	214,528
Other trading activities	5	10,884	-	10,884	21,580
Investments	6	1,399	-	1,399	692
Total		66,447	148,548	214,995	388,608
Expenditure on:					
Raising funds	7	180	-	180	17,135
Charitable activities	8	121,795	131,200	252,995	271,008
Total		121,975	131,200	253,175	288,143
Net (losses)/gains on investments		(1,169)	-	(1,169)	9,069
Net (expenditure)/income	9	(56,697)	17,348	(39,349)	109,534
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(56,697)	17,348	(39,349)	109,534
Other gains and losses					
Net movement in funds		(56,697)	17,348	(39,349)	109,534
Reconciliation of funds:					
Total funds brought forward		421,853	4,200	426,053	316,519
Total funds carried forward		365,156	21,548	386,704	426,053

Mencap Liverpool
Balance Sheet
at 31 March 2023

Company No. 02146838	**Notes**	**2023**	**2022**
		£	**£**
Fixed assets			
Tangible assets	11	243,696	244,232
Investments	12	32,470	33,639
		276,166	277,871
Current assets			
Debtors	13	23,055	5,564
Cash at bank and in hand		186,240	194,599
		209,295	200,163
Creditors: Amount falling due within one year	14	(75,482)	(19,147)
Net current assets		133,813	181,016
Total assets less current liabilities		409,979	458,887
Creditors: Amounts falling due after more than one year	15	(23,275)	(32,834)
Net assets excluding pension asset or liability		386,704	426,053
Total net assets		386,704	426,053
The funds of the charity			
Restricted funds	16		
Restricted income funds		21,548	4,200
		21,548	4,200
Unrestricted funds	16		
General funds		90,186	144,214
Designated funds		274,970	277,639
		365,156	421,853
Total funds		386,704	426,053

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 November 2023

And signed on its behalf by:

Philip Corfield
Philip Corfield (Dec 20, 2023 10:50 GMT)

P.D. Corfield
Trustee
17 November 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).
The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.
Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	2% Straight line on buildings
Equipment	20% Reducing balance
Fixtures and fittings	33% Straight line

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Total 2023	Total 2022
	£	£
Legacies and in memoriam	-	151,808
	-	151,808

4 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Restricted grants	-	148,548	148,548	208,679
Sales within charitable activities	54,164	-	54,164	5,849
	54,164	148,548	202,712	214,528

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising	10,884	10,884	21,580
	10,884	10,884	21,580

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Income from listed investments	1,186	1,186	670
Interest receivable	213	213	22
	1,399	1,399	692

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising trading costs			
Fundraising	180	180	17,135
	180	180	17,135

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Restricted grants	96,479	131,200	227,679	225,338
Support costs				
Premises	8,404	-	8,404	20,090
Administration	16,912	-	16,912	25,580
	121,795	131,200	252,995	271,008

9 Net (expenditure)/income before transfers

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,834	2,374

10 Staff costs

	2023	2022
Salaries and wages	175,559	183,762
Social security costs	10,713	12,316
Pension costs	3,828	4,034
	190,100	200,112

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

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

	2023	2022
	Number	Number
Charitable activities	7	7
Raising funds	1	1
	8	8

11 Tangible fixed assets

	Land and buildings	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2022	250,000	550	37,158	287,708
Additions	-	-	1,298	1,298
At 31 March 2023	250,000	550	38,456	289,006
Depreciation and impairment				
At 1 April 2022	6,000	325	37,151	43,476
Depreciation charge for the year	1,500	45	289	1,834
At 31 March 2023	7,500	370	37,440	45,310
Net book values				
At 31 March 2023	242,500	180	1,016	243,696
At 31 March 2022	244,000	225	7	244,232

12 Investments

	Other investments - Listed	Total
	£	£
Cost or revaluation		
At 1 April 2022	33,639	33,639
Revaluation	(1,169)	(1,169)
At 31 March 2023	32,470	32,470
Net book values		
At 31 March 2023	32,470	32,470
At 31 March 2022	33,639	33,639

13 Debtors

	2023	2022
	£	£
Trade debtors	5,158	2,730
Prepayments and accrued income	17,897	2,834
	23,055	5,564

14 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	10,742	9,703
Trade creditors	4	-
Other creditors	60,493	4,709
Accruals	4,243	4,735
	75,482	19,147

15 Creditors:
amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	23,275	32,834
	23,275	32,834

16 **Movement in funds**

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Access Reach Fund	4,200	-	(4,200)	-	-
Baily Thomas Charitable Fund	-	20,000	(20,000)	-	-
Burbo Bank Extension Community Fund	-	10,500	(9,333)	-	1,167
Directions - ESF	-	50,449	(50,449)	-	-
The Dowager Countess Eleanor Peel Trust	-	9,000	(1,113)	-	7,887
John Moores Foundation	-	1,667	(1,667)	-	-
MRWA Community Fund	-	7,990	(7,990)	-	-
Ofcom	-	15,618	(3,124)	-	12,494
P H Holt Foundation	-	10,000	(10,000)	-	-
Pilkington Charities Fund	-	10,000	(10,000)	-	-
Steve Mahon	-	250	(250)	-	-
Eleanor Rathbone Charitable Trust	-	4,000	(4,000)	-	-
Lush Charity Pot	-	3,154	(3,154)	-	-
Sefton CVS: Teas & Memories	-	1,980	(1,980)	-	-
Sefton CVS: Jubilee Party	-	440	(440)	-	-
Sefton CVS - Community Resilience	-	1,000	(1,000)	-	-
Hemby Charitable Trust	-	2,500	(2,500)	-	-
Total	4,200	148,548	(131,200)	-	21,548
Unrestricted funds:					
General funds	144,214	66,447	(121,975)	1,500	90,186
Designated funds:					
Investment Fund	33,639	(1,169)	-	-	32,470
Fixed Asset Fund	244,000	-	-	(1,500)	242,500
Total	277,639	(1,169)	-	(1,500)	274,970
Total funds	426,053	213,826	(253,175)	-	386,704

Purposes and restrictions in relation to the funds:
Restricted funds:

Access Reach Fund	Strategy and potential for social investment
Baily Thomas Charitable Fund	Running costs
Burbo Bank Extension Community Fund	Volunteer co-ordinator
Directions - ESF	Volunteer co-ordinator
The Dowager Countess Eleanor Peel Trust	Capital improvements of coffee shop facilities
John Moores Foundation	Members' Activity Programme
MRWA Community Fund	Fix Up Look Sharp project
Ofcom	Digital Expert By Experience project
P H Holt Foundation	Members' Activity Programme
Pilkington Charities Fund	Members' Activity Programme
Steve Mahon	Garden bench in memory of Rosemary Mahon
Eleanor Rathbone Charitable Trust	Members' Activity Programme
Lush Charity Pot	Accessible greenhouse and community garden
Sefton CVS: Teas & Memories	Afternoon workshops with Mencap members and older people
Sefton CVS: Jubilee Party	Party for neighbours and members of Mencap
Sefton CVS - Community Resilience	Garden Crew project
Hemby Charitable Trust	Members' Activity Programme
Designated funds:	
Investment Fund	Value of investments
Fixed Asset Fund	Net book value of fixed assets

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	243,696	-	243,696
Investments	32,470	-	32,470
Net current assets	112,265	21,548	133,813
Creditors due in more than one year and provisions	(23,275)	-	(23,275)
	365,156	21,548	386,704

18 Reconciliation of cash/(net debt)

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	194,599	(8,359)	186,240
	194,599	(8,359)	186,240
Bank loans	(42,537)	9,631	(32,906)
	(42,537)	9,631	(32,906)
Cash/(Net debt)	152,062	1,272	153,334

19 **Commitments**

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	3,828	4,034

20 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MENCAP LIVERPOOL

TRUSTEES' ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR END

31ST MARCH 2023

cc: carolyn.mcconnell@mencapliverpool.org.uk.
phil.corfield@mencapliverpool.org.uk.
phil@gapdsys.co.uk

Company number: 02146838

Charity Number: 1004262

MENCAP LIVERPOOL

England & Wales - Charity number 1004262

Accounts

Company Number: 02146838
Charity Number: 1004262

Mencap Liverpool operating as Mencap Liverpool & Sefton

(A Company Limited by Guarantee)

Annual Report
&
Financial Statements
For the year ended
31 March 2022

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Mencap Liverpool operating as Mencap Liverpool & Sefton
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Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

The trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The Charity

Mencap Liverpool operating as Mencap Liverpool & Sefton is constituted as a company limited by guarantee and not having a share capital. The company is registered in England and Wales No. 02146838. The charity is registered with the Charity Commission No. 1004262. The principal governing document is the Company Memorandum and Articles of Association dated 13 July 1987, as amended 12 February 1988, 7 July 1994, 14 October 2003 and 1 October 2007.

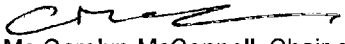
Chair's Report

This time last year we were emerging from one of the toughest periods for our charity. Although the impact of Covid-19 is not as severe currently, this has left the country in a difficult financial position, which means that times will continue to be challenging for us.

Nevertheless, the members and staff team have continued to do amazing work and to keep promoting the work of the charity, providing life changing opportunities for people. This includes our ambitious Directions project which aims to support people into education and employment.

This last year also saw the opening of our coffee shop, which has been a vision come true for our Chief Executive. Sarah saw the potential and with great gusto and determination means that we now have a fully functioning coffee shop that attracts local community groups, dog walkers and people visiting the beach nearby. Even as we move into the winter months, we will be welcoming people with hot soup and a warm welcome.

We look forward to next year with a mixture of confidence, continued ambition but with a realistic view of the challenges. Our members and staff team continue to be our greatest asset, and this is my opportunity to thank them all for an amazing 12 months. I look forward to a fantastic 2022-23 when we can achieve even more.



Ms Carolyn McConnell, Chair of Trustees

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Mencap Members' Voice - Chair's Report

This was my 2nd term as chair of Mencap Members Voice and this year we had more members coming onto our Mencap Members Voice board which was great as it means more and different opinions.

This was another challenging year for the charity, but I've enjoyed my role as being chair it was better this time because we did a mixture of meeting in person or doing it on zoom if we couldn't make it to the cottage.

