

WARRINGTON MENCAP

England & Wales · Charity number 1126051

Details

Status	Registered
Legal form	Charitable company
Company number	06378794
Registered	2008-09-24
Register	View on the Charity Commission register

Contact

Address	15 Hampton Drive Great Sankey Warrington WA5 1JF
Phone	01925493275
Email	warrington.mencap1@virgin.net
Website	www.warrington.mencap1evirgin.net

Activities

Objects: A THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH LEARNING DISABILITY, AND B 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: The Charity provides residential accommodation on five sites in Warrington area. In addition support is provided on an 'outreach basis' for a number of clients. Social activities are regularly organised for members.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing, Arts/culture/heritage/science, Amateur Sport
- **Who:** People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, CHESHIRE
- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£914,577	£834,317	£633,056	27
2024-09-30	£949,921	£766,747	£552,795	19
2023-09-30	£768,167	£676,816	£370,621	28
2022-09-30	£672,802	£632,685	£274,357	19
2021-09-30	£613,417	£575,373	£234,240	27
2020-09-30	£494,965	£493,106	-	-

Trustees

Name	Role	Appointed
Dorothy Pritchard MBE	Chair	2023-10-19
Andrew James McDade		2016-02-13
John Peter Muir		2015-05-05

Accounts

Registered Charity Number

1126051

Registered Company Number

06378794

Warrington Mencap
Report and Accounts
For The Year Ended
30 September 2025

**Warrington Mencap
Report and accounts
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Warrington Mencap

The report of the trustees for the year ended 30 September 2025

Introduction

Name, registered office and constitution of the charity

The legal registration details are:-

Date of incorporation	21-Sep-07 Company
Registration Number	06378794
The Registered Office is	14 Small Avenue, Warrington, WA2 9ET
Charity Registration Number	1126051
The telephone number is	01925 232260

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The charity's objects are the relief of people with learning disabilities by the provision of help and support for them, their families, dependents and carers.

Public benefit that is provided by the charity

The charity provides an improvement in the life styles of those with learning difficulties and assist in achieving personal contributions to the local community. The charity provides improvements in residents' living standards by improving and maintaining residential properties.

The charity provides extra comforts to specific individuals.

Summary of main activities of the charity in relation to its objects

The charity provided both residential accommodation and outreach support to clients throughout the year.

A review of charitable activities undertaken by the charity

The charity provided residential accommodation on five sites in the Warrington area. At any time there were approximately fifteen residents. In addition, support was provided on an outreach basis for a number of clients. Social activities were regularly organised for members.

Summary of the main achievements of the charity during the year

The charity provided both residential accommodation and outreach support to clients throughout the year.

Warrington Mencap

The report of the trustees for the year ended 30 September 2025

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an incorporated association governed by a trust deed. Eligibility for membership of the charity and membership of the board of trustees is governed by the trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

The trustees are appointed at the charity's Annual General Meeting from the executive committee of trustees.

Any casual vacancy arising during the year is filled by the executive committee of trustees who is appointed at the next Annual General Meeting.

No third party has the right to appoint a trustee.

The policies and procedures adopted for the induction and training of trustees.

Staff receive full training in first aid, food hygiene, fire marshalling, handling, risk assessment and in respect of vulnerable adults.

The organisational structure of the charity and how decisions are made.

The trustees delegate the day to day management of the trust to 3 managers covering the areas of operational and financial management.

The trustees review the major risks faced by the charity and by maintaining reserves at current levels and by annually reviewing financial systems believe that the charity will have sufficient resources to meet adverse conditions. Staff receive training in respect of vulnerable adults, first aid, food hygiene, fire marshalling, handling and risk assessment.

Financial Review

Policies on reserves

Reserves have been increased to current levels and will continue to be maintained at such levels that the charity is sufficiently robust to weather any future adverse conditions.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Warrington Mencap

The report of the trustees for the year ended 30 September 2025

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of £80,783 (prior year £187,685) and net realised outgoing/incoming resources of a capital nature of £522 (prior year £5,511), making net overall realised incoming/outgoing resources of £80,261 (prior year £182,174).

The total reserves at the year end after accounting for unrealised losses/ after revaluing investments of £633,056 (prior year £522,795). Free unrestricted liquid reserves amounted to £445,619 (prior year £413,688).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Additions of plant and machinery of £ 522 were made in the year whilst no assets were disposed during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

The members of the Board of Trustees of the Charity during the year ended

30th September 2025 were

Dorothy Pritchard MBE

John Muir

Andrew Mc Dade

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Dorothy Pritchard MBE

John Muir

Andrew Mc Dade

Bankers

HSBC

11 Bridge Street

Warrington

WA1 2EY

Warrington Mencap

The report of the trustees for the year ended 30 September 2025 Independent Examiner

Paul McLachlan
Chartered Certified Accountant
47 Manvers Road
Childwall
Liverpool
L16 3NP

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and the apply them consistently,
- make judgements and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 19th June 26

Dorothy Pritchard MBE
Director and Trustee
Approved by the board of trustees on 19th June 2026

Warrington Mencap

Independent examiner's report to the trustees of Warrington Mencap ('the Company')

I report to the charity trustees on my examination of the accounts of Company for the year ended 30th September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company, (and also it's directors for the purpose of company law) you are responsible of the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the 2006 Act').

Having satisfied myself that the account of the Company 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 accounts as carried out under section 145 of the Charities Act (2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under s.145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the company's gross turnover exceeded £250,000 your examiner must be a member of a body listed in s 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- 1.accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
- 2.the accounts do not accord with those records, or
- 3.the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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, or
- 4.the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 accounts to be reached.

Signed.....

Paul McLachlan
Association of Chartered Certified Accountants
47 Manvers Road, Childwall, Liverpool L16 3NP

Dated...19th June 2026

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2025

		Unrestricted	Restricted	Total	Last Year
	Notes	Funds	Funds	2025	Total Funds
		2025	2025		2024
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income	21	839,116	65,115	904,231	939,084
Investment Income		10,346	0	10,346	9,837
Other Incoming Resources					
Total incoming resources		<u>849,462</u>	<u>65,115</u>	<u>914,577</u>	<u>948,921</u>
Costs of Charitable activities	22	767,686	65,831	833,517	766,047
Governance Costs	23	800		800	700
Total resources expended		<u>768,486</u>	<u>65,831</u>	<u>834,317</u>	<u>766,747</u>
Net incoming resources before transfers between funds		<u>80,976</u>	<u>-715</u>	<u>80,261</u>	<u>182,174</u>
Gross transfers between funds					
Net incoming resources before					
Other recognised gains and losses		<u>80,976</u>	<u>-715</u>	<u>80,261</u>	<u>182,174</u>
Other recognised gains and losses					
Net movements in funds		<u>80,976</u>	<u>-715</u>	<u>80,261</u>	<u>182,174</u>
Interfund Transfers		0	0	0	0
Total funds brought forward		353,586	199,209	552,795	370,621
Total funds carried forward		<u>434,562</u>	<u>198,494</u>	<u>633,056</u>	<u>552,795</u>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds shown in the Balance Sheet on page 9 as required by to the SORP.

All activities derive from continuing operations

The notes on pages 16 to 24 form an integral part of these accounts.

Warrington Mencap**Statement of Financial Activities****for the year ended 30th September 2025****Income and Expenditure Accounts as required by the Companies Act****for the year ended 30 September 2025**

	2025	2024
	£	£
Turnover	904,231	939,084
Direct costs of turnover	<u>833,517</u>	<u>766,047</u>
Gross surplus	70,714	173,037
Governance Costs	800	700
Operating surplus	<u>69,914</u>	<u>172,337</u>
Gains on disposal of fixed assets		
Interest receivable	10,346	9,837
Surplus on ordinary activities before tax	<u>80,261</u>	<u>182,174</u>
Surplus for financial year	80,261	182,174
Gift Aid payments		
Retained surplus for the financial year	<u>80,261</u>	<u>182,174</u>

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2025

Statement of Total Recognised Gains and Losses
for the year ended 30 September 2025

	2025	2024
	£	£
Excess of Expenditure over income before realisation of assets	80,261	182,174
losses on disposal of fixed assets used by the Charity		
Profit per Profit and Loss account	80,261	182,174
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	80,261	182,174

Movements in revenue and capital funds
for the year ending 30 September 2020

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Funds
	2025	2025	2025	2024
	£	£	£	£
Accumulated funds brought forward	353,586	199,209	552,795	370,621
Recognised gains and losses before transfers	80,976	-715	80,261	182,174
Interfund Transfers			0	0
	434,562	198,494	633,055	552,795
Closing revenue accumulated funds	434,562	198,494	633,055	552,795

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2025

Summary of funds	Designated Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Funds 2024 £
Revenue accumulated funds	0	434,562	198,494	633,056	552,795

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 24 form an integral part of these accounts.

Warrington Mencap

Balance Sheet as at 30 September 2025

		2025 £	2024 £
Intangible assets	Notes		
Tangible assets	9	6,408	7,576
Total fixed assets		<u>6,408</u>	<u>7,576</u>
Current assets			
Debtors	10	47,981	42,688
Cash at bank and in hand		644,113	612,898
Total current assets		<u>692,094</u>	<u>655,586</u>
Creditors:-			
amounts due within one year	11	65,446	110,368
Net current assets		<u>626,648</u>	<u>545,218</u>
Total assets less current liabilities		<u>633,056</u>	<u>552,795</u>
Creditors:-			
amounts due more than one year			
Provision for liabilities and charges			
Net assets excluding pensions assets/liability		<u>633,056</u>	<u>552,795</u>
Net assets including pensions assets/liability		<u>633,056</u>	<u>552,795</u>
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds		434,562	353,586
Designated revenue funds			
Unrestricted capital funds			
Designated fixed assets			
Total unrestricted funds		434,562	353,586
Restricted revenue funds			
Restricted revenue accumulated funds		198,494	199,209
Restricted fixed asset funds			
Total restricted funds		198,494	199,209
Total charity funds		<u>633,056</u>	<u>552,795</u>

**Warrington Mencap
Company Number 06378794
Balance Sheet
as at 30 September 2025**

The directors are satisfied that for the year ended on 30th September 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Dorothy Pritchard MBE
Director and Trustee
Approved by the board of trustees on 19th June 2026

The notes on pages 13 to 26 form an integral part of these accounts.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025**

**1 Accounting policies
Basis of preparation of the accounts**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends are included in the income and expenditure account when they are declared at an amount which includes the tax credit recoverable from the Inland Revenue. Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

Bank Interest received is included on an actual receipts basis.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025**

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is accounted for on an accruals basis and aggregated under costs related to that category. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

The costs of raising and generating funds shall include dealing costs, and management and advisory fees incurred in respect of investment management .

Charitable activities

Charitable expenditure shall include all expenditure directly related to the objects of the charity including the following :

The cost of goods and services and ancillary trading costs that have been incurred in charitable activities. The Manager and Associate Manager are involved with project development and therefore the relevant salary costs are treated as direct charitable expenditure.

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities. Resources expended include attributable VAT which cannot be recovered.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025**

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into. Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 20% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lesser are charged to the Statement of Financial Activities as incurred. Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025**

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy ' Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be

3 Surplus for the financial year

	2025	2024
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	904,231	939,084
and after charging:-		
Depreciation of owed fixed assets	1603	1894
Rentals under operating lessees	39,494	35303
Auditors' remuneration	800	700

transferred to some other charitable body or bodies having similar objects to the charity.

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 21 to 27, which should be read together with

these notes. An analysis of support costs by activity (TABLE 4) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text.

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

5 Material legacies that have been notified but not included in the Statement of Financial Activities

None

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025**

6 Investment income	2025	2024
	£	£
Bank deposits investment received	10,346	9,837
 7 Staff Costs and Emoluments	 2025	 2024
	£	£
Gross salaries	696,820	633,433
 Numbers of full time employees or full time equivalents	 2025	 2024
	19	19

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025

8 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

9 Tangible functional fixed assets

Tangible fixed assets for use
by the Charity

Fixtures & Fittings

	£
Cost	
at 30th September 2024	26,147
Less Grants	0
Additions	522
less Disposals	137
at 30th September 2025	<u>26,532</u>
	0
Depreciation	0
at 1st October 2024	18,570
Charge for year	1,603
less Disposals	49
at 30th September 2025	<u>20,124</u>
	0
Net book values	0
at 30th September 2025	<u>6,408</u>
at 30th September 2024	<u>7,576</u>

7Debtors

	2025	2024
	£	£
Trade debtors	3,887	4,598
Other debtors	44,094	38,091
	<u>47,981</u>	<u>42,688</u>

8Creditors; amounts falling due within one year

	2025	2024
	£	£
Accruals & Creditors	34,460	87,740
Social security & other taxes	30,986	22,628
	<u>65,446</u>	<u>110,368</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025

12 Analysis of the Net movements in Funds

	2025	2024
	£	£
Net Movement in funds from Statement of Financial Activities	80,261	182,174
Net recourses applied on functional assets	<u>0</u>	<u>0</u>
Net movement in funds available for future activities	<u>80,261</u>	<u>182,174</u>

Particulars of Individual Funds and analysis of assets and liabilities representing
13 funds

At 30 September 2025

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	6,408	0	0	6,408
Current Assets	493,600	0	198,494	692,094
Current Liabilities	-65,446	0	0	-65,446
	<u>434,562</u>	<u>0</u>	<u>198,494</u>	<u>633,056</u>

At 1 October 2024

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	7,576	0	0	7,576
Current Assets	456,377	0	199,209	655,586
Current Liabilities	-110,368	0	0	-110,368
	<u>353,585</u>	<u>0</u>	<u>199,209</u>	<u>552,794</u>

The individual funds included above are:-

	Funds at 2024	Movement in Funds as below	Transfers Between funds	Funds at 2025
	£	£	£	£
Unrestricted Funds	353,586	80,977	0	434,562
Restricted Funds:	199,209	-715	0	198,494
	<u>552,795</u>	<u>80,262</u>	<u>0</u>	<u>633,056</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025

14 Analysis of movements in funds as shown in table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted Funds	849,462	768,485	0	80,977
Restricted Funds:	65,115	65,831	0	-715
	<u>914,577</u>	<u>834,316</u>	<u>0</u>	<u>80,262</u>

Restricted funds can only be used in accordance with the restricted purposes of the charity's objects. These restrictions arise when specified by the donor or when funds are raised for specific purposes. Such restricted funds include:

The advertising fund in which grants from the community chest are to be applied to the purchase of display boards and advertising materials.

The comfort fund in which monies received are applied to specific individuals to provide extra comforts.

The maintenance fund in which funds received are used to maintain residential property in order to improve the residents' living standards.

Supporting people-office accommodation fund as part of an increase in support payments for the cost of moving to a new office.

Supporting people-training grant as part of an increase in support payments for the training of staff to a higher level.

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

15 Endowment Funds

The charity had no endowment funds in the years ended 30 September 2024 or 2025.

16 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 3 members of the company (2023– 2024 3 members).

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted funds £ 2025	Restricted funds £ 2025	Total funds £ 2025	Prior Period Total funds £ 2024
17 Incoming Resources				
Incoming Resources from generated funds				
Government and public bodies Incoming resources of a revenue nature				
Home Income	805,091	0	805,091	730,662
Donations	476	0	476	200
Outreach	32,656	0	32,656	30,545
Other Income	500	0	500	500
Small Ave Holding Account	0	17,609	17,609	67,695
Extra Comforts	0	8,149	8,149	7,926
Recovery of Travel Costs	393	0	393	573
Social Club re Recovery of Expenditure	0	3,385	3,385	0
Postcode Lottery Grant	0	0	0	60,000
Royal Mencap: Legacy re Daisy Tonkinson	0	0	0	5,000
Enterprise Credit Union Grant	0	0	0	882
Royal Mencap Donation	0	0	0	1496
Friday Club; Transfer of funds	0	17,975	17,975	23,205
Maintenance Fund Contributions	0	17,998	17,998	10,400
Total				
Total Grants, Legacies and Donations Received	0	0	0	0
Total Voluntary Income	839,116	65,115	904,231	939,084
Investment Income				
Investment Income (Bank Interest)	10,347	0	10,347	9,837
Total Investment Income	10,347	0	10,347	9,837
Other incoming resources				
Losses on disposal of fixed assets used by Charity	87	0	87	0
	0	0	0	0
Total Incoming Resources	849,376	65,115	914,491	948,921
18 Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Wages & salaries- charitable activities	549,068	0	549,068	500,890
Long Service Awards to Staff	0	0	0	221
Travel Costs- charitable activities	591	0	591	1,171
Brokerage Costs	12,008	0	12,008	14,741
	561,666	0	561,666	517,023

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £ 2025	Restricted funds £ 2025	Total funds £ 2025	Prior Period Total funds £ 2024
Staff costs in support of charitable activities				
Salaries- Administrative staff	140,135	0	140,135	132,544
	<u>140,135</u>	<u>0</u>	<u>140,135</u>	<u>132,544</u>
Indirect employee costs				
Training and welfare	1,361	0	1,361	2,310
Travel and subsistence	496	0	496	485
DBS Check Payments	262	0	262	229
	<u>2,119</u>	<u>0</u>	<u>2,119</u>	<u>3,024</u>
Premises Costs				
Rent Payable (Including Utility Costs Etc)	42,127	0	42,127	37,201
Insurance	7,592	0	7,592	6,881
Other Property Costs	1,354	30,203	31,557	21,293
Garden Maintenance	0	1,120	1,120	1,260
	<u>51,074</u>	<u>31,323</u>	<u>82,396</u>	<u>66,635</u>
General administrative expenses				
Telephone and Internet	1,175	0	1,175	1,224
Stationery and printing	1,122	0	1,122	1,430
Subscriptions	664	0	664	530
Software	639	0	639	547
Bank Charges & Interest Charges	64	0	64	69
Sundry expenses	1,769	0	1,769	1,889
	<u>5,433</u>	<u>0</u>	<u>5,433</u>	<u>5,689</u>
Professional fees in support of charitable activities				
Professional Fees	5,518	0	5,518	5,037
	<u>5,518</u>	<u>0</u>	<u>5,518</u>	<u>5,037</u>
Other support costs				
Depreciation of assets used for charitable purposes	1,603	0	1,603	1,894
Repayments of Grants from WBC	0	2,677	2,677	0
Extra Comforts	0	9,396	9,396	6,601
Expenditure on Activities etc for Houses	50	5,000	5,050	882
Social Club Expenditure	0	17,435	17,435	26,717
	<u>1,653</u>	<u>34,508</u>	<u>36,161</u>	<u>36,094</u>
Total Support costs	<u>767,598</u>	<u>65,831</u>	<u>833,429</u>	<u>766,047</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted	Restricted	Total	Prior Period
	funds	funds	funds	Total funds
	£	£	£	£
18				
Support costs and grants paid				
Costs reallocated from charity support costs				
Total Expended on Charitable Activities	767,598	65,831	833,429	766,047
19				
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Auditors' remuneration	800	0	800	700
Total governance costs	800	0	800	700
	Unrestricted	Restricted	Total	Prior Period
	funds	funds	funds	Total funds
	£	£	£	£
Profit/Loss on Disposal of Assets	87	0	87	0
	87	0	87	0
			834,316	766,747

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2025**

10Restricted funds	Balances 30.09.24 £	Movements in resources		Balances 30.09.25 £
		Incoming £	Outgoing £	
Comfort funds	9,353	8149	9,396	8,107
Maintenance Fund	31,809	17,998	19,953	29,854
Small Ave Holding Account	64,273	17,608	4,064	77,818
Royal Mencap Donation	500	0	500	0
WBC Infection Control Grant & Rapid Testing Grant	12	0	12	0
Postcode Lottery Grant	55,313	0	6,806	48,507
Royal Mencap: Legacy re Daisy Tonkinson	5,000	0	5,000	0
Social Club: Transfer of Funds	30,284	21,360	17,435	34,209
WBC Workforce Retention Grant	2,665	0	2,665	0
	<u>199209</u>	<u>65115</u>	<u>65831</u>	<u>198495</u>

Details of Restricted Funds

Comfort Funds .

Fund comprises monies received in order to provide extra comforts for specified individuals

Maintenance Fund

to maintain residents living standards.

Small Ave Holding Account

Fund for major repairs that may be required to house (Net value of Housing Benefits less any expenditure)

Royal Mencap Donation

To be used for the benefit of clients

WBC Infection Control & Rapid Testing (Apr to June 21)

Balance of Grant repaid to WBC

Postcode Lottery Grant

Grant received for use of the Charity

Royal Mencap: Legacy re Daisy Tonkinson

Legacy transferred from Royal for the use of clients

Social Club: Transfer of Funds

Funds to assist Club Members

WBC Workforce Retention Grant

Balance of Grant repaid to WBC

Warrington Mencap

Appendix 1

**Analysis of total incoming & outgoing Resources by activity
for the year ending 30 September 2024**

	Fundraising	Other Activities					Activity 2	Activity 3	Activity 4	Activity 5	Total	Total
	£	£	£	£	£	£	£	£	£	£	£	£
Incoming resources from generated funds												
Voluntary Income	0	939,084	0	0	0	0	0	0	0	0	939084	768,167
Activities for generating funds	0	0	0	0	0	0	0	0	0	0	0	0
Investment income	0	9,837	0	0	0	0	0	0	0	0	9837	4913
Incoming resources from charitable activities												
Other Incoming Resources	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources												
	0	948,921	0	0	0	0	0	0	0	0	948,921	773,080
Cost of generating funds												
Cost of generating voluntary income	0	0	0	0	0	0	0	0	0	0	0	0
Fundraising trading-costs of goods and other costs	0	0	0	0	0	0	0	0	0	0	0	0
Investment management costs	0	0	0	0	0	0	0	0	0	0	0	0
Cost of charitable activities												
Governance costs	0	766,047	0	0	0	0	0	0	0	0	766,047	676,155
Other resources expended	0	700	0	0	0	0	0	0	0	0	700	660
	0	0	0	0	0	0	0	0	0	0	0	0
Total resources expended												
	0	766,747	0	0	0	0	0	0	0	0	766,747	676,815
Net incoming Recourses by activity												
	0	182,174	0	0	0	0	0	0	0	0	182,174	96,265

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity
for the year ending 30 September 2024

Nature of support costs	Activities						2024		2023	
	Fundraising	Other	Activity 2	Activity 3	Activity 4	Activity 5	Total	£	Total	£
Management	0	760,463	0	0	0	0	760,463	670,578		
Finance	0	5,037	0	0	0	0	5,037	4,996		
Information technology	0	547	0	0	0	0	547	583		
Human Resources	0	0	0	0	0	0	0	0		
Total support costs analysis by activity	0	766,047	0	0	0	0	766,047	676,156		

The above amounts are shown in accounts as

Support costs for generating voluntary income

Support costs for fundraising

Support costs for charitable activities

Support costs for grants paid

2024	2023
£	£
	0
	0
766,047	676,156
0	0
766,047	676,156

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Warrington Mencap

Appendix 3

Analysis of Total Support Costs by activity
for the year ending 30 September 2024

Nature of support costs	Fundraising	Other Activities					2024		2023	
		£	£	£	£	£	Total	£	Total	£
Management	0	760,463	0	0	0	0	760,463	670,578		
Finance	0	5,037	0	0	0	0	5,037	4,996		
Information technology	0	547	0	0	0	0	547	583		
Human Resources	0	0	0	0	0	0	0	0		
Total support costs analysis by activity										
	0	766,047	0	0	0	0	766,047	676,156		

The above amounts are shown in accounts as

Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	766,047	676,156
Support costs for grants paid	0	0
	<u>766,047</u>	<u>676,156</u>

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Accounts

Registered Charity Number

1126051

Registered Company Number

06378794

Warrington Mencap
Report and Accounts
For The Year Ended
30 September 2024

**Warrington Mencap
Report and accounts
Contents**

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Detailed Statement of Financial Activities	21 to 24

Warrington Mencap

The report of the trustees for the year ended 30 September 2024

Introduction

Name, registered office and constitution of the charity

The legal registration details are:-

Date of incorporation	21-Sep-07 Company
Registration Number	06378794
The Registered Office is	14 Small Avenue, Warrington, WA2 9ET
Charity Registration Number	1126051
The telephone number is	01925 232260

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The charity's objects are the relief of people with learning disabilities by the provision of help and support for them, their families, dependents and carers.

Public benefit that is provided by the charity

The charity provides an improvement in the life styles of those with learning difficulties and assist in achieving personal contributions to the local community. The charity provides improvements in residents' living standards by improving and maintaining residential properties.

The charity provides extra comforts to specific individuals.

Summary of main activities of the charity in relation to its objects

The charity provided both residential accommodation and outreach support to clients throughout the year.

A review of charitable activities undertaken by the charity

The charity provided residential accommodation on five sites in the Warrington area. At any time there were approximately fifteen residents. In addition, support was provided on an outreach basis for a number of clients. Social activities were regularly organised for members.

Summary of the main achievements of the charity during the year

The charity provided both residential accommodation and outreach support to clients throughout the year.

Warrington Mencap

The report of the trustees for the year ended 30 September 2024

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an incorporated association governed by a trust deed. Eligibility for membership of the charity and membership of the board of trustees is governed by the trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

The trustees are appointed at the charity's Annual General Meeting from the executive committee of trustees.

Any casual vacancy arising during the year is filled by the executive committee of trustees who is appointed at the next Annual General Meeting.

No third party has the right to appoint a trustee.

The policies and procedures adopted for the induction and training of trustees.

Staff receive full training in first aid, food hygiene, fire marshalling, handling, risk assessment and in respect of vulnerable adults.

The organisational structure of the charity and how decisions are made.

The trustees delegate the day to day management of the trust to 3 managers covering the areas of operational and financial management.

The trustees review the major risks faced by the charity and by maintaining reserves at current levels and by annually reviewing financial systems believe that the charity will have sufficient resources to meet adverse conditions. Staff receive training in respect of vulnerable adults, first aid, food hygiene, fire marshalling, handling and risk assessment.

Financial Review

Policies on reserves

Reserves have been increased to current levels and will continue to be maintained at such levels that the charity is sufficiently robust to weather any future adverse conditions.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Warrington Mencap

The report of the trustees for the year ended 30 September 2024

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of £187,685 (prior year £97,090) and net realised outgoing/incoming resources of a capital nature of £5,511 (prior year £826), making net overall realised incoming/outgoing resources of £182,174 (prior year £96,264).

The total reserves at the year end after accounting for unrealised losses/ after revaluing investments of £552,795 (prior year £370,621). Free unrestricted liquid reserves amounted to £413,688 (prior year £362,304).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Additions of plant and machinery of £5,511 were made in the year whilst no assets were disposed during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

The members of the Board of Trustees of the Charity during the year ended

30th September 2024 were

Dorothy Pritchard MBE

John Muir

Andrew Mc Dade

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Dorothy Pritchard MBE

John Muir

Andrew Mc Dade

Bankers

HSBC

11 Bridge Street

Warrington

WA1 2EY

Warrington Mencap

The report of the trustees for the year ended 30 September 2024 Independent Examiner

Paul McLachlan
Chartered Certified Accountant
47 Manvers Road
Childwall
Liverpool
L16 3NP

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and the apply them consistently,
- make judgements and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 24th November 24

Dorothy Pritchard MBE
Director and Trustee
Approved by the board of trustees on 12th May 2025

Warrington Mencap

Independent examiner's report to the trustees of Warrington Mencap ('the Company')

I report to the charity trustees on my examination of the accounts of Company for the year ended 30th September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company, (and also it's directors for the purpose of company law) you are responsible of the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the 2006 Act').

Having satisfied myself that the account of the Company 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 accounts as carried out under section 145 of the Charities Act (2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under s.145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the company's gross turnover exceeded £250,000 your examiner must be a member of a body listed in s 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- 1.accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
- 2.the accounts do not accord with those records, or
- 3.the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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, or
- 4.the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 accounts to be reached.

Signed.....

Paul McLachlan
Association of Chartered Certified Accountants
47 Manvers Road, Childwall, Liverpool L16 3NP

Dated...12th May 2025

Warrington Mencap

Independent examiner's report to the trustees of Warrington Mencap ('the Company')

I report to the charity trustees on my examination of the accounts of Company for the year ended 30th September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company, (and also it's directors for the purpose of company law) you are responsible of the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the 2006 Act').

Having satisfied myself that the account of the Company 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 accounts as carried out under section 145 of the Charities Act (2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under s.145(5) (b) of the 2011 Act.

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

- 1.accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
- 2.the accounts do not accord with those records, or
- 3.the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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, or
- 4.the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 accounts to be reached.

Signed.....

Paul McLachlan
Association of Chartered Certified Accountants
47 Manvers Road, Childwall, Liverpool L16 3NP

Dated...12th May 2025

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2024

		Unrestricted	Restricted	Total	Last Year
	Notes	Funds	Funds		Total Funds
		2024	2024	2024	2023
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income	17	762,480	176,604	939,084	768,167
Investment Income		9,837	0	9,837	4,913
Other Incoming Resources					
Total incoming resources		<u>772,317</u>	<u>176,604</u>	<u>948,921</u>	<u>733,080</u>
Costs of Charitable activities	18	708,934	57,113	766,047	676,156
Governance Costs	19	700		700	660
Total resources expended		<u>709,634</u>	<u>57,113</u>	<u>766,747</u>	<u>676,816</u>
Net incoming resources before transfers between funds		<u>62,683</u>	<u>119,491</u>	<u>182,174</u>	<u>96,264</u>
Gross transfers between funds					
Net incoming resources before Other recognised gains and losses		<u>62,683</u>	<u>119,491</u>	<u>182,174</u>	<u>92,264</u>
Other recognised gains and losses					
Net movements in funds		<u>62,683</u>	<u>119,491</u>	<u>182,174</u>	<u>96,264</u>
Interfund Transfers		4,161	-4,161	0	0
Total funds brought forward		286,742	83,879	370,621	274,357
Total funds carried forward		<u>353,586</u>	<u>199,209</u>	<u>552,795</u>	<u>370,621</u>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds shown in the Balance Sheet on page 9 as required by the SORP.

All activities derive from continuing operations

The notes on pages 16 to 24 form an integral part of these accounts.

Warrington Mencap**Statement of Financial Activities**

**Income and Expenditure Accounts as required by the Companies Act
for the year ended 30 September 2024**

	2024	2023
	£	£
Turnover	939,084	768,167
Direct costs of turnover	<u>766,047</u>	<u>676,156</u>
Gross surplus	173,037	92,011
Governance Costs	700	660
Operating surplus	<u>172,337</u>	<u>91,351</u>
Gains on disposal of fixed assets		
Interest receivable	9,837	4,913
Surplus on ordinary activities before tax	<u>182,174</u>	<u>96,264</u>
Surplus for financial year	182,174	96,264
Gift Aid payments		
Retained surplus for the financial year	<u>182,174</u>	<u>96,264</u>

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap
Statement of Financial Activities
Statement of Total Recognised Gains and Losses
for the year ended 30 September 2024

	2024	2023
	£	£
Excess of Expenditure over income before realisation of assets	182,174	96,264
losses on disposal of fixed assets used by the Charity	<u>182,174</u>	<u>96,264</u>
Profit per Profit and Loss account	182,174	96,264
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	<u>182,174</u>	<u>96,264</u>

Movements in revenue and capital funds
for the year ending 30 September 2020

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Funds
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	286,742	83,879	370,621	274,357
Recognised gains and losses before transfers	62,683	119,491	182,174	96,264
Interfund Transfers	4,161	-4,161	0	0
	<u>353,586</u>	<u>199,209</u>	<u>552,795</u>	<u>370,621</u>
Closing revenue accumulated funds	<u>353,586</u>	<u>199,209</u>	<u>552,795</u>	<u>370,621</u>

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September
2024

Summary of funds	Designated Funds 2024 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Funds 2023 £
Revenue accumulated funds	0	353,586	199,209	552,795	370,621

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 24 form an integral part of these accounts.