The meetings this year have been good even though at times there's been some challenges like what should we talk about and why are we talking about Members issues and taking up most of the time of the meeting we now put a fundraising update into our agendas to talk about how we can raise money for the charity which made the meetings more better one of our members who's new on MMV Kyle does stuff with national Mencap and we ask him if he has an update about what or if he done anything with them.

Finally, I just want to say as I will be stepping down as chair thank you to Sarah and all the trustees for the 2 years I've been chair I've enjoyed working with yours and I want to wish my successor all the best.

Soph Gallagher- Chair of Mencap Members' Voice (steering group)

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Objectives and Activities

Mencap Liverpool & Sefton is a local learning disability charity.
We are a group of members, volunteers, paid staff, trustees, and supporters.
Together, we create spaces where everyone is valued equally, listened to, and included in everyday life.

Our Strategic Objectives are:
Prevent social isolation and exclusion of people who have a learning disability
Progression - help our members to make real, tangible progress towards their goals
Platform - provide a platform for members to demonstrate their skills and make themselves heard, to make a difference to the world around them.

Our activities under each of these areas are:

Outreach Support
We get a referral form or member application.
We arrange an initial visit to meet you and make sure we're the right organisation to help.
We then have an Action Plan meeting to decide what things you want to work on and how we can help you.
We work with you until you're ready to move on to the next stage (or you might decide to work with a different organisation- that's okay too)

Progression support
We run a range of social groups and physical activities- you can turn up to these whenever you want.
We have workshops on different subjects, like money, getting a job, relationships - we normally have about 8 places and you need to commit to coming every week.
Our progression activities help you to make friends and learn new things.

Building a platform
We will help you find opportunities to make a difference and reach your potential. This might be with us, or with other organisations.
You can be voted onto our member steering group and make decisions about how the organisation is run.
We will train you to lead sessions and deliver training to others (which you can be paid for)
We will help you find a job or volunteering opportunities.

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Public Benefit

The trustees have considered the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. We provide most of our services completely free of charge or for a nominal contribution, irrespective of our beneficiaries' ability to pay. Our only criteria are that beneficiaries must:

1. Live in Liverpool or Sefton

and

2. a. Have a learning disability (which does not have to be formally diagnosed)

or

b. Be a family member of someone with a learning disability - or have unpaid caring responsibilities for someone with a learning disability.

The reality is that very few, if any, of our beneficiaries with a learning disability could afford to pay and this is why they are reliant on our services.

Referrals to Mencap Liverpool & Sefton continue to come primarily from Mersey Care NHS Foundation Trust, Job Centres and Adult Social Services. Other sources include self-referrals and other voluntary sector organisations. Most referrals are from organisations with whom we already have a strong relationship.

In May 2021 we lost our Liverpool outreach coordinator and funding specific to that post ended in June 2021 with the end of our five-year Help Through Crisis project (a National Lottery Community Fund Programme). Some of this work was picked up by our Outreach Team Manager Marcus but he then left in January 2022 and the remaining funding for that post finished in March 2022. We have employed former social work students to help plug the gaps in our outreach provision, but it continues to be under-resourced. The only funding, we now have in place for Outreach comes via our Directions Programme.

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Achievements and Performance

How we measure impact:
We measure our impact by looking at seven broad outcome areas across the three phases of our work, Prevention, Progression and Platform (as described in the previous section)

We benchmark individuals when we start working with them and then each quarter all members are reviewed, mainly through staff observation. In quarter 2 (October), we sit down with each member to check our understanding, review their progress, recognise achievements and set goals for the year ahead.

Our seven outcome areas are:
1. Physical Health & Mental Wellbeing
2. Quality of life
3. Making a Positive Contribution
4. Freedom from Discrimination and Harassment
5. Economic Wellbeing
6. Choice & Control
7. Personal Dignity

For example, re Quality of Life, a member in the prevention phase may have friends or social opportunities to speak of. In the progression phase we would see them establishing friendships with a number of people and attending a range of groups and social events.

This year, we've continued to see members at the platform stage organising their own groups and events for their peers, with minimal input (if any) from staff or volunteers. This includes the Tuesday socials group where the members have arranged their own days out including trips to the cinema, bowling, Cheshire Oaks, Chester, Christmas Markets, Museum of Liverpool, Theatre trips, Liverpool's big indoor fair, Croxteth park and many more.

It's been fantastic to see more activities returning after COVID. Our members were once again able to rehearse and perform with the University of Liverpool Dance Society at their Spring Showcase.

Amber said, 'it was nice to meet the students and feel part of the uni'

Our bike sessions have continued with Wheels for All:

The new members enjoyed learning how to look after their bikes. It's a good activity to go to, it gives you good energy.

In the summer we were also part of the Liverpool Brazilca festival, rehearsing over several weeks and learning all about the culture. Members then got to lead the parade on the day!

Members said: It was great being part of something so big and exciting. The costumes were amazing, and the music! We were in the Echo!

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Developments at the Cottage

In November 2021 we appointed our Centre Manager Angie Quinn, taking over from Jacqui Bouch as Office Manager, with all the extra responsibilities of managing a community building. Angie has brought in new activities for the members and our community and has been the driving force in establishing 'Coffee at Mencap' (our little coffee shop which now operates from the kitchen and dining room space.) We now have yoga classes, French lessons, exhibitions of local photography and artwork and local crafts on sale.

Directions Programme

The Directions programme is a big DWP- European Social Fund initiative to tackle barriers in the labour market for excluded groups. Adults with a learning disability have one of the lowest employment rates (typically less than 6% in paid employment). Delivery started in October 2019 but was severely impacted by COVID. Unfortunately, many of the barriers that prevent our members from moving into paid employment are still present in the requirements of the programme. Payments to partners have been severely delayed, which puts considerable pressure on our tight cash flow.

Despite the challenges, we have had some great successes, with a regular 'Biz Club' for members to find out more about the world of work, and several exciting work placements organised by Directions Programme Manager Jeanette McHugh.

Amanda worked at the local dog groomers:

I enjoyed working with the staff and feeling part of the team. They made me feel welcome. It was also good to learn how to handle the dogs properly and bathe them... things like that.'

We've also managed to create a new paid role for one of the members Sue Wignall, who joined the team this year as our cleaner. This took many hours of work to ensure the job would not put any of Sue's benefits at risk.

Members have undertaken various courses such as First Aid and Unconscious Bias Training. We've also continued to deliver sessions for our partners Easy Read Online.

Our Experts by Experience have continued to train medic students, and the members who've participated in our Diabetes workshops then went on to train other social care organisations.

Thursday Club and 70 years of Mencap in Crosby

We've slowly been able to add more members back into Thursday Club as COVID restrictions eased and we were joined by more new volunteers. In November last year we sadly lost our longest serving volunteer Anthony 'Eddie' Edwards who died suddenly. Eddie had volunteered with the Thursday Club for more than 50 years (since it was a Youth Group, and he was also a schoolboy).

In June it was lovely to welcome back many people who've been a part of Thursday Club through the years as we threw a Jubilee Party for Friends and neighbours to mark the Queen's Platinum Jubilee and 70 years since local Mencap started in Crosby.

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Our Volunteers

In 2020 we received another ESF Community Learning Grant managed by the Workers Education Association. Due to Covid Restrictions and their impact on our potential volunteers, we needed to extend the project to the end of December 2021. Since the end of the project two of the volunteers recruited have gone on to gain paid employment, a fantastic result! Congratulations to Ryan, who has provided brilliant help at the Biz Club and Andy (2), who's support has enabled member Paul Halpin, to have a much-cherished volunteer work placement at ReCycles.

We were partially successful in an application to the Burbo Bank Extension Community Fund for funding to continue the support for our volunteering programme. After a delay in recruitment, we appointed Marianne Manson who started in August 2022 and is working 3 days/week.

Our existing volunteers have continued to provide the charity with excellent support. Long-standing volunteer Tony started a walking group for members which has proved popular. Our garden crew, led by vice-chair Steve Mahon, have made many great improvements, and kept the cottage gardens looking smart. In 2022-23 we have a small pot of funding to open the Garden volunteering roles to new volunteers, to improve the health of older men, and tackle obesity.

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Financial Review

Total income for the year was £388,608 (2021: £359,804) of which £208,679 (2021: £244,625) related to funding for projects upon which restrictions are placed.
Total expenditure for the year was £288,143 (2021: £357,089) resulting in a surplus of £109,543 (2021: small surplus of £4,008).
At year end 31st March 2022 the charitable company's total assets stood at £426,053 (2021: £316,518) of which £4,200 (2021: £8,705) represent restricted funds. This figure includes the charity's premises Mencap Cottage, valued in 2018 at £250,000.

Investments

The value of investments increased by £9,069 to £33,639 (2021: £24,570).

Going Concern

We received a legacy of £151,808 from Ann MacKenzie who's son David was a member of South Sefton Mencap for many years. Originally, we hoped to use all of this legacy to help fund essential accessibility improvements to the cottage, but due to the huge financial pressures facing the charity, it's likely that much of this will be needed just to maintain our day-to-day work in 2022-23

In August 2020, the charity successfully applied for a Bounce Back Loan of £48,155 as part of the government's support packages for small businesses (note 19). (The amount related to payments due to the charity from funders but not yet received)
This carries a very low rate of interest and so the trustees have decided to repay this over the full term. This significantly helps our ongoing cash-flow management. Repayment arrangements are flexible and can be changed or paused.

The Directions Programme, which was originally ending in October 2022 has been extended until December 2023.

Given the above factors, the trustees are confident that the charity remains a going concern.

Reserves Policy

It is our policy is to hold an amount equivalent to 3-6 months running costs as an operating reserve to meet the following requirements:

For:
a. WORKING CAPITAL- we aim to hold up to 2 months running costs. This would enable the charity to take on a contract worth up to a third of our total business and be paid up to 6 months in arrears without adversely impacting our core activities.
b. CONTINUITY- we aim to hold 3 months running costs - this would enable us to lose 50% of our funding, with no warning and still have 6 months to replace it.
c. PARTICULAR RISKS/PROJECT - up to 1 month. This is a small but crucial amount, allowing the charity to react to a particular area of need or test out a new project before we have been able to secure funding to cover the costs. This requirement is separate to working capital since in this instance, the initial outlay would not be replaced by secured incoming funds.