Warrington Mencap

Balance Sheet as at 30 September 2024

		2024 £	2023 £
Intangible assets	Notes		
Tangible assets	9	7,576	3,959
Total fixed assets		<u>7,576</u>	<u>3,959</u>
Current assets			
Debtors	10	42,688	31,734
Cash at bank and in hand		612,898	446,183
Total current assets		<u>655,586</u>	<u>477,917</u>
Creditors:-			
amounts due within one year	11	110,368	111,255
Net current assets		<u>545,218</u>	<u>366,662</u>
Total assets less current liabilities		<u>552,795</u>	<u>370,621</u>
Creditors:-			
amounts due more than one year			
Provision for liabilities and charges			
Net assets excluding pensions assets/liability		<u>552,795</u>	<u>370,621</u>
Net assets including pensions assets/liability		<u>552,795</u>	<u>370,621</u>
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds		353,586	286,742
Designated revenue funds			
Unrestricted capital funds			
Designated fixed assets			
Total unrestricted funds		<u>353,586</u>	<u>286,742</u>
Restricted revenue funds			
Restricted revenue accumulated funds		199,209	83,879
Restricted fixed asset funds			
Total restricted funds		<u>199,209</u>	<u>83,879</u>
Total charity funds		<u>552,795</u>	<u>370,621</u>

**Warrington Mencap
Company Number 06378794
Balance Sheet
as at 30 September 2024**

The directors are satisfied that for the year ended on 30th September 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Dorothy Pritchard MBE
Director and Trustee
Approved by the board of trustees on 12th May 2025

The notes on pages 13 to 26 form an integral part of these accounts.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024**

**1 Accounting policies
Basis of preparation of the accounts**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends are included in the income and expenditure account when they are declared at an amount which includes the tax credit recoverable from the Inland Revenue. Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

Bank Interest received is included on an actual receipts basis.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024**

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is accounted for on an accruals basis and aggregated under costs related to that category. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

The costs of raising and generating funds shall include dealing costs, and management and advisory fees incurred in respect of investment management .

Charitable activities

Charitable expenditure shall include all expenditure directly related to the objects of the charity including the following :

The cost of goods and services and ancillary trading costs that have been incurred in charitable activities. The Manager and Associate Manager are involved with project development and therefore the relevant salary costs are treated as direct charitable expenditure.

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities. Resources expended include attributable VAT which cannot be recovered.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024**

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into. Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 20% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lesser are charged to the Statement of Financial Activities as incurred. Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024**

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy ' Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year	2024	2023
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	939,084	768,167
and after charging:-		
Depreciation of owed fixed assets	1894	990
Rentals under operating lessees	35,303	30706
Auditors' remuneration	700	660

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 21 to 27, which should be read together with these notes. An analysis of support costs by activity (TABLE 4) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text.

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

5 Material legacies that have been notified but not included in the Statement of Financial Activities

None

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024**

6 Investment income	2024	2023
	£	£
Bank deposits investment received	9,837	4,913
 7 Staff Costs and Emoluments	 2024	 2023
	£	£
Gross salaries	633,433	578,227
 Numbers of full time employees or full time equivalents	 2024	 2023
	19	19

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024

8 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

9 Tangible functional fixed assets

	Plant Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 October 2023	20635
Additions	5511
At 30 September 2024	<u>26147</u>
Accumulated depreciation and impairment provisions	
At 1 October 2023	16676
Depreciation on revaluation	
Charge for the year	1894
At 30 September 2024	<u>18570</u>
Net book value	
At 30 September 2024	<u>7576</u>
At 30 September 2023	<u>3959</u>

10 Debtors

	2024 £	2023 £
Trade debtors	4,598	2,348
Other debtors	38,090	29,386
	<u>42,688</u>	<u>31,734</u>

11 Creditors; amounts falling due within one year

	2024 £	2023 £
Accruals & Creditors	87,740	88,031
Social security & other taxes	22,628	23,224
	<u>110,368</u>	<u>111,255</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024

Analysis of the Net movements in
12 Funds

	2024	2023
	£	£
Net Movement in funds from Statement of Financial Activities	182,174	96,264
Net recourses applied on functional as-sets	0	0
Net movement in funds available for future ac-tivities	182,174	96,264

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 30 September 2024

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	7,576	0	0	7,576
Current Assets	456,377	0	199,209	655,586
Current Liabilities	-110,368	0	0	-110,368
	<u>353,585</u>	<u>0</u>	<u>199,209</u>	<u>552,794</u>

At 1 October 2023

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	3,959	0	0	3,959
Current Assets	394,038	0	83,879	477,918
Current Liabilities	-111,255	0	0	-111,255
	<u>286,742</u>	<u>0</u>	<u>83,879</u>	<u>370,621</u>

The individual funds included above are:-

	Funds at 2023	Movement in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Unrestricted Funds	286,742	66,844	0	353,586
Restricted Funds:	83,879	115,330	0	199,209
	<u>370,621</u>	<u>182,174</u>	<u>0</u>	<u>552,795</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024

14 Analysis of movements in funds as shown in table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
Unrestricted Funds	772,317	709,634	0	62,683
Restricted Funds:	176,604	57,113	0	119,491
	<u>948,921</u>	<u>766,747</u>	<u>0</u>	<u>182,174</u>

Restricted funds can only be used in accordance with the restricted purposes of the charity's objects. These restrictions arise when specified by the donor or when funds are raised for specific purposes. Such restricted funds include:

The advertising fund in which grants from the community chest are to be applied to the purchase of display boards and advertising materials.

The comfort fund in which monies received are applied to specific individuals to provide extra comforts.

The maintenance fund in which funds received are used to maintain residential property in order to improve the residents' living standards.

Supporting people-office accommodation fund as part of an increase in support payments for the cost of moving to a new office.

Supporting people-training grant as part of an increase in support payments for the training of staff to a higher level.

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

15 Endowment Funds

The charity had no endowment funds in the years ended 30 September 2023 or 2024.

16 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 3 members of the company (2022– 2023 3 members).

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
17 Incoming Resources				
Incoming Resources from generated funds				
Government and public bodies				
Incoming resources of a revenue nature				
Home Income	730,662	0	730,662	685,453
Donations	200	0	200	375
Outreach	30,545	0	30,545	26,596
Other Income	500	0	500	1,280
Small Ave Holding Account	0	67,695	67,695	0
Extra Comforts	0	7,926	7,926	7,511
Recovery of Travel Costs	573	0	573	485
Warrington Intergrates Sports Transfer of Funds	0	0	0	426
WBC Infection Control Grant & Rapid Testing Grants	0	60,000	60,000	8774
Donation from Jo Hughes re Activities and Games for houses	0	0	0	100
Royal Mencap: Legacy re Daisy Tonkinson	0	5,000	5,000	0
Enterprise Credit Union Grant	0	882	882	0
Royal Mencap Donation	0	1,496	1,496	500
Friday Club; Transfer of funds	0	23,205	23,205	25,947
Maintenance Fund Contributions	0	10,400	10,400	10,720
Total	762,481	176,604	939,084	768,167
Total Grants, Legacies and Donations Received	762,481	176,604	939,084	768,167
Total Voluntary Income	762,481	176,604	939,084	768,167
Investment Income				
Investment Income (Bank Interest)	9,837	0	9,837	4,913
Total Investment Income	9,837	0	9,837	4,913
Other incoming resources				
Losses on disposal of fixed assets used by Charity	0	0	0	0
	0	0	0	0
Total Incoming Resources	772,318	176,604	948,921	773,080
18 Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Wages & salaries- charitable activities	500,890	0	500,890	458,096
Long Service Awards to Staff	221	0	221	1,220
Travel Costs- charitable activities	1,171	0	1,171	9,588
Brokerage Costs	13,245	1,496	14,741	
	515,527	1,496	517,023	468,904

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Staff costs in support of charitable activities				
Salaries- Administrative staff	132,544	0	132,544	120131
	<u>132,544</u>	<u>0</u>	<u>132,544</u>	<u>120131</u>
Indirect employee costs				
Training and welfare	2,310	0	2,310	3849
Travel and subsistence	485	0	485	487
DBS Check Payments	228	0	229	266
	<u>3,023</u>	<u>0</u>	<u>3,024</u>	<u>4,602</u>
Premises Costs				
Rent Payable (Including Utility Costs Etc)	37,201	0	37,201	38,672
Insurance	6,881	0	6,881	6,009
Property Costs	1,236	20,057	21,293	12,588
Garden Maintenance	0	1,260	1,260	1,120
	<u>45,319</u>	<u>21,317</u>	<u>66,635</u>	<u>58,389</u>
General administrative expenses				
Telephone and Internet	1,224	0	1,224	1132
Stationery and printing	1,430	0	1,430	1190
Subscriptions	530	0	530	394
Software	447	100	547	583
Bank Charges & Interest Charges	69	0	69	67
Sundry expenses	1,889		1,889	5895
	<u>5,589</u>	<u>100</u>	<u>5,689</u>	<u>9,261</u>
Professional fees in support of charitable activities				
Professional Fees	5,037	0	5,037	4996
	<u>5,037</u>	<u>0</u>	<u>5,037</u>	<u>4,996</u>
Other support costs				
Depreciation of assets used for charitable purposes	1,894	0	1,894	990
Extra Comforts	0	6,601	6,601	6,630
Expenditure on Activities etc for Houses	0	882	882	100
Social Club Expenditure	0	26,717	26,717	2153.14
	<u>1,894</u>	<u>34,200</u>	<u>36,094</u>	<u>9,873</u>
Total Support costs	<u>708,934</u>	<u>57,113</u>	<u>766,047</u>	<u>676,156</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds	Restricted funds	Total funds	Prior Period Total funds
	£	£	£	£
18 Support costs and grants paid				
Costs reallocated from charity support costs				
Total Expended on Charitable Activities	708,934	57,113	766,047	676,156
19 Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Auditors' remuneration	700	0	700	660
Total governance costs	700	0	700	660
	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Profit/Loss on Disposal of Assets	0	0	0	0
	0	0	0	0
			766,747	676,816

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2024**

Restricted funds	Balances	Movements in resources		Balances
	30.09.23	Incoming	Outgoing	30.09.24
	£	£	£	£
Comfort funds	8,028	7926	6,601	9,353
Maintenance Fund	34,617	10,400	13,208	31,809
Small Ave Holding Account	0	67,695	3,422	64,273
Royal Mencap Donation	500	1,496	1,496	500
WBC Infection Control Grant & Rapid Testing Grant (July to September 21)	12	0	0	12
Warrington Intergrates Sports Transfer of Funds	426	0	426	0
RMS Southern Div re Lets Get Digital Grant	4261	0	4,261	-0
Postcode Lottery Grant	0	60,000	4,687	55,313
Royal Mencap: Legacy re Daisy Tonkinson	0	5,000	0	5,000
Enterprise Credit Union Grant	0	882	882	0
Social Club: Transfer of Funds	33370	23,205	26,291	30,284
WBC Workforce Retention Grant	2665	0	0	2,665
	<u>83879</u>	<u>176,604</u>	<u>61,274</u>	<u>199,209</u>

Details of Restricted Funds

Comfort Funds .

Fund comprises monies received in order to provide extra comforts for specified individuals

Maintenance Fund

Funds for the maintenance of property and to cover any expenditure deemed necessary

to maintain residents living standards.

Small Ave Holding Account

Account created for rental income on property less expenditure

Royal Mencap Donation

To be used for the benefit of clients

WBC Infection Control & Rapid Testing (Apr to June 21)

Balance of Grant owed to WBC

Warrington Intergrates Sports Transfer of Funds

Balance of Fund passed to Warrington Mencap

RMS Southern Div re Lets Get Digital Grant

To Purchase Computer Equipment for the Charity

Postcode Lottery Grant

Grant received for the use of the organisation

Royal Mencap: Legacy re Daisy Tonkinson

Enterprise Credit Union Grant

Grant Received towards cost of Holidays for Service Users

Social Club: Transfer of Funds

Funds to assist Club Members

WBC Workforce Retention Grant

Balance of Grant owed to WBC

Warrington Mencap

Appendix 1

**Analysis of total incoming & outgoing Resources by activity
for the year ending 30 September 2024**

	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2024 Total	2023 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	0	939,084	0	0	0	0	939,084	768,167
Activities for generating funds	0	0	0	0	0	0	0	0
Investment income	0	9,837	0	0	0	0	9,837	4,913
Incoming resources from charitable activities								
Other Incoming Resources	0	0	0	0	0	0	0	0
Total Incoming Resources	0	948,921	0	0	0	0	948,921	773,080
Cost of generating funds								
Cost of generating voluntary income	0	0	0	0	0	0	0	0
Fundraising trading-costs of goods and other costs	0	0	0	0	0	0	0	0
Investment management costs	0	0	0	0	0	0	0	0
Cost of charitable activities	0	766,047	0	0	0	0	766,047	676,155
Governance costs	0	700	0	0	0	0	700	660
Other resources expended	0	0	0	0	0	0	0	0
Total resources expended	0	766,747	0	0	0	0	766,747	676,815
Net incoming Resources by activity	0	182,174	0	0	0	0	182,174	96,265

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity
for the year ending 30 September 2024

Nature of support costs	Activities						2024		2023	
	Fundraising	Other	Activity 2	Activity 3	Activity 4	Activity 5	Total	£	Total	£
Management	0	760,463	0	0	0	0	760,463	670,578		
Finance	0	5,037	0	0	0	0	5,037	4,996		
Information technology	0	547	0	0	0	0	547	583		
Human Resources	0	0	0	0	0	0	0	0		
Total support costs analysis by activity	0	766,047	0	0	0	0	766,047	676,156		

2024	2023
£	£

The above amounts are shown in accounts as

Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	766,047	676,156
Support costs for grants paid	0	0
	<u>766,047</u>	<u>676,156</u>

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Warrington Mencap

Appendix 3

Analysis of Total Support Costs by activity
for the year ending 30 September 2024

Nature of support costs	Fundraising	Other Activities					2024		2023	
		£	£	£	£	£	Total	£	Total	£
Management	0	760,463	0	0	0	0	760,463	670,578		
Finance	0	5,037	0	0	0	0	5,037	4,996		
Information technology	0	547	0	0	0	0	547	583		
Human Resources	0	0	0	0	0	0	0	0		
Total support costs analysis by activity										
	0	766,047	0	0	0	0	766,047	676,156		

The above amounts are shown in accounts as

Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	766,047	676,156
Support costs for grants paid	0	0
	<u>766,047</u>	<u>676,156</u>

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Accounts

Registered Charity Number

1126051

Registered Company Number

06378794

Warrington Mencap
Report and Accounts
For The Year Ended
30 September 2023

**Warrington Mencap
Report and accounts
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Warrington Mencap

The report of the trustees for the year ended 30 September 2023

Introduction

Name, registered office and constitution of the charity

The legal registration details are:-

Date of incorporation	21-Sep-07 Company
Registration Number	06378794
The Registered Office is	14 Small Avenue, Warrington, WA2 9ET
Charity Registration Number	1126051
The telephone number is	01925 232260

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The charity's objects are the relief of people with learning disabilities by the provision of help and support for them, their families, dependents and carers.

Public benefit that is provided by the charity

The charity provides an improvement in the life styles of those with learning difficulties and assist in achieving personal contributions to the local community. The charity provides improvements in residents' living standards by improving and maintaining residential properties.

The charity provides extra comforts to specific individuals.

Summary of main activities of the charity in relation to its objects

The charity provided both residential accommodation and outreach support to clients throughout the year.

A review of charitable activities undertaken by the charity

The charity provided residential accommodation on five sites in the Warrington area. At any time there were approximately fifteen residents. In addition, support was provided on an outreach basis for a number of clients. Social activities were regularly organised for members.

Summary of the main achievements of the charity during the year

The charity provided both residential accommodation and outreach support to clients throughout the year.

Warrington Mencap

The report of the trustees for the year ended 30 September 2023

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an incorporated association governed by a trust deed. Eligibility for membership of the charity and membership of the board of trustees is governed by the trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

The trustees are appointed at the charity's Annual General Meeting from the executive committee of trustees.

Any casual vacancy arising during the year is filled by the executive committee of trustees who is appointed at the next Annual General Meeting.

No third party has the right to appoint a trustee.

The policies and procedures adopted for the induction and training of trustees.

Staff receive full training in first aid, food hygiene, fire marshalling, handling, risk assessment and in respect of vulnerable adults.

The organisational structure of the charity and how decisions are made.

The trustees delegate the day to day management of the trust to 3 managers covering the areas of operational and financial management.

The trustees review the major risks faced by the charity and by maintaining reserves at current levels and by annually reviewing financial systems believe that the charity will have sufficient resources to meet adverse conditions. Staff receive training in respect of vulnerable adults, first aid, food hygiene, fire marshalling, handling and risk assessment.

Financial Review

Policies on reserves

Reserves have been increased to current levels and will continue to be maintained at such levels that the charity is sufficiently robust to weather any future adverse conditions.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Warrington Mencap

The report of the trustees for the year ended 30 September 2023

Transactions and Financial position

The financial statements are set out on pages 12 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of £97,090 (prior year £41,373) and net realised outgoing/incoming resources of a capital nature of £826 (prior year £1,756), making net overall realised incoming/outgoing resources of £96,264 (prior year £40,117).

The total reserves at the year end after accounting for unrealised losses/ after revaluing investments of £370,621 (prior year £274,357), stand at £274,357 (prior year £275,357). Free unrestricted liquid reserves amounted to £446,183 (prior year £400,649).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Additions of plant and machinery of £826 were made in the year whilst no assets were disposed during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

The members of the Board of Trustees of the Charity during the year ended

30th September 2023 were

John Chamberlain (Resigned 19th October 2023)

John Muir

Andrew Mc Dade

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Dorothy Pritchard MBE (Appointed 19th October 2023)

John Muir

Andrew Mc Dade

Bankers

HSBC

11 Bridge Street

Warrington

WA1 2EY

Warrington Mencap

The report of the trustees for the year ended 30 September 2023 Independent Examiner

Paul McLachlan
Chartered Certified Accountant
47 Manvers Road
Childwall
Liverpool
L16 3NP

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and the apply them consistently,
- make judgements and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 24th May 2024

.
Dorothy Pritchard MBE
Director and Trustee

Approved by the board of trustees on 24th May 2024.

Warrington Mencap

Independent Examiner's Report to the trustees of the charity

I report on the financial statements of the Charity on pages 7 to 20 for the year ended 30 September 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of trustees and examiner .

As described on page 1, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination. Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:

-
- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity

Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Warrington Mencap

Independent examiner's report to the trustees of Warrington Mencap (‘the Company’)

I report to the charity trustees on my examination of the accounts of Company for the year ended 30th September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company, (and also it's directors for the purpose of company law) you are responsible of the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the 2006 Act').

Having satisfied myself that the account of the Company 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 accounts as carried out under the Charities Act 2001, s. 145 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under s.145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the company's gross turnover exceeded £250,000 your examination must be a member of a body listed in s 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept as respect of the Company as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records, or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examiners, or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (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 accounts to be reached.

Signed.....

Paul McLachlan
Association of Chartered Certified Accountants
47 Manvers Road, Childwall, Liverpool L16 3NP

Dated.....

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2022

		Unrestricted	Restricted	Total	Last Year
	Notes	Funds	Funds	2023	Total Funds
		2023	2023		2022
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income	17	714,189	53,978	768,167	672,591
Investment Income		4,913	0	4,913	211
Other Incoming Resources					
Total incoming resources		<u>719,102</u>	<u>53,978</u>	<u>773,080</u>	<u>672,802</u>
Costs of Charitable activities	18	654,499	21,657	676,156	632,175
Governance Costs	19	660		660	510
Total resources expended		<u>655,159</u>	<u>21,657</u>	<u>676,816</u>	<u>632,685</u>
Net incoming resources					
before transfers between funds		<u>63,943</u>	<u>32,321</u>	<u>96,264</u>	<u>40,117</u>
Gross transfers between funds					
Net incoming resources before					
Other recognised gains and losses		<u>63,943</u>	<u>32,321</u>	<u>96,264</u>	<u>40,117</u>
Other recognised gains and losses					
Net movements in funds		<u>63,943</u>	<u>32,321</u>	<u>96,264</u>	<u>40,117</u>
Interfund Transfers		0	0	0	0
Total funds brought forward		222,799	51,558	274,357	234,240
Total funds carried forward		<u>286,742</u>	<u>83,879</u>	<u>370,621</u>	<u>274,357</u>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds shown in the Balance Sheet on page 9 as required by to the SORP.

All activities derive from continuing operations

The notes on pages 16 to 24 form an integral part of these accounts.

Warrington Mencap**Statement of Financial Activities****for the year ended 30th September 2023****Income and Expenditure Accounts as required by the Companies Act****for the year ended 30 September 2023**

	2023	2022
	£	£
Turnover	768,167	672,591
Direct costs of turnover	<u>676,156</u>	<u>632,175</u>
Gross surplus	92,011	40,416
Governance Costs	660	510
Operating surplus	<u>91,351</u>	<u>39,906</u>
Gains on disposal of fixed assets		
Interest receivable	4,913	211
Surplus on ordinary activities before tax	<u>96,264</u>	<u>40,117</u>
Surplus for financial year	96,264	40,117
Gift Aid payments		
Retained surplus for the financial year	<u>96,264</u>	<u>40,117</u>

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2023

Statement of Total Recognised Gains and Losses
for the year ended 30 September 2023

	2023	2022
	£	£
Excess of Expenditure over income before realisation of assets	96,264	40,117
losses on disposal of fixed assets used by the Charity		
Profit per Profit and Loss account	96,264	40,117
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	96,264	40,117

Movements in revenue and capital funds
for the year ending 30 September 2020

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Funds
	2023	2023	2023	2022
	£	£	£	£
Accumulated funds brought forward	222,799	51,558	274,357	234,240
Recognised gains and losses before transfers	63,943	32,321	96,264	40,117
	286,742	83,879	370,621	274,357
Closing revenue accumulated funds	286,742	83,879	370,621	274,357

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2023

Summary of funds	Designated Funds 2023 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Funds 2022 £
Revenue accumulated funds	0	286,742	83,879	370,621	274,357

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 24 form an integral part of these accounts.

Warrington Mencap

Balance Sheet as at 30 September 2023

		2023 £	2022 £
Intangible assets	Notes		
Tangible assets	9	3,959	4,122
Total fixed assets		3,959	4,122
Current assets			
Debtors	10	31,734	7,568
Cash at bank and in hand		446,183	400,649
Total current assets		477,917	408,217
Creditors:-			
amounts due within one year	11	111,255	137,982
Net current assets		366,662	270,235
Total assets less current liabilities		370,621	274,357
Creditors:-			
amounts due more than one year			
Provision for liabilities and charges			
Net assets excluding pensions assets/liability		370,621	274,357
Net assets including pensions assets/liability		370,621	274,357
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds		286,742	222,799
Designated revenue funds			
Unrestricted capital funds			
Designated fixed assets			
Total unrestricted funds		286,742	222,799
Restricted revenue funds			
Restricted revenue accumu- lated funds		83,879	51,558
Restricted fixed asset funds			
Total restricted funds		83,879	51,559
Total charity funds		370,621	274,357

**Warrington Mencap
Company Number 06378794
Balance Sheet
as at 30 September 2023**

The directors are satisfied that for the year ended on 30th September 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Dorothy Pritchard MBE
Director and Trustee
Approved by the board of trustees on 24th May 2024

The notes on pages 13 to 26 form an integral part of these accounts.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

**1 Accounting policies
Basis of preparation of the accounts**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends are included in the income and expenditure account when they are declared at an amount which includes the tax credit recoverable from the Inland Revenue. Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

Bank Interest received is included on an actual receipts basis.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is accounted for on an accruals basis and aggregated under costs related to that category. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

The costs of raising and generating funds shall include dealing costs, and management and advisory fees incurred in respect of investment management .

Charitable activities

Charitable expenditure shall include all expenditure directly related to the objects of the charity including the following :

The cost of goods and services and ancillary trading costs that have been incurred in charitable activities. The Manager and Associate Manager are involved with project development and therefore the relevant salary costs are treated as direct charitable expenditure.

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities. Resources expended include attributable VAT which cannot be recovered.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into. Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 20% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lesser are charged to the Statement of Financial Activities as incurred. Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year	2023	2022
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	768,167	672,591
and after charging:-		
Depreciation of owed fixed assets	990	1030
Rentals under operating lessees	30,706	28776
Auditors' remuneration	660	510

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 21 to 27, which should be read together with these notes. An analysis of support costs by activity (TABLE 4) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text.

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

5 Material legacies that have been notified but not included in the Statement of Financial Activities

None

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

6 Investment income	2023	2022
	£	£
Bank deposits investment received	4,913	211
 7 Staff Costs and Emoluments	 2023	 2022
	£	£
Gross salaries	578,227	536,830
 Numbers of full time employees of full time equivalents	 2023	 2022
	19	19

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

8 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

9 Tangible functional fixed assets

	Plant Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 October 2022	19809
Additions	826
At 30 September 2023	<u>20635</u>
Accumulated depreciation and impairment provisions	
At 1 October 2022	15686
Depreciation on revaluation Charge for the year	990
At 30 September 2023	<u>16676</u>
Net book value	
At 30 September 2023	<u>3959</u>
At 30 September 2022	<u>4122</u>

10 Debtors

	2023 £	2022 £
Trade debtors	2,348	1,395
Other debtors	29,387	6,174
	<u>31,734</u>	<u>7,568</u>

11 Creditors; amounts falling due within one year

	2023 £	2022 £
Accruals & Creditors	88,031	116,838
Social security & other taxes	23,224	21,145
	<u>111,255</u>	<u>137,982</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023

12 Analysis of the Net movements in Funds

	2023	2022
	£	£
Net Movement in funds from Statement of Financial Activities	96,264	40,117
Net recourses applied on functional assets	0	0
Net movement in funds available for future activities	<u>96,264</u>	<u>40,117</u>

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 30 September 2023	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	3,959	0	0	3,959
Current Assets	394,038	0	83,879	477,918
Current Liabilities	-111,255	0	0	-111,255
	<u>286,742</u>	<u>0</u>	<u>83,879</u>	<u>370,621</u>

At 1 October 2022	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	4,122	0	0	4,122
Current Assets	356,659	0	51,559	408,217
Current Liabilities	-137,982	0	0	-137,982
	<u>222,799</u>	<u>0</u>	<u>51,559</u>	<u>274,357</u>

14 The individual funds included above are:-

	Funds at 2022	Movement in Funds as below	Transfers Between funds	Funds at 2023
	£	£	£	£
Unrestricted Funds	222,799	63,943	0	286,742
Restricted Funds:	51,559	32,321	0	83,879
	<u>274,357</u>	<u>96,264</u>	<u>0</u>	<u>370,621</u>

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

Analysis of movements in funds as shown in table above

	Incoming	Outgoing	Gains &	Movement
	Resources	Resources	Losses	in funds
	£	£	£	£
Unrestricted Funds	719,102	655,159	0	63,943
Restricted Funds:	53,978	21,657	0	32,321
	<u>773,080</u>	<u>676,816</u>	<u>0</u>	<u>96,264</u>

Restricted funds can only be used in accordance with the restricted purposes of the charity's objects. These restrictions arise when specified by the donor or when funds are raised for specific purposes. Such restricted funds include:

The advertising fund in which grants from the community chest are to be applied to the purchase of display boards and advertising materials.

The comfort fund in which monies received are applied to specific individuals to provide extra comforts.

The maintenance fund in which funds received are used to maintain residential property in order to improve the residents' living standards.

Supporting people-office accommodation fund as part of an increase in support payments for the cost of moving to a new office.

Supporting people-training grant as part of an increase in support payments for the training of staff to a higher level.

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

15 Endowment Funds

The charity had no endowment funds in the years ended 30 September 2022 or 2023.

16 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 3 members of the company (2022- 3 members).

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
17 Incoming Resources				
Incoming Resources from generated funds				
Government and public bodies Incoming resources of a revenue nature				
Home Income	685,453	0	685,453	606,668
Donations	375	0	375	4,104
Outreach	26,596	0	26,596	29,865
Other Income	1,280	0	1,280	350
Extra Comforts	0	7,511	7,511	7,198
Recovery of Travel Costs	485	0	485	257
Warrington Intergrated Sports Transfer of Funds	0	426	426	0
WBC Infection Control Grant & Rapid Testing Grants	0	0	0	2610
WBC Workforce Retention Grant	0	100	100	7,326
RMS Southern Div re Lets Get Digital Grant	0	0	0	2,262
RMS Southern Div re Lets Get Digital Grant	0	0	0	835
Transfer of Funds from Mid Cheshire Mencap	0	500	500	0
Clubs; Transfer of funds	0	34,721	34,721	736
Maintenance Fund Contributions	0	10,720	10,720	10,380
Total	714,189	53,978	768,167	672,591
Total Grants, Legacies and Donations Received	714,189	53,978	768,167	672,591
Total Voluntary Income	714,189	53,978	768,167	672,591
Investment Income				
Investment Income (Bank Interest)	4,913	0	4,913	211
Total Investment Income	4,913	0	4,913	211
Other incoming resources				
Losses on disposal of fixed assets used by Charity	0	0	0	0
	0	0	0	0
Total Incoming Resources	719,102	53,978	773,080	672,802
18 Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Wages & salaries- charitable activities	458,096	0	458,096	426,765
Long Service Awards to Staff	1,220	0	1,220	0
Travel Costs- charitable activities	9,588	0	9,588	4,162
	468,904	0	468,904	430,926

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Staff costs in support of charitable activities				
Salaries- Administrative staff	120,131	0	120,131	117,424
	<u>120,131</u>	<u>0</u>	<u>120,131</u>	<u>117,424</u>
Indirect employee costs				
Training and welfare	3,849	0	3,849	765
Travel and subsistence	487	0	487	512
DBS Check Payments	266	0	266	558
	<u>4,602</u>	<u>0</u>	<u>4,602</u>	<u>1,835</u>
Premises Costs				
Rent Payable (Including Utility Costs Etc)	38,672	0	38,672	29,745
Insurance	6,009	0	6,009	5,129
Other Property Costs	5,148	7,440	12,588	18,451
Garden Maintenance	0	1,120	1,120	1,120
	<u>49,829</u>	<u>8,560</u>	<u>58,389</u>	<u>54,445</u>
General administrative expenses				
Telephone and Internet	1,132	0	1,132	1,524
Stationery and printing	1,190	0	1,190	1,179
Subscriptions	394	0	394	386
Software	483	100	583	474
Bank Charges & Interest Charges	67	0	67	60
Sundry expenses	1,781	4,114	5,895	9,468
	<u>5,047</u>	<u>4,214</u>	<u>9,261</u>	<u>13,092</u>
Professional fees in support of charitable activities				
Professional Fees	4,996	0	4,996	4,800
	<u>4,996</u>	<u>0</u>	<u>4,996</u>	<u>4,800</u>
Other support costs				
Depreciation of assets used for charitable purposes	990	0	990	1,030
Extra Comforts	0	6,630	6,630	8,623
Expenditure on Activities etc for Houses	0	100	100	0
Social Club Expenditure	0	2,153	2,153	0
	<u>990</u>	<u>8,883</u>	<u>9,873</u>	<u>9,653</u>
Total Support costs	<u>654,499</u>	<u>21,657</u>	<u>676,156</u>	<u>632,174</u>

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

Management and administration costs

in support of charitable activities

	Unrestricted funds	Restricted funds	Total funds	Prior Period Total funds
	£	£	£	£
18 Support costs and grants paid				
Costs reallocated from charity support costs				
Total Expended on Charitable Activities	654,499	21,657	676,156	632,174
19 Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Auditors' remuneration	<u>660</u>	<u>0</u>	<u>660</u>	<u>510</u>
Total governance costs	<u>660</u>	<u>0</u>	<u>660</u>	<u>510</u>
	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Profit/Loss on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			676,816	575,372

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2023**

Restricted funds	Balances 30.09.22 £	Movements in resources		Balances 30.09.23 £
		Incoming £	Outgoing £	
Comfort funds	7,147	7511	6,630	8,028
Maintenance Fund	32,458	10,720	8,560	34,617
Royal Mencap Donation	0	500	0	500
Expenditure on Activities etc for Houses Re Jo Hughes	0	100	100	0
WBC Workforce Retention Grant	2665	0	0	2,665
WBC Infection Control Grant & Rapid Testing Grant (July to September 21)	12	0	0	12
RMS Southern Div re Lets Get Digital Grant	4361	0	100	4,261
Warrington Integrated Sports Transfer of Funds	0	426	0	426
Social Club: Transfer of Funds	4917	34,721	6,267	33,370
	<u>51,558</u>	<u>53,978</u>	<u>21,657</u>	<u>83,879</u>

Details of Restricted Funds

Comfort Funds .