Having reviewed the charity's current position in light of the global pandemic, the trustees consider the above policy to be appropriate for 2022-23.

Risk Management

The trustees continue to review the risks to which the charity is exposed to ensure we have sufficient policies and procedures in place to remove, reduce and manage key risks. Key risks continue to be: -

Operational Risks

Loss of key staff. The board have been particularly mindful of the impact of the pandemic, and now the cost-of-living crisis on the mental and physical wellbeing of our staff team. We have also faced a challenging time in recruiting people with the right skills and experience, exacerbated by the national shortage of skilled staff.

Financial Risks

Our operating reserves remain almost completely depleted; we continue to carefully manage our cash flow.

Risk to beneficiaries

As we seek to give members more responsibility for delivery, there is an associated increase in risk which cannot (and should not) be removed. This increase in risk is necessary for the delivery of the charity's strategy and can be managed by ensuring policies and procedures are effectively communicated (e.g., via easy read) and competent staff are well supported.

Plans for Future Periods

As in previous years, our focus will continue to be on working with those people who do not receive support from elsewhere, especially those who have no paid support, nor any support from family members. For this group, we provide an essential safety net to stop people falling through the gaps. This group almost by definition are hard to reach and by the time we receive a referral, the individual may require a considerable input to prevent crisis and reach a position where progression is achievable.

We will continue to apply resources to reaching the 'hardest to reach'. We will also be working to tackle the causes of social isolation and mental ill health amongst people with a learning disability.

Ensuring that our Outreach service is adequately resourced is now a main priority for the trustees for 2022-23.

Our building (Mencap Cottage) needs major refurbishment to serve the needs of the charity now and in the future. We have no lift, and so half the building is inaccessible to many members, the toilets need updating - especially for people with access needs. Now we know that our coffee shop works, we also want to make some improvements to our facilities, so the space can work better for members and customers. We will prioritise capital funding as soon as we have the revenue funding secured for our operations in 2022-23. As well as improving the accessibility, this will help us to generate more income from the building and reduce the running costs through improving our energy efficiency.

As far as possible, we want to open our building to the whole community. Not only will this help diversify our income, but it also improves the visibility of people with a learning disability, builds community cohesion and provides more training and employment opportunities for our members.

We are constantly looking to improve and change the way we work so that we continue to make the biggest difference. We aim to strike a balance that provides structure and consistency within set periods, so that we can be flexible in our approach and respond to new challenges and opportunities.

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Reference and administrative details

Charity number:	1004262
Company number:	02146838
Registered Office:	6-8 Mariners Road, Crosby, L23 6SX

Our advisors

Independent Examiner:	Anthony Deegan MAAT MICB Pm.Dip
Bankers:	Bank of Scotland, Gordon Street, Glasgow. G1 3RS

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Ms C McConnell	Chair of Trustees
Mr S Mahon	Vice Chair
Mr P Corfield	Treasurer
Dr E Greenhill	
Ms M Cabrera	
Ms L Parke	Resigned 31st March 2022
Miss A Valvi	
Mr M Smith	Appointed 13th December 2021
Company Secretary	Sarah Jones

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Structure, Governance and Management

Governing Document

Mencap Liverpool operating as Mencap Liverpool & Sefton is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th March 2019. It is registered with the Charity Commission. Trustees, who are endorsed by the wider membership of beneficiaries serve as Company Act members. They each agree to contribute £1 in the event of the charity winding up.

Mencap Members' Voice Steering Group

Our Member Steering Group Mencap Members Voice (MMV) has continued to meet on a weekly basis, often in person, since restrictions have eased. We also have the facility for blended meetings, and this allows some of the members to attend meetings remotely. Over the past year, there has been more dialogue between the staff team and MMV, with the group now an established part of our decision-making structures.

The Chair and Vice Chair are elected by other members. In September and October 2021, the MMV worked on the terms of reference, to decide how the group should run in the future and how members could stand for election. At the charity's AGM on 13th December 2021, Soph Gallagher was elected for her 2nd term as Chair and Amanda Hesketh was elected Vice Chair.

Amanda says: 'Soph has been brilliant this year, she's been so helpful with me being new to Vice Chair and she helped me write my speech to stand as Chair. She's been organising lots of stuff for the members, she never stops.'

Amber: 'She's still been there for members even when she's been busy'.

Trustees

The trustees, who are also directors for the purposes of charitable law, and who served during the year can be found on pg (1). At the charity's AGM on 13th December 2021, Matthew Smith was formally elected by the members to serve as a trustee. Carolyn McConnell was re-elected as Chair. Phil Corfield and Steve Mahon were re-elected as Treasurer and Vice-Chair, respectively.

We have finally been able to hold some face-to-face meetings this year, although most of the board still attend meetings remotely.

Recruitment, Induction and Training of Trustees

The Board of Trustees aims to maintain a membership of between seven and nine members, representing a wide range of backgrounds, skills, and relevant experiences. We aim to ensure that at least two trustees have a personal experience of learning disability. A small bio of the charity's current trustees is maintained on the following webpage:
http://www.mencapliverpool.org.uk/about-us/meet-the-team/our-trustees/

The board regularly review its membership considering the changing needs of the charity and will then approach or advertise for potential trustees who may meet the gaps identified. Following a conversation with the Chair and Chief Executive, a potential trustee is invited to attend a minimum of three board meetings before a decision is made whether to co-opt them to the board. To make a fully informed decision, potential trustees receive key financial and strategic information about the charity as well as general information about becoming a trustee (such as the Charity Commission guidance CC3). They also are invited to member activities to meet members and staff. Co-opted trustees stand for election at the following AGM. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Key management personnel and Staff pay

The Board of Trustees are directors of the limited company. All trustees give of their time freely and no director received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 9 to the accounts.

Trustees must make sure that the charity is carrying out the purposes for which it is set up, and no other purpose. This means they should:

- ensure they understand the charity's purposes as set out in its governing document
- plan what the charity will do, and achieve
- be able to explain how all of the charity's activities are intended to further or support its purposes
- understand how the charity benefits the public by carrying out its purposes

The Chief Executive oversees directing and controlling, running, and operating the Charity on a day-to-day basis.

The pay of all staff is reviewed annually and where the charity can afford to do so, a cost-of-living increase is normally awarded in line with RPI. There was no increase in 2020, 2021 or 2022 due to financial uncertainty caused by the pandemic. The national Cost of Living Crisis is now putting huge financial pressure on the charity and its staff team. The trustees are keen to increase salary levels as soon as possible.

Salary levels are also reviewed before any new post is advertised. The trustees aim to benchmark against pay levels in charities of a similar size, doing comparable roles. The trustees have committed to paying the real Living Wage since 2013-14 and in January 2019, we became an accredited Real Living Wage Employer. We continue to maintain this accreditation.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and any related party must be disclosed to the full board of trustees. In 2021-22 no new related party transactions were reported.

Small Company Provisions

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

Mencap Liverpool operating as Mencap Liverpool & Sefton
Trustees' Annual Report
For the year ended 31 March 2022

Trustees' Responsibilities

The trustees, who are also the directors of Mencap Liverpool operating as Mencap Liverpool & Sefton for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

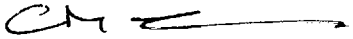
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application or resources, including the income and expenditure, of the charitable company for that year. in preparing the financial statements, the trustees are required to:

1) select suitable accounting policies and then apply them consistently;
2) observe the methods and principles on the Charities SORP;
3) make judgements and estimates that are reasonable and prudent;
4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will contionue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Comapnies Act 2006. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

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

This report was approved by the board of trustees on 12th December 2022 and signed on their behalf.



Carolyn McConnell
Chair of Trustees

Independent Examiner's Report
To the trustees of Mencap Liverpool operating as Mencap Liverpool & Sefton
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the Mencap Liverpool operating as Mencap Liverpool & Sefton for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Mencap Liverpool operating as Mencap Liverpool & Sefton you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Mencap Liverpool operating as Mencap Liverpool & Sefton accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Mencap Liverpool operating as Mencap Liverpool & Sefton as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

SCVS.

Anthony Deegan MAAT MICB Pm.Dip
Community Accountant
Sefton Council for Voluntary Service
Burlington House

12th December 2022

Mencap Liverpool operating as Mencap Liverpool & Sefton

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	151,808	-	151,808	29,681
Charitable activities	3	5,849	208,679	214,528	298,429
Other trading activities	4	21,580	-	21,580	11,278
Investments	5	692	-	692	623
Other	6	-	-	-	19,793
Total income		179,929	208,679	388,608	359,804
Expenditure on:					
Raising funds	7	17,135	-	17,135	26,384
Charitable activities	8	57,824	213,184	271,008	330,704
Total expenditure		74,959	213,184	288,143	357,088
Net gains on investments		9,069	-	9,069	1,293
Net income/(expenditure)		114,039	(4,505)	109,534	4,009
Other recognised gains:					
Net movement in funds		114,039	(4,505)	109,534	4,009
Reconciliation of funds:					
Funds b/fwd		307,813	8,705	316,518	312,509
Funds c/fwd		421,853	4,200	426,053	316,518

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 22 to 45 form part of these financial statements

Mencap Liverpool operating as Mencap Liverpool & Sefton
Balance Sheet
As at 31 March 2022

Company Number: 02146838

	Note	2022 £	£	2021 £
Fixed Assets				
Tangible assets	13		244,232	246,606
Investments	14		33,639	24,570
			277,871	271,176
Current Assets				
Debtors	15	5,564		28,809
Cash at bank and in hand	16	194,599		122,276
		200,163		151,085
Creditors: Amounts falling due within one year	17	19,147		64,007
Net Current Assets			181,016	87,078
Total Assets Less Current Liabilities			458,887	358,254
Creditors: Amounts falling due after more than one year	18		(32,834)	(41,735)
Total Net Assets			426,053	316,519
Funds of the charity				
Designated Funds			277,639	351,637
General Fund			144,214	(43,823)
Total Unrestricted Funds	22		421,853	307,814
Restricted Funds	23		4,200	8,704
Total Funds			426,053	316,518

The notes on pages 22 to 45 form part of these financial statements

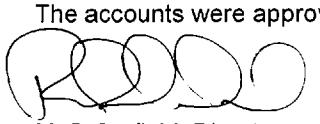
Mencap Liverpool operating as Mencap Liverpool & Sefton
Balance Sheet
As at 31 March 2022
(cont.)