Fund comprises monies received in order to provide extra comforts for specified individuals

Maintenance Fund

Funds for the maintenance of property and to cover any expenditure deemed necessary to maintain residents living standards.

Royal Mencap Donation

To be used for the benefit of clients

Expenditure on Activities etc for Houses Re Jo Hughes

Donation given to purchase activities for clients

WBC Workforce Retention Grant

Balance of Grant owed to WBC

WBC Infection Control & Rapid Testing (July to September 21)

Balance of Grant owed to WBC

RMS Southern Div re Lets Get Digital Grant

To Purchase Computer Equipment for Charity

Warrington Intergrates Sports Transfer of Funds

Balance of Fund passed to Warrington Mencap

Social Club: Transfer of Funds

Funds to assist Club Members

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity
for the year ending 30 September 2023

Nature of support costs	Fundraising	Activities					2023 Total	2022 Total
		Other	Activity 2	Activity 3	Activity 4	Activity 5		
	£	£	£	£	£	£	£	£
Management	0	670,578	0	0	0	0	670,578	626,901
Finance	0	4,996	0	0	0	0	4,996	4,800
Information technology	0	583	0	0	0	0	583	474
Human Resources	0	0	0	0	0	0	0	0
Total support costs analysis by activity								
	0	676,156	0	0	0	0	676,156	632,175

The above amounts are shown in accounts as

Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	676,156	632,175
Support costs for grants paid	0	0
	<u>676,156</u>	<u>632,175</u>

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Warrington Mencap

Appendix 3

Analysis of Total Support Costs by activity for the year ending 30 September 2023

Nature of support costs	Fundraising	Other	Activities					2023	2022
			£	£	£	£	£	Total	Total
Management	0	670,578	0	0	0	0	0	670,578	626,901
Finance	0	4,996	0	0	0	0	0	4,996	4,800
Information technology	0	583	0	0	0	0	0	583	474
Human Resources	0	0	0	0	0	0	0	0	0
Total support costs analysis by activity									
	0	676,156	0	0	0	0	0	676,156	632,175

The above amounts are shown in accounts as

Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	676,156	632,175
Support costs for grants paid	0	0
	<u>676,156</u>	<u>632,175</u>

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Accounts

Registered Charity Number

1126051

Registered Company Number

06378794

Warrington Mencap
Report and Accounts
For The Year Ended
30 September 2022

**Warrington Mencap
Report and accounts
Contents**

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Detailed Statement of Financial Activities	21 to 23

Warrington Mencap

The report of the trustees for the year ended 30 September 2022

Introduction

Name, registered office and constitution of the charity

The legal registration details are:-

Date of incorporation	21-Sep-07 Company
Registration Number	06378794
The Registered Office is	14 Small Avenue, Warrington, WA2 9ET
Charity Registration Number	1126051
The telephone number is	01925 232260

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The charity's objects are the relief of people with learning disabilities by the provision of help and support for them, their families, dependents and carers.

Public benefit that is provided by the charity

The charity provides an improvement in the life styles of those with learning difficulties and assist in achieving personal contributions to the local community. The charity provides improvements in residents' living standards by improving and maintaining residential properties.

The charity provides extra comforts to specific individuals.

Summary of main activities of the charity in relation to its objects

The charity provided both residential accommodation and outreach support to clients throughout the year.

A review of charitable activities undertaken by the charity

The charity provided residential accommodation on five sites in the Warrington area. At any time there were approximately fifteen residents. In addition, support was provided on an outreach basis for a number of clients. Social activities were regularly organised for members.

Summary of the main achievements of the charity during the year

The charity provided both residential accommodation and outreach support to clients throughout the year.

Warrington Mencap

The report of the trustees for the year ended 30 September 2022

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an incorporated association governed by a trust deed. Eligibility for membership of the charity and membership of the board of trustees is governed by the trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

The trustees are appointed at the charity's Annual General Meeting from the executive committee of trustees.

Any casual vacancy arising during the year is filled by the executive committee of trustees who is appointed at the next Annual General Meeting.

No third party has the right to appoint a trustee.

The policies and procedures adopted for the induction and training of trustees.

Staff receive full training in first aid, food hygiene, fire marshalling, handling, risk assessment and in respect of vulnerable adults.

The organisational structure of the charity and how decisions are made.

The trustees delegate the day to day management of the trust to 3 managers covering the areas of operational and financial management.

The trustees review the major risks faced by the charity and by maintaining reserves at current levels and by annually reviewing financial systems believe that the charity will have sufficient resources to meet adverse conditions. Staff receive training in respect of vulnerable adults, first aid, food hygiene, fire marshalling, handling and risk assessment.

Financial Review

Policies on reserves

Reserves have been increased to current levels and will continue to be maintained at such levels that the charity is sufficiently robust to weather any future adverse conditions.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Warrington Mencap

The report of the trustees for the year ended 30 September 2022

Transactions and Financial position

The financial statements are set out on pages 12 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of £41,873 (prior year £41,848) and net realised outgoing/incoming resources of a capital nature of £1,756 (prior year £3,804), making net overall realised incoming/outgoing resources of £40,117 (prior year £38,044).

The total reserves at the year end after accounting for unrealised losses/ after revaluing investments of £274,357 (prior year £234,240), stand at £274,357 (prior year £234,240). Free unrestricted liquid reserves amounted to £400,649 (prior year £286,783).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Additions of plant and machinery of £1,756 were made in the year whilst no assets were disposed during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

The members of the Board of Trustees of the Charity during the year ended

30th September 2021 were

John Chamberlain

John Muir

Andrew Mc Dade

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

John Chamberlain

John Muir

Andrew Mc Dade

Bankers

HSBC

11 Bridge Street

Warrington

WA1 2EY

Warrington Mencap

The report of the trustees for the year ended 30 September 2022 Independent Examiner

Paul McLachlan
Chartered Certified Accountant
47 Manvers Road
Childwall
Liverpool
L16 3NP

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and the apply them consistently,
- make judgements and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 11th October 2022

John Chamberlain
Director and Trustee

Approved by the board of trustees on 1st June 2023

Warrington Mencap

Independent Examiner's Report to the trustees of the charity

I report on the financial statements of the Charity on pages 7 to 20 for the year ended 30 September 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of trustees and examiner .

As described on page 1, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination. Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:

-
- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity

Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Warrington Mencap

Independent examiner's report to the directors of Warrington Mencap

I report to the charity trustees on my examination of the accounts of Warrington Mencap for the year ending 30th September 2022.

Responsibilities and basis of report

As the Directors of Warrington Mencap, you are responsible for the preparation of the accounts of the charity in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts of charity are not required by law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examiner can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report to is limited those specific matters set out in the independent examiners statement.

Independent examiner's statement

Since the company's gross turnover exceeded £250,000 your examination 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 ACCA, which is one of the listed bodies.

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

- 1.accounting records, with respect to the company were not kept as required by section 130 of the 2011 Act and, 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 requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examiners, or
- 4.the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Standard application in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed.....

Paul McLachlan

Association of Chartered Certified Accountants

47 Manvers Road, Childwall, Liverpool L16 3NP

Dated.....

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Last Year Total Funds 2021 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income		641,243	31,348	672,591	613,396
Investment Income		211	0	211	21
Other Incoming Resources					
Total incoming resources		<u>641,454</u>	<u>31,348</u>	<u>672,802</u>	<u>613,417</u>
Costs of Charitable activities		593,982	38,193	632,175	574,841
Governance Costs		510		510	532
Total resources expended		<u>594,492</u>	<u>38,193</u>	<u>632,685</u>	<u>575,373</u>
Net incoming resources before transfers between funds		<u>46,962</u>	<u>-6,846</u>	<u>40,117</u>	<u>38,044</u>
Gross transfers between funds					
Net incoming resources before		<u>46,962</u>	<u>-6,846</u>	<u>40,117</u>	<u>38,044</u>
Other recognised gains and losses		<u>46,962</u>	<u>-6,846</u>	<u>40,117</u>	<u>38,044</u>
Other recognised gains and losses					
Net movements in funds		<u>46,962</u>	<u>-6,846</u>	<u>40,117</u>	<u>38,044</u>
Interfund Transfers		1,766	-1,766	0	0
Total funds brought forward		174,069	60,171	234,240	196,196
Total funds carried forward		<u>222,799</u>	<u>51,559</u>	<u>274,357</u>	<u>234,240</u>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds shown in the Balance Sheet on page 9 as required by to the SORP.

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap

Statement of Financial Activities

for the year ended 30th September 2022

Income and Expenditure Accounts as required by the Companies Act

for the year ended 30 September 2022

	2022	2021
	£	£
Turnover	672,591	613,396
Direct costs of turnover	<u>632,175</u>	<u>574,841</u>
Gross surplus	40,416	38,555
Governance Costs	510	532
Operating surplus	<u>39,906</u>	<u>38,023</u>
Gains on disposal of fixed assets		
Interest receivable	211	21
Surplus on ordinary activities before tax	<u>40,117</u>	<u>38,044</u>
Surplus for financial year	40,117	38,044
Gift Aid payments		
Retained surplus for the financial year	<u>40,117</u>	<u>38,044</u>

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

**Warrington Men-
cap
Statement of Financial Activi-
ties
for the year ended 30th September 2022**

**Statement of Total Recognised Gains and Losses
for the year ended 30 September 2022**

	2022	2021
	£	£
Excess of Expenditure over income before realisation of as- sets	40,117	38,044
losses on disposal of fixed assets used by the Charity		
Profit per Profit and Loss ac- count	40,117	38,044
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	40,117	38,044

**Movements in revenue and capital funds
for the year ending 30 September 2020**

Revenue accumulated funds	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Funds 2021 £
Accumulated funds brought for- ward	174,069	60,171	234,240	196,196
Recognised gains and losses before transfers	46,962	-6,846	40,117	38,044
	<u>221,032</u>	<u>53,325</u>	<u>274,357</u>	<u>234,240</u>
Closing revenue accumulated funds	221,032	53,325	274,357	234,240

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2021

Summary of funds	Designated Funds 2022 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Funds 2021 £
Revenue accumulated funds	0	222,799	51,559	274,357	234,240

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap

Balance Sheet as at 30 September 2022

	2022 £	2021 £
Intangible assets		
Tangible assets	4,122	3,397
Total fixed assets	4,122	3,397
Current assets		
Debtors	7,568	26,918
Cash at bank and in hand	400,649	286,783
Total current assets	408,217	313,701
Creditors:-		
amounts due within one year	137,982	82,858
Net current assets	270,235	230,843
Total assets less current liabilities	274,357	234,240
Creditors:-		
amounts due more than one year		
Provision for liabilities and charges		
Net assets excluding pensions assets/liability	274,357	234,240
Net assets including pensions assets/liability	274,357	234,240
The funds of the charity		
Unrestricted income funds		
Unrestricted revenue accumulated funds	222,799	174,070
Designated revenue funds		
Unrestricted capital funds		
Designated fixed assets		
Total unrestricted funds	222,799	174,070
Restricted revenue funds		
Restricted revenue accumulated funds	51,559	60,170
Restricted fixed asset funds		
Total restricted funds	51,559	60,170
Total charity funds	274,357	234,240

**Warrington Mencap
Company Number 06378794
Balance Sheet
as at 30 September 2022**

The directors are satisfied that for the year ended on 30th September 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

John Muir
Director and Trustee
Approved by the board of trustees on 1st June 2023

The notes on pages 13 to 26 form an integral part of these accounts.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

**1 Accounting policies
Basis of preparation of the accounts**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends are included in the income and expenditure account when they are declared at an amount which includes the tax credit recoverable from the Inland Revenue. Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

Bank Interest received is included on an actual receipts basis.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is accounted for on an accruals basis and aggregated under costs related to that category. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

The costs of raising and generating funds shall include dealing costs, and management and advisory fees incurred in respect of investment management .

Charitable activities

Charitable expenditure shall include all expenditure directly related to the objects of the charity including the following :

The cost of goods and services and ancillary trading costs that have been incurred in charitable activities. The Manager and Associate Manager are involved with project development and therefore the relevant salary costs are treated as direct charitable expenditure.

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities. Resources expended include attributable VAT which cannot be recovered.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into. Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 20% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lesser are charged to the Statement of Financial Activities as incurred. Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year	2022	2021
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	672,591	613,396
and after charging:-		
Depreciation of owed fixed assets	1030	189
Rentals under operating lessees	28,776	27600
Auditors' remuneration	510	492

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 21 to 27, which should be read together with

these notes. An analysis of support costs by activity (TABLE 4) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text.

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

5 Material legacies that have been notified but not included in the Statement of Financial Activities

None

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

6 Investment income	2022	2021
	£	£
Bank deposits investment received	211	21
 7 Staff Costs and Emoluments	 2022	 2021
	£	£
Gross salaries	536,830	495,334
 Numbers of full time employees of full time equivalents	 2022	 2021
	19	19

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

8 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

9 Tangible functional fixed assets

	Plant Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 October 2021	18053
Additions	1756
At 30 September 2022	<u>19810</u>
Accumulated depreciation and impairment provisions	
At 1 October 2021	14656
Depreciation on revaluation	
Charge for the year	1030
At 30 September 2022	<u>15686</u>
Net book value	
At 30 September 2022	<u>4124</u>
At 30 September 2021	<u>3397</u>

10 Debtors

	2022	2021
	£	£
Trade debtors	1,395	1,089
Other debtors	6,174	25,829
	<u>7,568</u>	<u>26,918</u>

11 Creditors; amounts falling due within one year

	2022	2021
	£	£
Accruals & Creditors	111,251	64,067
Social security & other taxes	21,145	18,790
	<u>132,396</u>	<u>82,858</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022

12 Analysis of the Net movements in Funds

	2022	2021
	£	£
Net Movement in funds from Statement of Financial Activities	40,117	38,044
Net recourses applied on functional assets	0	0
Net movement in funds available for future activities	<u>40,117</u>	<u>38,044</u>

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 30 September 2022	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	4,122	0	0	4,122
Current Assets	356,659	0	51,559	408,217
Current Liabilities	-137,982	0	0	-137,982
	<u>222,799</u>	<u>0</u>	<u>51,559</u>	<u>274,357</u>

At 1 October 2021	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	3,397	0	0	3,397
Current Assets	253,531	0	60,170	313,701
Current Liabilities	-82,858	0	0	-82,858
	<u>174,070</u>	<u>0</u>	<u>60,170</u>	<u>234,240</u>

The individual funds included above are:-

	Funds at 2021	Move-ment in Funds as below	Transfers Between funds	Funds at 2022
	£	£	£	£
Unrestricted Funds	174,070	48,728	0	222,799
Restricted Funds:	60,170	-8,611	0	51,559
	<u>234,240</u>	<u>40,117</u>	<u>0</u>	<u>274,357</u>

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

Analysis of movements in funds as shown in table above

	Incoming Resources £	Outgoing Re- sources £	Gains & Losses £	Movement in funds £
Unrestricted Funds	641,454	594,492	0	46,962
Restricted Funds:	31,348	38,193	0	-6,845
	<u>672,802</u>	<u>632,685</u>	<u>0</u>	<u>40,117</u>

Restricted funds can only be used in accordance with the restricted purposes of the charity's objects. These restrictions arise when specified by the donor or when funds are raised for specific purposes. Such restricted funds include:

The advertising fund in which grants from the community chest are to be applied to the purchase of display boards and advertising materials.

The comfort fund in which monies received are applied to specific individuals to provide extra comforts.

The maintenance fund in which funds received are used to maintain residential property in order to improve the residents' living standards.

Supporting people-office accommodation fund as part of an increase in support payments for the cost of moving to a new office.

Supporting people-training grant as part of an increase in support payments for the training of staff to a higher level.

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

15 Endowment Funds

The charity had no endowment funds in the years ended 30 September 2021 or 2022.

16 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 3 members of the company (2021 - 3 members).

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted funds £	Restrict- ed funds £	Total funds £	Prior Peri- od Total funds £
Incoming Resources				
Incoming Resources from generated funds				
Government and public bodies				
Incoming resources of a revenue nature				
Home Income	606,668	0	606,668	535,595
Donations	4,104	0	4,104	935
Outreach	29,865	0	29,865	30,456
Recovery of Costs for staff taking Covid-19 Tests	0	0	0	1705
Other Income	350	0	350	1,077
Extra Comforts	0	7,198	7,198	6,302
Recovery of Travel Costs	257	0	257	54
WBC Covid-19 Contingency Grants	0	0	0	1,590
WBC Infection Control Grant & Rapid Testing Grants	0	2,610	2,610	4453
WBC Workforce Retention Grant	0	7,326	7,326	0
RMS Southern Div re Lets Get Digital Grant	0	2,262	2,262	6,500
RMS Southern Div re Lets Get Digital Grant	0	835	835	0
Transfer of Funds from Mid Cheshire Mencap	0	0	0	8375
Friday Club; Transfer of funds	0	736	736	4480
Maintenance Fund Contributions	0	10,380	10,380	11,874
Total	641,243	31,348	672,591	613,396
Total Grants, Legacies and Donations Received	641,243	31,348	672,591	613,396
Total Voluntary Income	641,243	31,348	672,591	613,396
Investment Income				
Investment Income (Bank Interest)	211	0	211	21
Total Investment Income	211	0	211	21
Other incoming resources				
Losses on disposal of fixed assets used by Charity	0	0	0	0
	0	0	0	0
Total Incoming Resources	641,454	31,348	672,802	613,417
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Wages & salaries- charitable activities	426,765	0	426,765	403,926
Travel Costs- charitable activities	4,162	0	4,162	449
	430,926	0	430,926	404,375

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restrict- ed funds £	Total funds £	Prior Peri- od Total funds £
Staff costs in support of charitable activities				
Salaries- Administrative staff	110,065	7,359	117,424	96,940
	<u>110,065</u>	<u>7,359</u>	<u>117,424</u>	<u>96,940</u>
Indirect employee costs				
Training and welfare	765	0	765	699
Travel and subsistence	512	0	512	2,209
PPE Expenditure	0	0	0	500
DBS Check Payments	558	0	558	326
	<u>1,835</u>	<u>0</u>	<u>1,835</u>	<u>3,734</u>
Premises Costs				
Rent Payable	29,745	0	29,745	27,600
Insurance	5,129	0	5,129	4,399
Other Property Costs	6,035	12,416	18,451	25,064
Garden Maintenance	0	1,120	1,120	1,120
	<u>40,909</u>	<u>13,536</u>	<u>54,445</u>	<u>58,184</u>
General administrative expenses				
Telephone and fax	1,524	0	1,524	1,588
Stationery and printing	1,179	0	1,179	1,272
Subscriptions	386	0	386	403
Software	474	0	474	371
Bank Charges & Interest Charges	60	0	60	0
Sundry expenses	794	8,675	9,468	10,599
	<u>4,417</u>	<u>8,675</u>	<u>13,092</u>	<u>4,693</u>
Professional fees in support of charitable activities				
Professional Fees	4,800	0	4,800	2,313
	<u>4,800</u>	<u>0</u>	<u>4,800</u>	<u>2,313</u>
Other support costs				
Depreciation of assets used for charitable purposes	1,030	0	1,030	1,161
Extra Comforts	0	8,623	8,623	3,442
	<u>1,030</u>	<u>8,623</u>	<u>9,653</u>	<u>4,603</u>
Total Support costs	<u>593,981</u>	<u>38,193</u>	<u>632,174</u>	<u>574,841</u>

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2022**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restrict- ed funds £	Total funds £	Prior Peri- od Total funds £
Support costs and grants paid				
Costs reallocated from charity support costs				
Total Expended on Charitable Activities	593,981	38,193	632,174	574,841

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Specific governance costs

Auditors' remuneration	510	0	510	532
Total governance costs	510	0	510	532

	Unrestricted funds £	Restrict- ed funds £	Total funds £	Prior Peri- od Total funds £
Profit/Loss on Disposal of Assets	0	0	0	0
	0	0	0	0

Warrington Mencap

Appendix 1

Analysis of total incoming & outgoing Resources by activity for the year ending 30 September 2022

	Fundraising					Other Activities					2022	2021
	£	£	£	£	£	£	£	£	£	£	Total	Total
Incoming resources from generated funds												
Voluntary Income	0	672,591	0	0	0	0	0	0	672,591	613,396		
Activities for generating funds	0	0	0	0	0	0	0	0	0	0		
Investment income	0	211	0	0	0	0	0	0	211	21		
Incoming resources from charitable activities												
Other Incoming Resources	0	0	0	0	0	0	0	0	0	0		
Total Incoming Resources	0	672,802	0	0	0	0	0	0	672,802	613,417		
Cost of generating funds												
Cost of generating voluntary income	0	0	0	0	0	0	0	0	0	0		
Fundraising trading-costs of goods and other costs	0	0	0	0	0	0	0	0	0	0		
Investment management costs	0	0	0	0	0	0	0	0	0	0		
Cost of charitable activities												
Governance costs	0	632,175	0	0	0	0	0	0	632,175	574,841		
Other resources expended	0	510	0	0	0	0	0	0	510	532		
Total resources expended	0	632,685	0	0	0	0	0	0	632,685	575,373		
Net incoming Resources by activity	0	40,117	0	0	0	0	0	0	40,117	38,044		

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity
for the year ending 30 September 2022

Nature of support costs	Fundraising	Activities					2022		2021	
		£	Other	Activity 2	Activity 3	Activity 4	Activity 5	Total	Total	Total
	£	£	£	£	£	£	£	£	£	£
Management	0	626,901	0	0	0	0	0	626,901	570,461	
Finance	0	4,800	0	0	0	0	0	4,800	2,313	
Information technology	0	474	0	0	0	0	0	474	371	
Human Resources	0	0	0	0	0	0	0	0	0	
Total support costs analysis by activity		0	632,175	0	0	0	0	632,175	573,145	

The above amounts are shown in accounts as

Support costs for generating voluntary income

Support costs for fundraising

Support costs for charitable activities

Support costs for grants paid

2022	2021
£	£
	0
	0
632,175	573,145
0	0
632,175	573,145

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity for the year ending 30 September 2022

Nature of support costs	Fundraising	Activities					2022		2021	
		Other	Activity 2	Activity 3	Activity 4	Activity 5	Total	£	Total	£
	£	£	£	£	£	£	£		£	
Management	0	626,901	0	0	0	0	626,901		570,461	
Finance	0	4,800	0	0	0	0	4,800		2,313	
Information technology	0	474	0	0	0	0	474		371	
Human Resources	0	0	0	0	0	0	0		0	
Total support costs analysis by activity	0	632,175	0	0	0	0	632,175		573,145	

The above amounts are shown in accounts as

Support costs for generating voluntary income

Support costs for fundraising

Support costs for charitable activities

Support costs for grants paid

2022	2021
£	£
0	0
0	0
632,175	573,145
0	0
<u>632,175</u>	<u>573,145</u>

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Accounts

Registered Charity Number
1126051

Registered Company Number
06378794

Warrington Mencap
Report and Accounts
For The Year Ended
30 September 2021

**Warrington Mencap
Report and accounts
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Warrington Mencap

The report of the trustees for the year ended 30 September 2021

Introduction

Name, registered office and constitution of the charity

The legal registration details are:-

Date of incorporation	21-Sep-07 Company
Registration Number	06378794
The Registered Office is	14 Small Avenue, Warrington, WA2 9ET
Charity Registration Number	1126051
The telephone number is	01925 232260

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The charity's objects are the relief of people with learning disabilities by the provision of help and support for them, their families, dependents and carers.

Public benefit that is provided by the charity

The charity provides an improvement in the life styles of those with learning difficulties and assist in achieving personal contributions to the local community. The charity provides improvements in residents' living standards by improving and maintaining residential properties.

The charity provides extra comforts to specific individuals.

Summary of main activities of the charity in relation to its objects

The charity provided both residential accommodation and outreach support to clients throughout the year.

A review of charitable activities undertaken by the charity

The charity provided residential accommodation on five sites in the Warrington area. At any time there were approximately fifteen residents. In addition, support was provided on an outreach basis for a number of clients. Social activities were regularly organised for members.

Summary of the main achievements of the charity during the year

The charity provided both residential accommodation and outreach support to clients throughout the year.

Warrington Mencap

The report of the trustees for the year ended 30 September 2021

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an incorporated association governed by a trust deed. Eligibility for membership of the charity and membership of the board of trustees is governed by the trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

The trustees are appointed at the charity's Annual General Meeting from the executive committee of trustees.

Any casual vacancy arising during the year is filled by the executive committee of trustees who is appointed at the next Annual General Meeting.

No third party has the right to appoint a trustee.

The policies and procedures adopted for the induction and training of trustees.

Staff receive full training in first aid, food hygiene, fire marshalling, handling, risk assessment and in respect of vulnerable adults.

The organisational structure of the charity and how decisions are made.

The trustees delegate the day to day management of the trust to 3 managers covering the areas of operational and financial management.

The trustees review the major risks faced by the charity and by maintaining reserves at current levels and by annually reviewing financial systems believe that the charity will have sufficient resources to meet adverse conditions. Staff receive training in respect of vulnerable adults, first aid, food hygiene, fire marshalling, handling and risk assessment.

Financial Review

Policies on reserves

Reserves have been increased to current levels and will continue to be maintained at such levels that the charity is sufficiently robust to weather any future adverse conditions.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Warrington Mencap

The report of the trustees for the year ended 30 September 2021

Transactions and Financial position

The financial statements are set out on pages 12 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of £41,848 (prior year £1,859) and net realised outgoing/incoming resources of a capital nature of £3,804 (prior year £0), making net overall realised incoming/outgoing resources of £38,044 (prior year £1,859).

The total reserves at the year end after accounting for unrealised losses/ after revaluing investments of £234,240 (prior year £196,196), stand at £234,240 (prior year £194,196). Free unrestricted liquid reserves amounted to £286,783 (prior year £233,536).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Additions of plant and machinery of £3,804 were made in the year whilst no assets were disposed during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

The members of the Board of Trustees of the Charity during the year ended

30th September 2021 were

John Chamberlain

John Muir

Andrew Mc Dade

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

John Chamberlain

John Muir

Andrew Mc Dade

Bankers

HSBC

11 Bridge Street

Warrington

WA1 2EY

Warrington Mencap

The report of the trustees for the year ended 30 September 2021 Independent Examiner

Paul McLachlan
Chartered Certified Accountant
47 Manvers Road
Childwall
Liverpool
L16 3NP

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and the apply them consistently,
- make judgements and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 19th February 2022

John Muir
Director and Trustee
Approved by the board of trustees on 1st April 2022

Warrington Mencap

Independent Examiner's Report to the trustees of the charity

I report on the financial statements of the Charity on pages 7 to 20 for the year ended 30 September 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of trustees and examiner .

As described on page 1, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination. Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:

-
- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity

Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Warrington Mencap

Independent Examiner's Report to the trustees of the charity

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination. I confirm that

- 1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) the gross income of the charity in the year ended 30 September 2020 appears to exceed the sum specified in section 145(3) of the Act, namely £250,000, and that I am qualified to act as an independent examiner in accordance with that section by virtue of my being a qualified member of ACCA;
- 3) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities have not been met; or to which, in my opinion, attention should be drawn in my report in order to enable a proper

The Examiner's relevant professional qualification or body is:

The date upon which my opinion is expressed is :-

ACCA

Paul McLachlan

Chartered Certified Accountant

47 Manvers Road

Childwall

Liverpool

L16 3NP

1st April 2022

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Last Year Total Funds 2020 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income		569,822	43,574	613,396	494,695
Investment Income		21	0	21	270
Other Incoming Resources					
Total incoming resources		<u>569,843</u>	<u>43,574</u>	<u>613,417</u>	<u>494,965</u>
Costs of Charitable activities		541,664	33,177	574,841	492,614
Governance Costs		532		532	492
Total resources expended		<u>542,196</u>	<u>33,177</u>	<u>575,373</u>	<u>493,106</u>
Net incoming resources before transfers between funds		<u>27,647</u>	<u>10,397</u>	<u>38,044</u>	<u>1,859</u>
Gross transfers between funds					
Net incoming resources before Other recognised gains and losses		<u>27,647</u>	<u>10,397</u>	<u>38,044</u>	<u>1,859</u>
Other recognised gains and losses					
Net movements in funds		<u>27,647</u>	<u>10,397</u>	<u>38,044</u>	<u>1,859</u>
Interfund Transfers		3,381	-3,381	0	0
Total funds brought forward		143,042	53,154	196,196	194,337
Total funds carried forward		<u>174,070</u>	<u>60,170</u>	<u>234,240</u>	<u>196,196</u>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds shown in the Balance Sheet on page 9 as required by the SORP.