Company Number: 02146838

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:
1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 12th December 2022.



Mr P Corfield, Director

The notes on pages 22 to 45 form part of these financial statements

Mencap Liverpool operating as Mencap Liverpool & Sefton
Notes to the Accounts
For the year ended 31 March 2022

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 Janaury 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Mencap Liverpool operating as Mencap Liverpool & Sefton meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Mencap Liverpool operating as Mencap Liverpool & Sefton is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1 Accounting Policies (cont.)

1c. Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

1 Accounting Policies (cont.)

1e. Donated services and facilities

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

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

1f. Expenditure

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

Activities for people with learning disabilities

a) Costs of raising funds comprise the staff cost for generating earned income for the charity and their associated support costs.

b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activites undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

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

1 Accounting Policies (cont.)

1g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and goverance costs which support the charities programmes and activities. these costs have been allocated between cost of raising funds and expenditure on charitable activities. the bases on which support costs have been allocated are set out in note 8.

1h. Fund Accounting

All income and expenditure together with gains and losess are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 22.

Restricted funds are donations which the donor has specified are to be used soley for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 23.

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Land and buildings include freehold offices and community centres. Land and buildings are stated at cost (or deemed cost for land and buildings held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses.

The charitable company previously adopted a policy of revaluing freehold land and buildings and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses. The charitable company has adopted the transition exemption under FRS 102 paragrpah 35.10(d) and has elected to use the latest revaluation as deemed cost.

The difference between depreciation based on the deemed cost charged in the Statement of Financial Activities and the assets original cost is transferred from revaluation reserve to the fixed asset fund.

plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Freehold land	No depreciation is charged
Freehold buildings	straight line basis over 50 years
Fixtures and fittings	33% pa on a straight line basis
Equipment	20% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1 Accounting Policies (cont.)

1j. Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

1k. Debtors

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

1l. Cash at bank and in hand

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

1m. Creditors and provisions

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

1n. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1 Accounting Policies (cont.)

1o. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. the contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

1p. Leasing and HP contracts

Assets that are held by the charity under leases which transfer to the charity substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the charitable company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charitable company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. the corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the Statement of Financial Activities, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charitable companys policy on borrowing costs (see the accounting policy above). Contingent rentals are recognised as expenses in the periods in which they are incurred.

Operating lease payments are recognised as an expenses on a striaght line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expenses on a striaght line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

2. Donations and Legacies

	2022 £	2021 £
Donations	-	9,815
General Grants	-	9,790
Legacies and in memoriam	151,808	10,076
	151,808	29,681

3. Charitable Activity Income

	2022 £	2021 £
Restricted Grants	208,679	*269,431*
Sales within charitable activities	5,849	*28,998*
	214,528	*298,429*

Income from charitable activities has been applied to the following activities:

	2022 £	2021 £
Activities for people with learning disabilities	214,528	*298,429*
	214,528	*298,429*

4. Other trading activity income

	2022 £	2021 £
Fundraising	21,580	11,278
	21,580	11,278

5. Investment Income

	2022 £	2021 £
Income from listed investments	670	617
Interest Receivable	22	6
	692	623

6. Other Income

	2022 £	2021 £
Covid Job Retention Scheme	-	9,793
Covid grant from Liverpool City Council	-	10,000
	-	19,793

7. Expenditure on Raising Funds

	2022 £	2021 £
Fundraising costs	746	751
Staff costs	16,389	25,633
	17,135	26,384

8. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021 £
Activities for people with learning disabilities	225,338	45,670	271,008	*330,705*
	225,338	45,670	271,008	*330,705*

Support costs are those which are not directly related to charitable activities.

9. Staff Costs

	2022 £	2021 £
Wages and Salaries	186,136	242,595
Social Security costs	12,316	17,183
Pension costs	4,034	5,372
	202,486	265,150

The average number of employees during the year ended 31 March 2022 was:

	2022 Number	2021 Number
Raising funds	1	1
Charitable activities	7	9
	8	10

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2021: none).

The trustees received no remuneration during the year (2021: £nil).
The trustees did not receive any expenses during the year (2021: £nil).

10. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team.

Trustees

Ms C McConnell	
Mr S Mahon	
Mr P Corfield	
Dr E Greenhill	
Ms M Cabrera	
Ms L Parke	Resigned 31st March 2022
Miss A Valvi	
Mr M Smith	Appointed 13th Decemember 2021

Senior Management Team:

Sarah Jones - Chief Executive
Siobhan Waters - Development Manager
Jeanette McHugh - Direction Team Manager
Angela Quinn - Centre Manager - started 29th November 2021

Jacqueline Bouch - Office Manager - resigned 31st August 2021
Marcus Bull - Outreach Team manager - resigned 14th January 2022

The emoluments of the 6 members of the Senior Management Team were £132,070

11. Net Income for the year

Net income is stated after charging:

	2022	2021
	£	£
Depreciation	2,374	5,994
Bank interest payable	662	-

12. Transfers Between Funds

The transfer from the rental fund to the general fund represents the reduction in the liability for future rental payments on the charity's premises.

The transfer from the investments fund to the general fund represents the reduction in the value of the investments.

13. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Equipment £	Total £
Cost / Valuation			
At 1 April 2021	250,000	37,708	287,708
At 31 March 2022	250,000	37,708	287,708
Depreciation			
At 1 April 2021	4,500	36,602	41,102
For the year	1,500	874	2,374
At 31 March 2022	6,000	37,476	43,476
Net Book Amounts			
At 31 March 2022	244,000	232	244,232
At 31 March 2021	245,500	1,106	246,606

14. Fixed Asset Investment

Quoted Investments

	£
Market value as at 1 April 2021	24,570
Net unrealised gain in the year	9,069
Market value as at 31 March 2022	33,639

	2022 No. of Units	2022 Market Value	2021 No. of Units	2021 Market Value
Unit trusts	11,480	33,639	14,463	24,570
	11,480	33,639	14,463	24,570

The historical cost of the investments is not available.

Throughout the accounting year all assets are held by the investment manager's custodian, St James's Place.

15. Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	2,730	*28,809*
Prepayments and accrued income	2,834	-
	5,564	*28,809*

16. Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	194,499	122,263
Cash in hand	100	13
	194,599	122,276

17. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Bank loans	9,703	6,421
Trade creditors	-	5,629
Other creditors	4,709	1,797
Accruals and deferred income	4,735	50,160
	19,147	64,007

18. Creditors: Amounts falling due after one year

	2022	2021
	£	£
Other loans	32,834	41,735
	32,834	41,735

19. Loans and Overdrafts

	2022 £	2021 £
The aggregate amount of loans was as follows:		
a) Falling due within one year or on demand		
Unsecured loans	9,703	6,421
b) Falling due after more than one year		
Unsecured loans repayable:-		
between one and two years	9,703	9,631
between two and five years	23,131	28,893
after five years	-	3,211
Secured loans repayable:-		
	42,537	48,156

20. Deferred Income

	2022 £	2021 £
Deferred income b/fwd as at 1 April 2021	49,360	-
Income released to SOFA	(49,360)	-
Income deferred in year	-	49,360
Deferred income as at 31 March 2022	-	49,360

Grant from Julia & Hans Rausing Trust was to be used after 31 March 2021.

21. Lease Commitments

The charity entered into a lease relating to 9 Lydia Ann Street. The lease was terminated on 27th May 2021.

The minimum annual rentals under the leases are as follows:

	2022 £	2021 £
Property:		
- within 1 year	-	19,576
- within 2-5 years	-	61,991
	-	81,567

22. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Gains & lossess £	Balance carried forward 2021 £
General Fund	*(89,294)*	*115,178*	*(64,904)*	*(6,098)*	*1,293*	*(43,825)*
Designated Funds						
Rent liability	*75,262*	-	-	*6,305*	-	*81,567*
Investments	*23,277*	-	-	*1,293*	-	*24,570*
Freehold property	*247,000*	-	-	*(1,500)*	-	*245,500*
Total Funds (previous year)	*256,245*	*115,178*	*(64,904)*	-	*1,293*	*307,812*

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Gains & lossess £	Balance carried forward 2022 £
General Fund	(43,825)	179,931	(74,959)	73,998	9,069	144,214
Designated Funds						
Rent liability	81,567	-	-	(81,567)	-	-
Investments	24,570	-	-	9,069	-	33,639
Freehold property	245,500	-	-	(1,500)	-	244,000
Total Funds (current year)	307,812	179,931	(74,959)	-	9,069	421,853

The rent liability fund was the funds set aside to meet the rent liability of the charity's premises, which were 9 Lydia Ann Street.

The investments fund represent funds which are held with St James's Place Wealth Management.

23. Restricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Balance carried forward 2021 £
Baily Thomas Charitable Fund	*5,000*	*-*	*(5,000)*	*-*
Big Lottery Fund - Help Through Crisis	*22,630*	*81,819*	*(104,449)*	*-*
Cabinet Office - Local Sustainability Fund	*467*	*-*	*(467)*	*-*
Charles Brotherton Trust	*117*	*200*	*(317)*	*-*
JDM Charitable Trust	*1,100*	*-*	*(1,100)*	*-*
John Gilpin Trust	*1,333*	*-*	*(1,333)*	*-*
Medicash Charitable Trust	*5,104*	*-*	*(5,104)*	*-*
Pilkington Charities Fund	*2,000*	*-*	*(2,000)*	*-*
Royal Mencap Society	*1,150*	*-*	*(1,150)*	*-*
Social Investment Business - Impact	*4,188*	*-*	*(4,188)*	*-*
Other restricted funds	*13,175*	*162,606*	*(167,076)*	*8,705*
Total Funds (previous year)	*56,264*	*244,625*	*(292,184)*	8,705
Other Funds				
Building Connections	*4,965*	*34,521*	*(38,751)*	*735*
Directions ESF	*-*	*13,424*	*(13,424)*	*-*
ESF Travel For Life	*6,510*	*8,000*	*(14,510)*	*-*
ESF Connect	*-*	*5,000*	*(5,000)*	*-*
Steve Morgan Foundation - Transformation	*-*	*20,167*	*(20,167)*	*-*
Vegan Society	*200*	*-*	*(200)*	*-*
Royal Mencap Society	*1,500*	*7,970*	*(1,500)*	*7,970*
Clothworkers Foundation	*-*	*4,015*	*(4,015)*	*-*
Covid 19 Response	*-*	*45,342*	*(45,342)*	*-*
Mencap - A Healthier Me	*-*	*3,500*	*(3,500)*	*-*
Mencap - Let's Get Digital	*-*	*7,353*	*(7,353)*	*-*
CAF Covid Fund	*-*	*9,314*	*(9,314)*	*-*
Liverpool CCG	*-*	*4,000*	*(4,000)*	*-*
Total other funds (previous year)	*13,175*	*162,606*	*(167,076)*	*8,705*

23. Restricted Funds (cont.)

	Balance brought forward 2021 £	Income £	Expenditure £	Balance carried forward 2022 £
Baily Thomas Charitable Fund	-	20,000	(20,000)	-
Other restricted funds	8,705	188,679	(193,184)	4,200
Total Funds (current year)	8,705	208,679	(213,184)	4,200
Other Funds				
Building Connections	735	-	(735)	-
Directions ESF	-	50,242	(50,242)	-
Access Reach Fund	-	12,630	(8,430)	4,200
ESF WEA Reconnect	-	14,999	(14,999)	-
Help Through Crisis	-	26,934	(26,934)	-
Hoare Trust	-	49,360	(49,360)	-
Royal Mencap Society	7,970	-	(7,970)	-
Liverpool City Council - CEF Merseytravel	-	19,994	(19,994)	-
Mencap - Let's Get Digital	-	2,912	(2,912)	-
Steve Morgan Foundation - Transformation	-	1,667	(1,667)	-
Liverpool CCG	-	9,941	(9,941)	-
Total other funds (current year)	8,705	188,679	(193,184)	4,200

23. Restricted Funds (cont.)

National Lottery Community Fund - Help Through Crisis June 2016-June 2021

Our five-year project to develop our response to people in and at risk of experiencing crisis. This funds our outreach work (working with people in crisis); our progression work (helping those at risk so they are better placed to deal with crisis in the future); and our packaging/platform activities (helping our partner organisations to be better at responding to the needs of people with a learning disability who are in crisis).

National Lottery Community Fund - (Cabinet Office) Building Connections fund (Jan 2019-Mar 2021)

A two-year grant to reduce the social isolation and loneliness of people with a learning disability living in Sefton. This funds our outreach work in Sefton and our part-time activities post, which has been delivered via Zoom during the pandemic.

Steve Morgan Foundation- Team Transformation (June 2018-June 2021)

A grant from the Steve Morgan Foundation funds the salary of our Progression Co-ordinator to deliver a holistic health & wellbeing programme for members 'Team Transformation'. Project activities and support have been delivered online during 2020-21.

COVID Emergency Funding:

Funding for staff and other emergency costs related to the pandemic came from:

National Lottery Community Fund - Coronavirus Community Support Fund.
Julia & Hans Rausing Trust- expenditure deferred until 1st April 2021
Charities Aid Foundation (CAF)
VINCI UK FOUNDATION
Steve Morgan Foundation
Sports England

Funding for tablets and data for digitally excluded members came from:

Liverpool NHS Clinical Commissioning Group (CCG)
Clothworkers Foundation

Projects delivered with support & funding from the Royal Mencap Society:

A Healthier Me Project (6mths)
Let's Get Digital

23. Restricted Funds (cont.)

European Social Fund (Workers Educational Association)

Community Learning Grant for Travel Training (Jan- Sept 2020)
Community Learning Grant for Reconnect project (Nov 2020-Apr2021)

European Social Fund (Department of Work & Pensions- via The Women's Organisation) Directions Programme Oct 2019-Oct 2022)

The Directions programme is a collective of organisations headed up by The Women's Organisation who are working across the Liverpool City Region to reduce barriers to the labour market for disadvantaged groups. The programme is funded through the European Social Fund as part of the 2014-2020 European Structural and Investment Funds Growth Programme in England. The Department for Work and Pensions is the Managing Authority for the England European Social Fund programme.

Funding to support our social activities was received from:

Charles Brotherton Trust
JDM Charitable Trust
John Gilpin Trust
Pilkington Charities Fund

24. Analysis of Net Assets

Previous year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	*1,106*	*245,500*	-	*246,606*
Investments	-	*24,570*	-	*24,570*
Current Assets	*60,813*	*81,567*	*8,705*	*151,085*
Current Liabilities	*(64,008)*	-	-	*(64,008)*
Long Term Liabilities	*(41,735)*	-	-	*(41,735)*
	(43,824)	*351,637*	8,705	316,518

Current year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals Funds £
Fixed Assets	232	244,000	-	244,232
Investments	-	33,639	-	33,639
Current Assets	195,963	-	4,200	200,163
Current Liabilities	(19,147)	-	-	(19,147)
Long Term Liabilities	(32,834)	-	-	(32,834)
	144,214	277,639	4,200	426,053

25. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2021.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	29,681	-	29,681
Comparative activities	53,804	244,625	298,429
Other Trading Activities	11,278	-	11,278
Investments	623	-	623
Other income	19,793	-	19,793
Total income	115,179	244,625	359,804
Expenditure on			
Raising funds	26,384	-	26,384
Charitable activities	38,521	292,184	330,705
	64,905	292,184	357,089
Net gains on investments	1,293	-	1,293
Net income/(expenditure)	51,567	(47,559)	4,008
Other Recognised gains:			
Net movement in funds	**51,567**	(47,559)	4,008

MENCAP LIVERPOOL

England & Wales - Charity number 1004262

Accounts

Company Number: 02146838
Charity Number: 1004262

Mencap Liverpool

(A Company Limited by Guarantee)

Annual Report

&

Financial Statements

For the year ended 31 March 2021

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Mencap Liverpool
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Mencap Liverpool
Trustees' Annual Report
For the year ended 31 March 2021

The trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The Charity

Mencap Liverpool is constituted as a company limited by guarantee and not having a share capital. The company is registered in England and Wales No. 02146838. The charity is registered with the Charity Commission No. 1004262. The principal governing document is the Company Memorandum and Articles of Association dated 13 July 1987, as amended 12 February 1988, 7 July 1994, 14 October 2003 and 1 October 2007.

Chair's Report

I am writing this following some of the toughest of times for our organisation. Like most in the country, and indeed across the world, the Covid-19 pandemic changed everything.

As always though, our members, the staff team and the Board of Trustees all stepped up. We did everything we could to continue to deliver fantastic opportunities for members and tried to keep everyone safe and well. We all learnt how to use Zoom and kept in touch to help each other through the most difficult times, held socials and even developed our new strategy.

This Trustee report will go into some of these achievements in more detail, but this is my opportunity to thank the Chief Executive Officer, the staff team, our members and the rest of the Board of Trustees for a truly amazing 12 months. I look forward to a fantastic 2021-22 when we can achieve even more.

Ms Carolyn McConnell, Chair of Trustees

Mencap Members' Voice - Chair's Report

The pandemic has meant that we have not been able to meet face to face and some of our members have found that really hard. It means that we have not been able to do the things we used to do.

As Chair of the Mencap Members Voice Steering Group together with our Vice Chair we are the link between the Chief Executive and the Board of Trustees and represent the voice of the members. The Mencap Members Voice Steering Group was set up to talk about the issues we face and how we can make improvements. It is really important that the Board hear the members views and voices and this helps them to make the right decisions and choices.

As well as making suggestions to help Mencap improve I have seen how being part of that group has really built people's confidence, members have come on in leaps and bounds. It has certainly made me a different person being part of the Group and attending the Board.

We are an amazing charity that give people an opportunity. We are helping people to get into work through our Directions project, we help train others to learn about having a learning disability and we help build people's confidence as well as having a great time.

Soph Gallagher- Chair of Mencap Members' Voice (steering group)

Objectives and Activities

Our vision was agreed a number of years ago and we decided this was the year to challenge ourselves. We still believe in a world where everyone is valued equally, listened to and included: where everyone has the opportunity to achieve.

Now that Liverpool and Sefton have fully merged our mission is to make that vision a reality for individuals living in Liverpool & Sefton who have a learning disability. We asked Inclusion North, a charity whose aim is to raise awareness of the barriers to inclusion for people with a learning disability or autism and their families, and work to remove them, to help us refocus our Mission, Vision and Strategy.

We have agreed that we should explain what we're about as this:

Mencap Liverpool & Sefton is a local learning disability charity.
We are a group of members, volunteers, paid staff, trustees and supporters.
Together, we create spaces where everyone is valued equally, listened to and included in everyday life.

Our Strategic Objectives:
Prevent social isolation and exclusion of people who have a learning disability
Progression - help our members to make real, tangible progress towards their goals
Platform - provide a platform for members to demonstrate their skills and make themselves heard, in order to make a difference to the world around them.

Our activities under each of these areas are:

Outreach Support
We get a referral form or member application.
We arrange an initial visit to meet you and make sure we're the right organisation to help.
We then have an Action Plan meeting to decide what things you want to work on and how we can help you.
We work with you until you're ready to move on to the next stage (or you might decide to work with a different organisation- that's okay too)

Progression support
We run a range of social groups and physical activities- you can turn up to these whenever you want.
We have workshops on different subjects, like money, getting a job, relationships - we normally have about 8 places and you need to commit to coming every week.
We have a befriending programme- we can match you to someone who likes the same things.

Building a platform
We will help you find opportunities to make a difference and reach your potential. This might be with us, or with other organisations.
You can be voted onto our member steering group and make decisions about how the organisation is run.
We will train you to lead sessions and deliver training to others (which you can be paid for)
We will help you find a job or volunteering opportunities.

Public Benefit

The trustees have considered the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. We provide most of our services completely free of charge or for a nominal contribution, irrespective of our beneficiaries' ability to pay. Our only criteria are that beneficiaries have to:

1. Live in Liverpool or Sefton

and

2. a. Have a learning disability (which does not have to be formally diagnosed)

or

b. Be a family member of someone with a learning disability - or have unpaid caring responsibilities for someone with a learning disability.