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap

Statement of Financial Activities

for the year ended 30th September 2021

Income and Expenditure Accounts as required by the Companies Act

for the year ended 30 September 2021

	2021	2020
	£	£
Turnover	613,396	494,695
Direct costs of turnover	<u>574,841</u>	<u>492,614</u>
Gross surplus	38,555	2,081
Governance Costs	532	492
Operating surplus	<u>38,023</u>	<u>1,589</u>
Gains on disposal of fixed assets		
Interest receivable	21	270
Surplus on ordinary activities before tax	<u>38,044</u>	<u>1,859</u>
Surplus for financial year	38,044	1,859
Gift Aid payments		
Retained surplus for the financial year	<u>38,044</u>	<u>1,859</u>

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2021

Statement of Total Recognised Gains and Losses
for the year ended 30 September 2021

	2021 £	2020 £
Excess of Expenditure over income before realisation of assets	38,044	1,859
losses on disposal of fixed assets used by the Charity		
Profit per Profit and Loss account	38,044	1,859
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	<u>38,044</u>	<u>1,859</u>

Movements in revenue and capital funds
for the year ending 30 September 2020

Revenue accumulated funds	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Funds 2020 £
Accumulated funds brought forward	143,043	53,153	196,196	194,337
Recognised gains and losses before transfers	27,647	10,398	38,044	1,859
	<u>170,689</u>	<u>63,551</u>	<u>234,240</u>	<u>196,196</u>
Closing revenue accumulated funds	<u>170,689</u>	<u>63,551</u>	<u>234,240</u>	<u>196,196</u>

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2021

Summary of funds	Designated Funds 2021 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Funds 2020 £
Revenue accumulated funds	0	174,070	60,170	234,240	196,196

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap

Balance Sheet as at 30 September 2021

	2021 £	2020 £
Intangible assets		
Tangible assets	3,397	754
Total fixed assets	3,397	754
Current assets		
Debtors	26,918	23,116
Cash at bank and in hand	286,783	233,790
Total current assets	313,701	256,905
Creditors:-		
amounts due within one year	82,858	61,463
Net current assets	230,843	195,442
Total assets less current liabilities	234,240	196,196
Creditors:-		
amounts due more than one year		
Provision for liabilities and charges		
Net assets excluding pensions assets/liability	234,240	196,196
Net assets including pensions assets/liability	234,240	196,196
The funds of the charity		
Unrestricted income funds		
Unrestricted revenue accumulated funds	174,070	143,043
Designated revenue funds		
Unrestricted capital funds		
Designated fixed assets		
Total unrestricted funds	174,070	143,043
Restricted revenue funds		
Restricted revenue accumulated funds	60,170	53,153
Restricted fixed asset funds		
Total restricted funds	60,170	53,153
Total charity funds	234,240	196,196

**Warrington Mencap
Company Number 06378794
Balance Sheet
as at 30 September 2021**

The directors are satisfied that for the year ended on 30th September 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

John Muir
Trustee
Approved by the board of trustees on 1st April 2022

The notes on pages 13 to 26 form an integral part of these accounts.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021**

**1 Accounting policies
Basis of preparation of the accounts**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends are included in the income and expenditure account when they are declared at an amount which includes the tax credit recoverable from the Inland Revenue. Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

Bank Interest received is included on an actual receipts basis.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021**

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is accounted for on an accruals basis and aggregated under costs related to that category. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

The costs of raising and generating funds shall include dealing costs, and management and advisory fees incurred in respect of investment management .

Charitable activities

Charitable expenditure shall include all expenditure directly related to the objects of the charity including the following :

The cost of goods and services and ancillary trading costs that have been incurred in charitable activities. The Manager and Associate Manager are involved with project development and therefore the relevant salary costs are treated as direct charitable expenditure.

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities. Resources expended include attributable VAT which cannot be recovered.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021**

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into. Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 20% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lesser are charged to the Statement of Financial Activities as incurred. Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021**

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year

	2021	2020
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	613,396	494,695
and after charging:-		
Depreciation of owed fixed assets	1161	189
Rentals under operating lessees	27,600	27600
Auditors' remuneration	532	492

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 21 to 27, which should be read together with these notes. An analysis of support costs by activity (TABLE 4) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text.

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

5 Material legacies that have been notified but not included in the Statement of Financial Activities

None

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021**

6 Investment income	2021	2020
	£	£
Bank deposits investment received	21	270
 7 Staff Costs and Emoluments	 2021	 2020
	£	£
Gross salaries	495,334	433,258
 Numbers of full time employees of full time equivalents	 2021	 2020
	19	19

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021**

8 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

9 Tangible functional fixed assets

	Plant Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 October 2020	14250
Additions	3803
At 30 September 2021	<u>18053</u>
Accumulated depreciation and impairment provisions	
At 1 October 2020	13307
Depreciation on revaluation	
Charge for the year	1161
At 30 September 2021	<u>14656</u>
Net book value	
At 30 September 2021	<u>3397</u>
At 30 September 2020	<u>754</u>

10 Debtors

	2020	2019
	£	£
Trade debtors	1,089	19,497
Other debtors	25,829	7,887
	<u>26,918</u>	<u>27,365</u>

11 Creditors; amounts falling due within one year

	2020	2019
	£	£
Accruals & Creditors	64,067	41,224
Social security & other taxes	18,790	1,500
	<u>82,858</u>	<u>42,724</u>

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021**

Analysis of movements in funds as shown in table above

	Incoming Resources £	Outgoing Re- sources £	Gains & Losses £	Movement in funds £
Unrestricted Funds	569,843	542,196	0	27,647
Restricted Funds:	43,574	33,177	0	10,398
	<u>613,417</u>	<u>575,373</u>	<u>0</u>	<u>38,044</u>

Restricted funds can only be used in accordance with the restricted purposes of the charity's objects. These restrictions arise when specified by the donor or when funds are raised for specific purposes. Such restricted funds include:

The advertising fund in which grants from the community chest are to be applied to the purchase of display boards and advertising materials.

The comfort fund in which monies received are applied to specific individuals to provide extra comforts.

The maintenance fund in which funds received are used to maintain residential property in order to improve the residents' living standards.

Supporting people-office accommodation fund as part of an increase in support payments for the cost of moving to a new office.

Supporting people-training grant as part of an increase in support payments for the training of staff to a higher level.

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

14 Endowment Funds

The charity had no endowment funds in the years ended 30 September 2018 or 2019.

15 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 3 members of the company (2020 - 3 members).

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021

12 Analysis of the Net movements in Funds

	2020	2019
	£	£
Net Movement in funds from Statement of Financial Activities	38,044	59,795
Net recourses applied on functional assets	0	0
Net movement in funds available for future activities	<u>38,044</u>	<u>59,795</u>

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 30 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	3,397	0	0	3,397
Current Assets	253,531	0	60,170	313,701
Current Liabilities	-82,858	0	0	-82,858
	<u>174,070</u>	<u>0</u>	<u>60,170</u>	<u>234,240</u>

At 1 October 2020	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	754	0	0	754
Current Assets	203,751	0	53,153	256,905
Current Liabilities	-61,463	0	0	-61,463
	<u>193,043</u>	<u>0</u>	<u>53,153</u>	<u>196,196</u>

The individual funds included above are:-

	Funds at 2020	Move-ment in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
Unrestricted Funds	143,043	31,028	0	174,070
Restricted Funds:	53,153	7,017	0	60,170
	<u>196,196</u>	<u>38,044</u>	<u>0</u>	<u>234,240</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Incoming Resources				
Incoming Resources from generated funds				
Government and public bodies				
Incoming resources of a revenue nature				
Home Income	535,595	0	535,595	422,137
Donations	935	0	935	1,914
Outreach	30,456	0	30,456	51,361
Recovery of Costs for staff taking Covid-19 Tests	1,705	0	1,705	0
Other Income	1,077	0	1,077	920
Extra Comforts	0	6,302	6,302	7,052
Recovery of Travel Costs	54	0	54	95
WBC Covid-19 Contingency Grants	0	1,590	1,590	696
WBC Infection Control Grant & Rapid Testing Grants	0	4,453	4,453	0
RMS Southern Div re Lets Get Digital Grant	0	6,500	6,500	0
Transfer of Funds from Mid Cheshire Mencap	0	8,375	8,375	0
Friday Club; Transfer of funds	0	4,480	4,480	0
Maintenance Fund Contributions	0	11,874	11,874	10,520
Total	569,822	43,574	613,396	494,695
Total Grants, Legacies and Donations Received	569,822	43,574	613,396	494,695
Total Voluntary Income	569,822	43,574	613,396	494,695
Investment Income				
Investment Income (Bank Interest)	21	0	21	270
Total Investment Income	21	0	21	270
Other incoming resources				
Losses on disposal of fixed assets used by Charity	0	0	0	0
	0	0	0	0
Total Incoming Resources	569,843	43,574	613,417	494,965
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Wages & salaries- charitable activities	399,226	4,700	403,926	337,688
Travel Costs- charitable activities	449	0	449	691
	399,675	4,700	404,375	338,379

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Staff costs in support of charitable activities				
Salaries- Administrative staff	96,108	832	96,940	95,570
	<u>96,108</u>	<u>832</u>	<u>96,940</u>	<u>95,570</u>
Indirect employee costs				
Training and welfare	699	0	699	319
Travel and subsistence	2,209	0	2,209	572
PPE Expenditure	0	500	500	696
DBS Check Payments	326	0	326	200
	<u>3,234</u>	<u>500</u>	<u>3,734</u>	<u>1,787</u>
Premises Costs				
Rent Payable	27,600	0	27,600	27,600
Insurance	4,399	0	4,399	4,227
Other Property Costs	2,482	22,583	25,065	10,249
Garden Maintenance	0	1,120	1,120	1,260
	<u>34,481</u>	<u>23,703</u>	<u>58,184</u>	<u>43,335</u>
General administrative expenses				
Telephone and fax	1,588	0	1,588	1,538
Stationery and printing	1,272	0	1,272	970
Subscriptions	403	0	403	238
Software	371	0	371	469
Sundry expenses	1,059	0	1,059	430
	<u>4,693</u>	<u>0</u>	<u>4,693</u>	<u>3,645</u>
Professional fees in support of charitable activities				
Professional Fees	2,313	0	2,313	2,082
	<u>2,313</u>	<u>0</u>	<u>2,313</u>	<u>2,082</u>
Other support costs				
Depreciation of assets used for charitable purposes	1,161	0	1,161	189
Extra Comforts	0	3,442	3,442	7,627
	<u>1,161</u>	<u>3,442</u>	<u>4,603</u>	<u>7,815</u>
Total Support costs	<u>541,664</u>	<u>33,177</u>	<u>574,841</u>	<u>492,613</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2021

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Support costs and grants paid				
Costs reallocated from charity support costs				
Total Expended on Charitable Activities	541,664	33,177	574,841	492,613

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work
Specific governance costs

Auditors' remuneration	532	0	532	492
Total governance costs	532	0	532	492
	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Profit/Loss on Disposal of Assets	0	0	0	0
	0	0	0	0

Warrington Mencap

Appendix 1

Analysis of total incoming & outgoing Resources by activity for the year ending 30 September 2021

for the year ending 30 September 2021										
	Fundraising		Other Activities		Activity 2	Activity 3	Activity 4	Activity 5	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
Incoming resources from generated funds										
Voluntary Income	0	613,396	0	0	0	0	0	0	613396	494,695
Activities for generating funds	0	0	0	0	0	0	0	0	0	0
Investment income	0	21	0	0	0	0	0	0	21	270
Incoming resources from charitable activities	0	0	0	0	0	0	0	0	0	0
Other Incoming Resources	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	0	613,417	0	0	0	0	0	0	613,417	494,965
Cost of generating funds										
Cost of generating voluntary income	0	0	0	0	0	0	0	0	0	0
Fundraising trading-costs of goods and other costs	0	0	0	0	0	0	0	0	0	0
Investment management costs	0	0	0	0	0	0	0	0	0	0
Cost of charitable activities	0	574,841	0	0	0	0	0	0	574,841	492,614
Governance costs	0	532	0	0	0	0	0	0	532	492
Other resources expended	0	0	0	0	0	0	0	0	0	0
Total resources expended	0	575,373	0	0	0	0	0	0	575,373	493,106
Net incoming Resources by activity	0	38,044	0	0	0	0	0	0	38,044	1,859

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity for the year ending 30 September 2021

Nature of support costs	Fundraising	Activities					2021 Total	2020 Total
		£	Other	Activity 2	Activity 3	Activity 4	Activity 5	
		£	£	£	£	£	£	£
Management	0	570,461	0	0	0	0	570,461	490,063
Finance	0	2,313	0	0	0	0	2,313	2,082
Information technology	0	371	0	0	0	0	371	469
Human Resources	0	0	0	0	0	0	0	0
Total support costs analysis by activity	0	573,145	0	0	0	0	573,145	492,614

	2021	2020
	£	£
Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	573,145	492,614
Support costs for grants paid	0	0
	<u>573,145</u>	<u>492,614</u>

The above amounts are shown in accounts as

Support costs for generating voluntary income
 Support costs for fundraising
 Support costs for charitable activities
 Support costs for grants paid

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity for the year ending 30 September 2021

Nature of support costs	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2021 Total	2020 Total
	£	£	£	£	£	£	£	£
Finance								
Management	0	570,461	0	0	0	0	570,461	490,063
Information technology	0	2,313	0	0	0	0	2,313	2,082
Human Resources	0	371	0	0	0	0	371	469
	0	0	0	0	0	0	0	0
Total support costs analysis by activity	0	573,145	0	0	0	0	573,145	492,614

2021 2020

	£	£
Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	573,145	492,614
Support costs for grants paid	0	0
	<u>573,145</u>	<u>492,614</u>

The above amounts are shown in accounts as

Support costs for generating voluntary income
 Support costs for fundraising
 Support costs for charitable activities
 Support costs for grants paid

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

Accounts

Registered Charity Number

1126051

Registered Company Number

06378794

Warrington Mencap
Report and Accounts
For The Year Ended
30 September 2020

**Warrington Mencap
Report and accounts
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Warrington Mencap

The report of the trustees for the year ended 30 September 2020

Introduction

Name, registered office and constitution of the charity

The legal registration details are:-

Date of incorporation	21-Sep-07 Company
Registration Number	06378794
The Registered Office is	14 Small Avenue, Warrington, WA2 9ET
Charity Registration Number	1126051
The telephone number is	01925 232260

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The charity's objects are the relief of people with learning disabilities by the provision of help and support for them, their families, dependents and carers.

Public benefit that is provided by the charity

The charity provides an improvement in the life styles of those with learning difficulties and assist in achieving personal contributions to the local community. The charity provides improvements in residents' living standards by improving and maintaining residential properties.

The charity provides extra comforts to specific individuals.

Summary of main activities of the charity in relation to its objects

The charity provided both residential accommodation and outreach support to clients throughout the year.

A review of charitable activities undertaken by the charity

The charity provided residential accommodation on five sites in the Warrington area. At any time there were approximately fifteen residents. In addition, support was provided on an outreach basis for a number of clients. Social activities were regularly organised for members.

Summary of the main achievements of the charity during the year

The charity provided both residential accommodation and outreach support to clients throughout the year.

Warrington Mencap

The report of the trustees for the year ended 30 September 2020

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an incorporated association governed by a trust deed. Eligibility for membership of the charity and membership of the board of trustees is governed by the trust deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

The trustees are appointed at the charity's Annual General Meeting from the executive committee of trustees.

Any casual vacancy arising during the year is filled by the executive committee of trustees who is appointed at the next Annual General Meeting.

No third party has the right to appoint a trustee.

The policies and procedures adopted for the induction and training of trustees.

Staff receive full training in first aid, food hygiene, fire marshalling, handling, risk assessment and in respect of vulnerable adults.

The organisational structure of the charity and how decisions are made.

The trustees delegate the day to day management of the trust to 3 managers covering the areas of operational and financial management.

The trustees review the major risks faced by the charity and by maintaining reserves at current levels and by annually reviewing financial systems believe that the charity will have sufficient resources to meet adverse conditions. Staff receive training in respect of vulnerable adults, first aid, food hygiene, fire marshalling, handling and risk assessment.

Financial Review

Policies on reserves

Reserves have been increased to current levels and will continue to be maintained at such levels that the charity is sufficiently robust to weather any future adverse conditions.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 7 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Warrington Mencap

The report of the trustees for the year ended 30 September 2020

Transactions and Financial position

The financial statements are set out on pages 12 to 20. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of £1,859 (prior year loss £59,794) and net realised outgoing/incoming resources of a capital nature of £0 (prior year £0), making net overall realised incoming/outgoing resources of £ 1,859 (prior year loss £59,794).

The total reserves at the year end after accounting for unrealised losses/ after revaluing investments of £196,196 (prior year £194,338), stand at £196,196 (prior year £194,338). Free unrestricted liquid reserves amounted to £253,448 (prior year £208,754).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Additions of plant and machinery of £Nil were made in the year whilst no assets were disposed during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

The members of the Board of Trustees of the Charity during the year ended

30th September 2020 were

John Chamberlain

John Muir

Andrew Mc Dade

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

John Chamberlain

John Muir

Andrew Mc Dade

Bankers

HSBC

11 Bridge Street

Warrington

WA1 2EY

Warrington Mencap

The report of the trustees for the year ended 30 September 2020 Independent Examiner

Paul McLachlan
Chartered Certified Accountant
47 Manvers Road
Childwall
Liverpool
L16 3NP

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and the apply them consistently,
- make judgements and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 19th April 2021

John Muir
Director and Trustee

Warrington Mencap

Independent Examiner's Report to the trustees of the charity

I report on the financial statements of the Charity on pages 7 to 20 for the year ended 30 September 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of trustees and examiner .