The reality is that very few, if any, of our beneficiaries with a learning disability could afford to pay and this is why they are reliant on our services.

Referrals to Mencap Liverpool continue to come primarily from Mersey Care NHS Foundation Trust, Job Centres and Adult Social Services. Other sources include self-referrals and other voluntary sector organisations. Most referrals are from organisations with whom we already have a strong relationship.

The pandemic understandably caused a huge disruption to referrals and this has had a knock-on effect in the delivery of some of our ESF funded projects. Very few new members were referred during lockdowns, and when people were referred, it was difficult to meet safely due to restrictions. However, numbers of referrals have picked up significantly since the year end.

In some ways this drop in new referrals was a blessing, as we were kept incredibly busy with responding to the needs of existing members, helping to ensure they stayed mentally and physically well.

ACHIEVEMENTS AND PERFORMANCE

How we measure impact:
We measure our impact by looking at seven broad outcome areas across the three phases of our work, Prevention, Progression and Platform (as described in the previous section)

We benchmark individuals when we start working with them and then each quarter all members are reviewed, mainly through staff observation. In quarter 2 (October), we sit down with each member to check our understanding, review their progress, recognise achievements and set goals for the year ahead.

Our seven outcome areas are:

1. Physical Health & Mental Wellbeing
2. Quality of life
3. Making a Positive Contribution
4. Freedom from Discrimination and Harassment
5. Economic Wellbeing
6. Choice & Control
7. Personal Dignity

For example, re Quality of Life, a member in the prevention phase may have friends or social opportunities to speak of. In the progression phase we would see them establishing friendships with a number of people and attending a range of groups and social events. This year, we've seen members at the platform stage organising their own groups and events for their peers, with minimal input (if any) from staff or volunteers.

Performance during the pandemic
We have been particularly proud of the way that members, staff and volunteers have come together throughout the COVID-19 pandemic. Whilst there have undoubtedly been many tough times, these have been far outweighed by the many highlights.

In particular:
We were very quick to switch our activities onto online platforms and equip our members with tablets and data packages as quickly as April 2020!
Members responded brilliantly to this and quickly took the lead in supporting each other on WhatsApp and teaching each other how to use Zoom.
During the height of restrictions, we had over 30 sessions running every week online, across three zoom accounts.
One zoom account was set up specifically for member use - as five of the 30 sessions were run by members themselves!
We even saw the launch of a new podcast - MMV Vice Chair Aaron, learnt how to podcast and produced his very own series 'Journey through the pandemic'
We built relationships with other local Mencap partners - attending events run by Harrow Mencap and hosting socials involving Bexley Mencap and Wirral Mencap
Our member-led training continued with members delivering their sessions online- including a brilliant Dental Champions project
MMV member Emma Geraghty became the face of a national Mencap campaign (supported by Radio 2's Jo Whiley) to extend the COVID-19 vaccine to all people with a learning disability.

Financial Review

Total income for the year was £359,804 (2020: £268,303) of which £244,625 (2020: £235,856) related to funding for projects upon which restrictions are placed. This increase in the total income is due to a consolation of effort by the management during the pandemic. Core activity and support were the priority to ensure the additional income translated into addition support during the Pandemic. Total expenditure for the year was £357,089 (2020: £272,865) resulting in a small surplus of £4,008 (2020: loss £15,428).

At year end 31st March 2021 the charitable company's reserve stood at £316,518 (2020: £312,509) of which £8,705 (2020: £56,264) represent restricted funds.

The Trustees are very proud of the results during these difficult times and thanks All of the staff for the charities performance during these very difficult times.

Investment Policy

The Covid-19 had a huge effect on the financial markets and the value of our investments had reduced by almost a third at the start of the year (£23,277 - 31Mar2020, £34,143 - 31Mar 2019). At the end of the financial year, we'd seen these start to recover to £24,570. When the investments have received their pre-COVID value, the trustees still plan to cash in or transfer these investments away from St James' Place.

Going Concern

We were notified of a significant legacy which we expect to receive in the 2021-2022 financial year. This legacy - of around £150,000 will be spent in line with the family's wishes, to renovate Mencap Cottage.

In August 2020, the charity successfully applied for a Bounce Back Loan of £48,155 as part of the government's support packages for small businesses (note 19). (The amount related to payments due to the charity from funders but not yet received)

This carries a very low rate of interest and so the trustees have decided to repay this over the full term. This significantly helps our ongoing cash-flow management.

We also received notification in October 2020 of a successful application to the Julia & Hans Rausing Trust. This was to help cover costs related to the pandemic and help the charity survive. As we had already received funding from other sources for the same time period, we asked to defer our expenditure until the next financial year, when the grant would be needed.

The trustees are confident that the charity remains a going concern.

Reserves Policy

As the charity has given notice on our premises in Liverpool City Centre (9 Lydia Ann Street), we no longer need to keep designated funds to meet the future rent liability.

It is our policy is to hold an amount equivalent to 3-6 months running costs as an operating reserve to meet the following requirements:

For:
a. WORKING CAPITAL- we aim to hold up to 2 months running costs. This would enable the charity to take on a contract worth up to a third of our total business and be paid up to 6 months in arrears without adversely impacting our core activities.
b. CONTINUITY- we aim to hold 3 months running costs - this would enable us to lose 50% of our funding, with no warning and still have 6 months to replace it. With Mencap Liverpool's current funding portfolio, this scenario would be extremely unlikely. However, the trustees have due regard to our risk register, ensuring we can understand and minimise this risk (however small).
c. PARTICULAR RISKS/PROJECT - up to 1 month. This is a small but crucial amount, allowing the charity to react to a particular area of need or test out a new project before we have been able to secure funding to cover the costs. This requirement is separate to working capital since in this instance, the initial outlay would not be replaced by secured incoming funds.

Having reviewed the charity's current position in light of the global pandemic, the trustees consider the above policy to be appropriate for 2021-22

Risk Management

The trustees continue to review the risks to which the charity is exposed to ensure we have sufficient policies and procedures in place to remove, reduce and manage key risks. Key risks continue to be: -

Operational Risks

Loss of key staff. The board have been particularly mindful of the impact of the pandemic on the mental and physical wellbeing of our staff team. In 2021-22, the charity will invest considerable resources in this area. We have also faced a challenging time in recruiting people with the right skills and experience, exacerbated by the national shortage of skilled staff.

Financial Risks

We have a much smaller operational reserve than previous years and so we need to manage cash flow carefully. During the first lockdown, the trustees reviewed our cash position on a weekly basis.

Risk to beneficiaries

As we seek to give members more responsibility for delivery, there is an associated increase in risk which cannot (and should not) be removed. This increase in risk is necessary for the delivery of the charity's strategy and can be managed by ensuring policies and procedures are effectively communicated (e.g. via easy read) and competent staff are well supported.

Plans for Future Periods

As in previous years, our focus will continue to be on working with those people who do not receive support from elsewhere, especially those who have no paid support, nor any support from family members. For this group, we provide an essential safety net to stop people falling through the gaps. This group, almost by definition are hard to reach and by the time we receive a referral, the individual may require a considerable input to prevent crisis and reach a position where progression is achievable.

We will continue to apply resources to reaching the 'hardest to reach'. We will also be working to tackle the causes of social isolation and mental ill health amongst people with a learning disability.

Our new strategy aims to describe how we are constantly looking to improve and change the way we work so that we continue to make the biggest difference. We aim to strike a balance that provides a schedule, offering consistency but for set periods so that we can be flexible in our approach if we need to respond to new demands.

We look forward to launching our new strategy in 2022.

Reference and administrative details

Charity number:	1004262
Company number:	02146838
Registered Office:	
until 31st May 2021	9 Lydia Ann Street, Liverpool, L1 5PW
from 1st June 2021	6-8 Mariners Road, Crosby, L23 6SX

Our advisors

Independent Examiner:	Anthony Deegan MAAT MICB Pm.Dip
Bankers:	Bank of Scotland, Gordon Street, Glasgow. G1 3RS

Mencap Liverpool
Trustees' Annual Report
For the year ended 31 March 2021

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Ms C McConnell	Chair of Trustees
Mr S Mahon	Vice Chair
Mr P Corfield	Treasurer
Dr E Greenhill	
Ms M Cabrera	
Ms L Parke	
Miss V Aikaterina	(appointed 1st June 2020)

Company Secretary Sarah Jones

Structure, Governance and Management

Governing Document

Mencap Liverpool is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th March 2019. It is registered with the Charity Commission. Trustees, who are endorsed by the wider membership of beneficiaries serve as Company Act members. They each agree to contribute £1 in the event of the charity winding up.

Mencap Members' Voice Steering Group

Whilst a member Steering Group has been operating for a number of years, a concerted effort to reinvigorate the group has been undertaken since June 2020, with great success. The Chair and Vice Chair are elected by other members: Soph Gallagher and Aaron McKenna were duly elected for 2020-21.

The strength of the Mencap Members Voice Steering Group is that the members set the agenda and they have developed a strong link with the Board of Trustees. The Chair of Mencap Members Voice Steering Group regularly attends the Board meeting and is an integral part of the decision-making process.

Trustees

The trustees, who are also directors for the purposes of charitable law, and who served during the year can be found on pg (1). At the charity's AGM on 26th November 2020, Nina Valvi (V Aikaterini) was formally elected by the members to serve as a trustee. Carolyn McConnell was re-elected as Chair. Phil Corfield and Steve Mahon were re-elected as Treasurer and Vice-Chair respectively.

We have been unable to hold face to face meetings of the Trustees over the last 12 months and all meetings have been held over Zoom. We hope to reintroduce face to face meetings next year.

A number of our Trustees have indicated that they may not be able to continue beyond 2021-22 and we will be actively recruiting next year. We are also extremely pleased and proud to welcome Matt Smith back to the Board of Trustees and this will be formalised at the AGM at the end of 2021.

Recruitment, Induction and Training of Trustees

The Board of Trustees aims to maintain a membership of between seven and nine members, representing a wide range of backgrounds, skills and relevant experiences. In particular we aim to ensure that at least two trustees have a personal experience of learning disability. A small bio of the charity's current trustees is maintained on the following webpage:
http://www.mencapliverpool.org.uk/about-us/meet-the-team/our-trustees/

The board regularly review its membership in light of the changing needs of the charity and will then approach or advertise for potential trustees who may meet the gaps identified. Following a conversation with the Chair and Chief Executive, a potential trustee is invited to attend a minimum of three board meetings before a decision is made whether to co-opt them to the board. In order to make a fully informed decision, potential trustees receive key financial and strategic information about the charity as well as general information about becoming a trustee (such as the Charity Commission guidance CC3). They also are invited to member activities to meet members and staff. Co-opted trustees stand for election at the following AGM. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Key management personnel and Staff pay

The Board of Trustees are directors of the limited company. All trustees give of their time freely and no director received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 13 to the accounts.

Trustees must make sure that the charity is carrying out the purposes for which it is set up, and no other purpose. This means they should:
- ensure they understand the charity's purposes as set out in its governing document
- plan what the charity will do, and achieve
- be able to explain how all of the charity's activities are intended to further or support its purposes
- understand how the charity benefits the public by carrying out its purposes

The Chief Executive is in charge of directing and controlling, running and operating the Charity on a day-to-day basis. The management was strengthened in 2020-21 as the new Senior Management Team became established. Together, they comprise the key management personnel of the charity.

The pay of all staff is reviewed annually and where the charity can afford to do so, a cost of living increase is normally awarded in line with RPI. There was no increase in 2020 or 2021 due to financial uncertainty caused by the pandemic. Salary levels are also reviewed before any new post is advertised. The trustees aim to benchmark against pay levels in charities of a similar size, doing comparable roles. The trustees have committed to paying the real Living Wage since 2013-14 and in January 2019, we became an accredited Real Living Wage Employer. We continue to maintain this accreditation.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and any related party must be disclosed to the full board of trustees. In 2020-21 no new related party transactions were reported.

Small Company Provisions

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

Trustees' Responsibilities

The trustees, who are also the directors of Mencap Liverpool for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity 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 or resources, including the income and expenditure, of the charitable company for that year. in preparing the financial statements, the trustees are required to:

1) select suitable accounting policies and then apply them consistently;
2) observe the methods and principles on the Charities SORP;
3) make judgements and estimates that are reasonable and prudent;
4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will contionue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Comapnies Act 2006. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

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

This report was approved by the board of trustees on 13th December 2021 and signed on their behalf.



Carolyn McConnell
Chair of Trustees

Independent Examiner's Report
To the trustees of Mencap Liverpool
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the Mencap Liverpool for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of Mencap Liverpool you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Mencap Liverpool accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Mencap Liverpool as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anthony Deegan MAAT MICB Pm.Dip
Community Accountant
Sefton Council for Voluntary Service
Burlington House

13th December 2021

Mencap Liverpool
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	*Total 2020 £*
Income and endowments from:					
Donations and legacies	2	29,681	-	29,681	10,061
Charitable activities	3	53,804	244,625	298,429	243,816
Other trading activities	4	11,278	-	11,278	12,947
Investments	5	623	-	623	1,479
Other	6	19,793	-	19,793	-
Total income		115,179	244,625	359,804	268,303
Expenditure on:					
Raising funds	7	26,384	-	26,384	11,187
Charitable activities	8	38,521	292,184	330,705	261,678
Total expenditure		64,905	292,184	357,089	272,865
Net gains/(losses) on investments		1,293	-	1,293	(10,866)
Net income/(expenditure)		51,567	(47,559)	4,008	(15,428)
Other recognised gains:					
Net movement in funds		51,567	(47,559)	4,008	(15,428)
Reconciliation of funds:					
Funds b/fwd		256,245	56,264	312,509	327,937
Funds c/fwd		307,813	8,705	316,518	312,509

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

Mencap Liverpool
Balance Sheet
As at 31 March 2021

Company Number: 02146838

	Note	2021 £	£	*2020 £*
Fixed Assets				
Tangible assets	13		246,606	252,600
Investments	14		24,570	23,277
			271,176	275,877
Current Assets				
Debtors	15	28,809		37,874
Cash at bank and in hand	16	122,276		8,863
		151,085		46,737
Creditors: Amounts falling due within one year	17	64,008		10,105
Net Current Assets			87,077	36,632
Total Assets Less Current Liabilities			358,253	312,509
Creditors: Amounts falling due after more than one year	18		(41,735)	-
Total Net Assets			316,518	312,509
Funds of the charity				
Designated Funds			351,637	345,539
General Fund			(43,824)	(89,294)
Total Unrestricted Funds	22		307,813	256,245
Restricted Funds	23		8,705	56,264
Total Funds			316,518	312,509

The notes on pages 17 to 40 form part of these financial statements

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:
1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 13th December 2021.



Mr P Corfield, Director

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 Janaury 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

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

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Mencap Liverpool is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1 Accounting Policies (cont.)

1c. Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

1 Accounting Policies (cont.)

1e. Donated services and facilities

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

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

1f. Expenditure

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

Activities for people with learning disabilities

a) Costs of raising funds comprise the staff cost for generating earned income for the charity and their associated support costs.

b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activites undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

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

1 Accounting Policies (cont.)

1g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and goverance costs which support the charities programmes and activities. these costs have been allocated between cost of raising funds and expenditure on charitable activities. the bases on which support costs have been allocated are set out in note 8.

1h. Funds Accounting

All income and expenditure together with gains and losess are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 22.

Restricted funds are donations which the donor has specified are to be used soley for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 23.

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Land and buildings include freehold offices and community centres. Land and buildings are stated at cost (or deemed cost for land and buildings held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses.

The charitable company previously adopted a policy of revaluing freehold land and buildings and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses. The charitable company has adopted the transition exemption under FRS 102 paragrpah 35.10(d) and has elected to use the latest revaluation as deemed cost.

The difference between depreciation based on the deemed cost charged in the Statement of Financial Activities and the assets original cost is transferred from revaluation reserve to the fixed asset fund.

plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Freehold land	No depreciation is charged
Freehold buildings	straight line basis over 50 years
Fixtures and fittings	33% pa on a straight line basis
Equipment	20% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1 Accounting Policies (cont.)

1j. Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

1k. Debtors

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

1l. Cash at bank and in hand

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

1m. Creditors and provisions

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

1n. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1 Accounting Policies (cont.)

1o. Pension costs

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. the contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

1p. Leasing and HP contracts

Assets that are held by the charity under leases which transfer to the charity substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the charitable company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charitable company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. the corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the Statement of Financial Activities, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charitable companys policy on borrowing costs (see the accounting policy above). Contingent rentals are recognised as expenses in the periods in which they are incurred.

Operating lease payments are recognised as an expenses on a striaght line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expenses on a striaght line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

2. Donations and Legacies

	2021 £	2020 £
Donations	9,815	2,835
General Grants	9,790	5,800
Legacies and in memoriam	10,076	1,426
	29,681	10,061

3. Charitable Activity Income

	2021 £	2020 £
Restricted Grants	269,431	235,856
Sales within charitable activities	28,998	7,875
Thursday Club/Subscription	-	85
	298,429	243,816

Income from charitable activities has been applied to the following activities:

	2021 £	2020 £
Activities for people with learning disabilities	298,429	243,816
	298,429	243,816

4. Other trading activity income

	2021 £	*2020 £*
Fundraising	11,278	12,947
	11,278	12,947

5. Investment Income

	2021 £	*2020 £*
Income from listed investments	617	1,476
Interest Receivable	6	3
	623	1,479

6. Other Income

	2021 £	*2020 £*
Covid Job Retention Scheme	9,793	-
Covid grant from Liverpool City Council	10,000	-
	19,793	-

7. Expenditure on Raising Funds

	2021 £	*2020 £*
Fundraising costs	751	904
Staff costs	25,633	10,283
	26,384	11,187

8. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2021 £	*Total 2020 £*
Activities for people with learning disabilities	230,987	99,718	330,705	*261,678*
	230,987	99,718	330,705	*261,678*

Support costs are those which are not directly related to charitable activities.

9. Staff Costs

	2021 £	2020 £
Wages and Salaries	242,595	179,456
Social Security costs	17,183	11,802
Pension costs	5,372	3,714
	265,150	194,972

The average number of employees during the year ended 31 March 2021 was:

	2021 Number	2020 Number
Raising funds	1	1
Charitable activities	9	8
	10	9

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2020: none).

The trustees received no remuneration during the year (2020: £nil).
The trustees did not receive any expenses during the year (2020: £nil).

10. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team.

Trustees

Ms C McConnell
Mr S Mahon
Mr P Corfield
Dr E Greenhill
Ms M Cabrera
Ms L Parke
Miss V Aikaterina

The emoluments of the 5 key management personnel were £141,502.

11. Net Income for the year

Net income is stated after charging:

	2021	*2020*
	£	£
Depreciation	5,994	6,851

12. Transfers Between Funds

The transfer from the rental fund to the general fund represents the reduction in the liability for future rental payments on the charity's premises.

The transfer from the investments fund to the general fund represents the reduction in the value of the investments.

13. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Equipment £	Total £
Cost / Valuation			
At 1 April 2020	250,000	37,708	287,708
At 31 March 2021	250,000	37,708	287,708
Depreciation			
At 1 April 2020	3,000	32,625	35,625
For the year	1,500	3,977	5,477
At 31 March 2021	4,500	36,602	41,102
Net Book Amounts			
At 31 March 2021	245,500	1,106	246,606
At 31 March 2020	247,000	5,083	252,083

14. Fixed Asset Investment

Quoted Investments

	£
Market value as at 1 April 2020	23,277
Net unrealised	1,293
Market value as at 31 March 2021	24,570

	No. of Units	2021 Market Value	*No. of Units*	*2020 Market Value*
Unit trusts	14,463	24,570	14,463	23,277
	14,463	24,570	14,463	23,277

The historical cost of the investments is not available.

Throughout the accounting year all assets are held by the Investment manager's custodian, St James's Place.

15. Debtors

	2021 £	*2020 £*
Amounts falling due within one year		
Trade debtors	28,809	*37,874*
	28,809	*37,874*

16. Cash at bank and in hand

	2021 £	2020 £
Cash at bank	122,263	8,850
Cash in hand	13	13
	122,276	8,863

17. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans	6,421	-
Trade creditors	5,629	8,340
Other creditors	1,798	1,215
Accruals and deferred income	50,160	550
	64,008	10,105

18. Creditors: Amounts falling due after one year

	2021 £	2020 £
Bank loans and overdrafts	41,735	-
	41,735	-

Amounts payable after more than 5 years and included above are:

Bank loans	3,211	-
	3,211	-

19. Loans and Overdrafts

	2021 £	2020 £
The aggregate amount of loans was as follows:		
a) Falling due within one year or on demand		
Unsecured loans	6,421	-
b) Falling due after more than one year		
Unsecured loans repayable:-		
Secured loans repayable:-		
between one and two years	9,631	-
between two and five years	28,893	-
after five years	3,211	-
	48,155	48,155

20. Deferred Income

	2021 £	2020 £
Income deferred in year	49,360	-
Deferred income as at 31 March 2021	(49,360)	-

Grant from Julia & Hans Rausing Trust is to be used after 31 March 2021.

21. Lease Commitments

The charity has entered into a non-cancellable lease relating to 9 Lydia Ann Street. A new lease was signed on 29th May 2019 for a period of 5 years until 28th May 2024. The lease contains a tenant only break clause at the end of the second year.

The minimum annual rentals under the leases are as follows:

	2021	*2020*
	£	*£*
Property:		
- within 1 year	19,576	19,576
- within 2-5 years	61,991	78,304
- after 5 years	-	3,263
	81,567	101,143

22. Unrestricted Funds

	Balance brought forward 2019 £	*Income* £	*Expenditure* £	*Transfers between funds* £	*Gains & lossess* £	*Balance carried forward 2020* £
General Fund	*156,936*	*32,447*	*(49,677)*	*(218,134)*	*(10,866)*	*(89,294)*
Designated Funds						
Rent liability	*93,262*	-	-	*(18,000)*	-	*75,262*
Investments	*34,143*	-	-	*(10,866)*	-	*23,277*
Freehold property	-	-	-	*247,000*	-	*247,000*
Total Funds (previous year)	*284,341*	*32,447*	*(49,677)*	-	*(10,866)*	*256,245*

	Balance brought forward 2020 £	**Income** £	**Expenditure** £	**Transfers between funds** £	**Gains & lossess** £	**Balance carried forward 2021** £
General Fund	(89,294)	115,178	(64,904)	(6,098)	1,293	(43,825)
Designated Funds						
Rent liability	75,262	-	-	6,305	-	81,567
Investments	23,277	-	-	1,293	-	24,570
Freehold property	247,000	-	-	(1,500)	-	245,500
Total Funds (current year)	256,245	115,178	(64,904)	-	1,293	307,812

The rent liability fund is the funds set aside to meet the rent liability of the charity's premises, currently 9 Lydia Ann Street.

The investments fund represent funds which are held with St James's Place Wealth Management.

23. Restricted Funds

	Balance brought forward 2019 £	Income £	Expenditure £	Balance carried forward 2020 £
Baily Thomas Charitable Fund	*6,668*	*10,000*	*(11,668)*	*5,000*
Big Lottery Fund - Help Through Crisis	*20,460*	*103,677*	*(101,507)*	*22,630*
Cabinet Office - Local Sustainability Fund	*467*	-	-	*467*
Charles Brotherton Trust	*117*	-	-	*117*
JDM Charitable Trust	*1,100*	-	-	*1,100*
John Gilpin Trust	*1,333*	-	-	*1,333*
Medicash Charitable Trust	*5,104*	-	-	*5,104*
Pilkington Charities Fund	*2,000*	-	-	*2,000*
Royal Mencap Society	*1,150*	-	-	*1,150*
Social Investment Business - Impact	*5,197*	-	*(1,009)*	*4,188*
Other restricted funds	-	*122,179*	*(109,004)*	*13,175*
Total Funds (previous year)	*43,596*	*235,856*	*(223,188)*	56,264
Other Funds				
Building Connections	-	*45,347*	*(40,382)*	*4,965*
Directions ESF	-	*30,661*	*(30,661)*	-
ESF Travel For Life	-	*12,000*	*(5,490)*	*6,510*
Steve Morgan Foundation - Transformation	-	*24,439*	*(24,439)*	-
Vegan Society	-	*200*	-	*200*
Royal Mencap Society	-	*1,500*	-	*1,500*
Liverpool City Council - Intermediate Labour Market	-	*8,032*	*(8,032)*	-
Total other funds (previous year)	-	*122,179*	*(109,004)*	*13,175*

23. Restricted Funds (cont.)

	Balance brought forward 2020 £	Income £	Expenditure £	Balance carried forward 2021 £
Baily Thomas Charitable Fund	5,000	-	(5,000)	-
Big Lottery Fund - Help Through Crisis	22,630	81,819	(104,449)	-
Cabinet Office - Local Sustainability Fund	467	-	(467)	-
Charles Brotherton Trust	117	200	(317)	-
JDM Charitable Trust	1,100	-	(1,100)	-
John Gilpin Trust	1,333	-	(1,333)	-
Medicash Charitable Trust	5,104	-	(5,104)	-
Pilkington Charities Fund	2,000	-	(2,000)	-
Royal Mencap Society	1,150	-	(1,150)	-
Social Investment Business - Impact	4,188	-	(4,188)	-
Other restricted funds	13,175	162,606	(167,076)	8,705
Total Funds (current year)	56,264	244,625	(292,184)	8,705
Other Funds				
Building Connections	4,965	34,521	(38,751)	735
Directions ESF	-	13,424	(13,424)	-
ESF Travel For Life	6,510	8,000	(14,510)	-
ESF Connect	-	5,000	(5,000)	-
Steve Morgan Foundation - Transformation	-	20,167	(20,167)	-
Vegan Society	200	-	(200)	-
Royal Mencap Society	1,500	7,970	(1,500)	7,970
Clothworkers Foundation	-	4,015	(4,015)	-
Covid 19 Response	-	45,342	(45,342)	-
Mencap - A Healthier Me	-	3,500	(3,500)	-
Mencap - Let's Get Digital	-	7,353	(7,353)	-
CAF Covid Fund		9,314	(9,314)	
Liverpool CCG		4,000	(4,000)	
Total other funds (current year)	13,175	162,606	(167,076)	8,705

23. Restricted Funds (cont.)

National Lottery Community Fund - Help Through Crisis June 2016-June 2021

Our five-year project to develop our response to people in and at risk of experiencing crisis. This funds our outreach work (working with people in crisis); our progression work (helping those at risk so they are better placed to deal with crisis in the future); and our packaging/platform activities (helping our partner organisations to be better at responding to the needs of people with a learning disability who are in crisis).

National Lottery Community Fund - (Cabinet Office) Building Connections fund (Jan 2019-Mar 2021)

A two-year grant to reduce the social isolation and loneliness of people with a learning disability living in Sefton. This funds our outreach work in Sefton and our part-time activities post, which has been delivered via Zoom during the pandemic.

Steve Morgan Foundation- Team Transformation (June 2018-June 2021)

A grant from the Steve Morgan Foundation funds the salary of our Progression Co-ordinator to deliver a holistic health & wellbeing programme for members 'Team Transformation'. Project activities and support have been delivered online during 2020-21.

COVID Emergency Funding:

Funding for staff and other emergency costs related to the pandemic came from:

National Lottery Community Fund - Coronavirus Community Support Fund.
Julia & Hans Rausing Trust- expenditure deferred until 1st April 2021
Charities Aid Foundation (CAF)
VINCI UK FOUNDATION
Steve Morgan Foundation
Sports England

Funding for tablets and data for digitally excluded members came from:

Liverpool NHS Clinical Commissioning Group (CCG)
Clothworkers Foundation

Projects delivered with support & funding from the Royal Mencap Society:

Round the World Challenge
Tackling Inequalities funding (Sports England)
A Healthier Me Project (6mths)
Let's Get Digital

23. Restricted Funds (cont.)

European Social Fund (Workers Educational Association)

Community Learning Grant for Travel Training (Jan- Sept 2020)
Community Learning Grant for Reconnect project (Nov 2020-Apr2021)

European Social Fund (Department of Work & Pensions- via The Women's Organisation) Directions Programme Oct 2019-Oct 2022)

The Directions programme is a collective of organisations headed up by The Women's Organisation who are working across the Liverpool City Region to reduce barriers to the labour market for disadvantaged groups. The programme is funded through the European Social Fund as part of the 2014-2020 European Structural and Investment Funds Growth Programme in England. The Department for Work and Pensions is the Managing Authority for the England European Social Fund programme.

Funding to support our social activities was received from:

Charles Brotherton Trust
JDM Charitable Trust
John Gilpin Trust
Pilkington Charities Fund

24. Analysis of Net Assets

Previous year ended 31 March 2020

	Unrestricted Funds £	*Designated Funds £*	*Restricted Funds £*	*Total Funds £*
Fixed Assets	*252,600*	-	-	*252,600*
Investments	*13,750*	-	*9,527*	*23,277*
Current Assets	-	-	*46,737*	*46,737*
Current Liabilities	*(10,105)*	-	-	*(10,105)*
	256,245	-	56,264	312,509

Current year ended 31 March 2021

	Unrestricted Funds £	**Designated Funds £**	**Restricted Funds £**	**Totals Funds £**
Fixed Assets	1,106	245,500	-	246,606
Investments	-	24,570	-	24,570
Current Assets	60,813	81,567	8,705	151,085
Current Liabilities	(64,008)	-	-	(64,008)
Long Term Liabilities	(41,735)	-	-	(41,735)
	(43,824)	351,637	8,705	316,518

25. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2020.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	10,061	-	10,061
Comparative activities	7,960	235,856	243,816
Other Trading Activities	12,947	-	12,947
Investments	1,479	-	1,479
Total income	**32,447**	**235,856**	**268,303**
Expenditure on			
Raising funds	11,187	-	11,187
Charitable activities	38,490	223,188	261,678
	49,677	**223,188**	**272,865**
Net gains on investments	10,866	-	10,866
Net (expenditure)/income	**(28,096)**	**12,668**	**(15,428)**
Other Recognised gains:			
Net movement in funds	**(28,096)**	**12,668**	**(15,428)**