As described on page 1, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination. Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:

-
- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity

Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Warrington Mencap

Independent Examiner's Report to the trustees of the charity

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination. I confirm that

- 1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) the gross income of the charity in the year ended 30 September 2020 appears to exceed the sum specified in section 145(3) of the Act, namely £250,000, and that I am qualified to act as an independent examiner in accordance with that section by virtue of my being a qualified member of ACCA;
- 3) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities have not been met; or to which, in my opinion, attention should be drawn in my report in order to enable a proper

The Examiner's relevant professional qualification or body is:

The date upon which my opinion is expressed is :-

ACCA
Paul McLachlan
Chartered Certified Accountant
47 Manvers Road
Childwall
Liverpool
L16 3NP

19th April 2021

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2020

		Unrestricted	Restricted	Total	Last Year
	Notes	Funds	Funds		Total Funds
		2020	2020	2020	2019
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income		476,427	18,268	494,695	391,410
Investment Income		270	0	270	791
Other Incoming Resources					
Total incoming resources		<u>476,697</u>	<u>18,268</u>	<u>494,965</u>	<u>392,201</u>
Costs of Charitable activities		475,176	17,438	492,614	451,490
Governance Costs		492		492	504
Total resources expended		<u>475,668</u>	<u>17,438</u>	<u>493,106</u>	<u>451,994</u>
Net incoming resources					
before transfers between funds		<u>1,029</u>	<u>830</u>	<u>1,859</u>	<u>-59,794</u>
Gross transfers between funds					
Net incoming resources before					
Other recognised gains and losses		<u>1,029</u>	<u>830</u>	<u>1,859</u>	<u>-59,794</u>
Other recognised gains and losses					
Net movements in funds		<u>1,029</u>	<u>830</u>	<u>1,859</u>	<u>-59,794</u>
Reconciliation of funds					
Total funds brought forward		142,014	52,323	194,337	254,132
Total funds carried forward		<u>143,043</u>	<u>53,153</u>	<u>196,196</u>	<u>194,338</u>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds shown in the Balance Sheet on page 9 as required by to the SORP.

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap

Statement of Financial Activities

for the year ended 30th September 2020

Income and Expenditure Accounts as required by the Companies Act

for the year ended 30 September 2020

	2020	2019
	£	£
Turnover	494,695	391,410
Direct costs of turnover	<u>492,614</u>	<u>451,491</u>
Gross surplus	2,081	-60,081
Governance Costs	492	504
Operating surplus	<u>1,589</u>	<u>-60,585</u>
Gains on disposal of fixed assets		
Interest receivable	270	791
Surplus on ordinary activities before tax	<u>1,859</u>	<u>-59,794</u>
Surplus for financial year	1,859	-59,794
Gift Aid payments		
Retained surplus for the financial year	<u>1,859</u>	<u>-59,794</u>

All activities derive from continuing operations

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2020

Statement of Total Recognised Gains and Losses
for the year ended 30 September 2020

	2020	2019
	£	£
Excess of Expenditure over income before realisation of assets	1,859	-59,794
losses on disposal of fixed assets used by the Charity	1,859	-59,794
Profit per Profit and Loss account	1,859	-59,794
Grants for the acquisition of fixed assets		
Net movement in funds before taxation	1,859	-59,794

Movements in revenue and capital funds
for the year ending 30 September 2020

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Funds
	2020	2020	2020	2019
	£	£	£	£
Accumulated funds brought forward	142,014	52,323	194,337	254,132
Recognised gains and losses before transfers	1,029	830	1,859	-59,794
	143,043	53,153	196,196	194,338
Closing revenue accumulated funds	143,043	53,153	196,196	194,338

Warrington Mencap
Statement of Financial Activities
for the year ended 30th September 2020

Summary of funds	Designated Funds 2020 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Funds 2019 £
Revenue accumulated funds	0	143,043	53,153	196,196	194,338

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 23 form an integral part of these accounts.

Warrington Mencap

Balance Sheet as at 30 September 2020

	2020 £	2019 £
Intangible assets		
Tangible assets	754	943
Total fixed assets	754	943
Current assets		
Debtors	23,116	27,365
Cash at bank and in hand	233,790	208,755
Total current assets	256,905	236,120
Creditors:-		
amounts due within one year	61,463	42,725
Net current assets	195,442	193,395
Total assets less current liabilities	196,196	194,338
Creditors:-		
amounts due more than one year		
Provision for liabilities and charges		
Net assets excluding pensions assets/liability	196,196	194,338
Net assets including pensions assets/liability	196,196	194,338
The funds of the charity		
Unrestricted income funds		
Unrestricted revenue accumulated funds	143,043	142,014
Designated revenue funds		
Unrestricted capital funds		
Designated fixed assets		
Total unrestricted funds	143,043	142,014
Restricted revenue funds		
Restricted revenue accumulated funds	53,153	52,324
Restricted fixed asset funds		
Total restricted funds	53,153	52,324
Total charity funds	196,196	194,338

**Warrington Mencap
Company Number 06378794
Balance Sheet
as at 30 September 2020**

The directors are satisfied that for the year ended on 30th September 2019 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

John Muir
Trustee
Approved by the board of trustees on 19th April 2021

The notes on pages 13 to 26 form an integral part of these accounts.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020**

**1 Accounting policies
Basis of preparation of the accounts**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends are included in the income and expenditure account when they are declared at an amount which includes the tax credit recoverable from the Inland Revenue. Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

Bank Interest received is included on an actual receipts basis.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020**

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is accounted for on an accruals basis and aggregated under costs related to that category. In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds

The costs of raising and generating funds shall include dealing costs, and management and advisory fees incurred in respect of investment management .

Charitable activities

Charitable expenditure shall include all expenditure directly related to the objects of the charity including the following :

The cost of goods and services and ancillary trading costs that have been incurred in charitable activities. The Manager and Associate Manager are involved with project development and therefore the relevant salary costs are treated as direct charitable expenditure.

Governance costs

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on the test of whether a cost directly contributes to the particular related source of income. Such identifiable costs are apportioned to the specific activity, whereas all other costs are allocated to support costs of charitable activities. Resources expended include attributable VAT which cannot be recovered.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020**

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into. Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 20% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lesser are charged to the Statement of Financial Activities as incurred. Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020**

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be

3 Surplus for the financial year

	2020	2019
	£	£
This is stated after crediting:-		
Revenue Turnover from ordinary activities	494,695	391,410
and after charging:-		
Depreciation of owed fixed assets	189	236
Rentals under operating lessees	27,600	27617
Auditors' remuneration	492	504

transferred to some other charitable body or bodies having similar objects to the charity.

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 21 to 27, which should be read together with these notes. An analysis of support costs by activity (TABLE 4) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text.

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

5 Material legacies that have been notified but not included in the Statement of Financial Activities

None

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020**

6 Investment income	2020	2019
	£	£
Bank deposits investment received	270	791
 7 Staff Costs and Emoluments	 2020	 2019
	£	£
Gross salaries	433,258	393,402
 Numbers of full time employees of full time equivalents	 2020	 2019
	19	19

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020

8 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

9 Tangible functional fixed assets

	Plant Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 October 2019	14250
Additions	<u>0</u>
At 30 September 2020	<u>14250</u>
Accumulated depreciation and impairment provisions	
At 1 October 2019	13307
Depreciation on revaluation	
Charge for the year	<u>189</u>
At 30 September 2020	<u>13495</u>
Net book value	
At 30 September 2020	<u>754</u>
At 30 September 2019	<u>943</u>

10 Debtors

	2020	2019
	£	£
Trade debtors	1,667	19,497
Other debtors	<u>21,449</u>	<u>7,867</u>
	<u>23,116</u>	<u>27,365</u>

11 Creditors; amounts falling due within one year

	2020	2019
	£	£
Accruals & Creditors	46,960	28,905
Social security & other taxes	<u>14,503</u>	<u>13,819</u>
	<u>61,463</u>	<u>42,724</u>

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020

12 Analysis of the Net movements in Funds

	2020	2019
	£	£
Net Movement in funds from Statement of Financial Activities	1,859	59,795
Net recourses applied on functional assets	<u>0</u>	<u>0</u>
Net movement in funds available for future activities	<u>1,859</u>	<u>59,795</u>

13 Particulars of Individual Funds and analysis of assets and liabilities representing funds
At 30 September 2020

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	754	0	0	754
Current Assets	203,751	0	53,153	256,905
Current Liabilities	<u>-61,463</u>	<u>0</u>	<u>0</u>	<u>-61,463</u>
	<u>143,043</u>	<u>0</u>	<u>53,153</u>	<u>196,196</u>

At 1 October 2019

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed assets	1179	0	0	1179
Current Assets	436713	0	48367	295080
Current Liabilities	<u>-42126</u>	<u>0</u>	<u>0</u>	<u>-42126</u>
	<u>205766</u>	<u>0</u>	<u>48367</u>	<u>254132</u>

The individual funds included above are:

-

	Funds at 2019	Movement in Funds as below	Transfers Between funds	Funds at 2020
	£	£	£	£
Unrestricted Funds	142,014	1,028	0	143,043
Restricted Funds:	<u>52,323</u>	<u>831</u>	<u>0</u>	<u>53,153</u>
	<u>194,337</u>	<u>1,859</u>	<u>0</u>	<u>196,196</u>

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020**

Analysis of movements in funds as shown in table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted Funds	476,698	475,668	0	1,029
Restricted Funds:	18,268	17,438	0	830
	<u>494,965</u>	<u>493,106</u>	<u>0</u>	<u>1,859</u>

Restricted funds can only be used in accordance with the restricted purposes of the charity's objects. These restrictions arise when specified by the donor or when funds are raised for specific purposes. Such restricted funds include:

The advertising fund in which grants from the community chest are to be applied to the purchase of display boards and advertising materials.

The comfort fund in which monies received are applied to specific individuals to provide extra comforts.

The maintenance fund in which funds received are used to maintain residential property in order to improve the residents' living standards.

Supporting people-office accommodation fund as part of an increase in support payments for the cost of moving to a new office.

Supporting people-training grant as part of an increase in support payments for the training of staff to a higher level.

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

14 Endowment Funds

The charity had no endowment funds in the years ended 30 September 2018 or 2019.

15 Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 3 members of the company (2019 - 3 members).

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Incoming Resources				
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Government and public bodies				
Incoming resources of a revenue nature				
Home Income	422,137	0	422,137	322,851
Donations	1,914	0	1,914	574
Outreach	51,361	0	51,361	49,783
Other Income	920	0	920	559
Extra Comforts	0	7,052	7,052	6,886
Recovery of Travel Costs	95	0	95	347
WBC Covid-19 Contingency Grant	0	696	696	0
Maintenance Fund Contributions	0	10,520	10,520	10,410
Total	476,427	18,268	494,695	391,410
Total Grants, Legacies and Donations Received	476,427	18,268	494,695	391,410
Total Voluntary Income	476,427	18,268	494,695	391,410
Investment Income				
Investment Income (Bank Interest)	270	0	270	791
Total Investment Income	270	0	270	791
Other incoming resources				
Losses on disposal of fixed assets used by Charity	0	0	0	0
	0	0	0	0
Total Incoming Resources	476,697	18,268	494,965	392,202
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Wages & salaries- charitable activities	337,688	0	337,688	300,071
Travel Costs- charitable activities	691		691	1,558
	338,379	0	338,379	301,629

Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Staff costs in support of charitable activities				
Salaries- Administrative staff	95,570	0	95,570	93331
	<u>95,570</u>	<u>0</u>	<u>95,570</u>	<u>93331</u>
Indirect employee costs				
Training and welfare	319	0	319	1418
Travel and subsistence	572	0	572	620
PPE Expenditure	0	696	696	0
DBS Check Payments	200	0	200	703
	<u>1,091</u>	<u>696</u>	<u>1,787</u>	<u>2,741</u>
Premises Costs				
Rent Payable	27,600	0	27,600	27,617
Insurance	4,227	0	4,227	4,295
Other Property Costs	2,393	7,855	10,249	6,829
Garden Maintenance	0	1260	1,260	840
	<u>34,220</u>	<u>9,115</u>	<u>43,335</u>	<u>39,581</u>
General administrative expenses				
Telephone and fax	1538	0	1,538	1636
Stationery and printing	970	0	970	1220
Subscriptions	238	0	238	374
Software	469	0	469	193
Sundry expenses	430	0	430	561
	<u>3,645</u>	<u>0</u>	<u>3,645</u>	<u>3,984</u>
Professional fees in support of charitable activities				
Professional Fees	2,082	0	2,082	2088
	<u>2,082</u>	<u>0</u>	<u>2,082</u>	<u>2,088</u>
Other support costs				
Depreciation of assets used for charitable purposes	189	0	189	236
Extra Comforts	0	7,627	7,627	7,901
	<u>189</u>	<u>7,627</u>	<u>7,815</u>	<u>8,136</u>
Total Support costs	<u>475,175</u>	<u>17,438</u>	<u>492,613</u>	<u>451,491</u>

**Warrington Mencap
Notes to the Accounts
for the year ended 30 September 2020**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

**Management and administration costs
in support of charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Support costs and grants paid				
Costs reallocated from charity support costs				
Total Expended on Charitable Activities	475,175	17,438	492,613	451,491

Governance costs that are not direct management functions inherent in generating

funds, service delivery and programme or project work

Specific governance costs

Auditors' remuneration	<u>492</u>	<u>0</u>	<u>492</u>	<u>504</u>
Total governance costs	<u>492</u>	<u>0</u>	<u>492</u>	<u>504</u>

	Unrestricted funds £	Restricted funds £	Total funds £	Prior Period Total funds £
Profit/Loss on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Warrington Mencap

Appendix 1

Analysis of total incoming & outgoing Resources by activity for the year ending 30 September 2020

	Fundraising					Other Activities					2020	2019
	£	£	£	£	£	£	£	£	£	£	Total	Total
Incoming resources from generated funds												
Voluntary Income	0	494,695	0	0	0	0	0	0	0	494,695	391,410	
Activities for generating funds	0	0	0	0	0	0	0	0	0	0	0	0
Investment income	0	270	0	0	0	0	0	0	0	270	791	
Incoming resources from charitable activities												
Other Incoming Resources	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming Resources	0	494,965	0	0	0	0	0	0	0	494,965	392,201	
Cost of generating funds												
Cost of generating voluntary income	0	0	0	0	0	0	0	0	0	0	0	0
Fundraising trading-costs of goods and other costs	0	0	0	0	0	0	0	0	0	0	0	0
Investment management costs	0	0	0	0	0	0	0	0	0	0	0	0
Cost of charitable activities												
Governance costs	0	492,614	0	0	0	0	0	0	0	492,614	451,491	
Other resources expended	0	492	0	0	0	0	0	0	0	492	504	
Total resources expended	0	493,106	0	0	0	0	0	0	0	493,106	451,995	
Net incoming Resources by activity	0	1,859	0	0	0	0	0	0	0	1,859	-59,795	

Warrington Mencap

Appendix 2

Analysis of Total Support Costs by activity for the year ending 30 September 2020

Nature of support costs	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2020		2019	
							£	£	£	£
Management	0	490,063	0	0	0	0	0	490,063	449,210	
Finance	0	2,082	0	0	0	0	0	2,082	2,088	
Information technology	0	469	0	0	0	0	0	469	193	
Human Resources	0	0	0	0	0	0	0	0	0	
Total support costs analysis by activity	0	492,614	0	0	0	0	0	492,614	451,491	

The above amounts are shown in accounts as

Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	492,614	451,491
Support costs for grants paid	0	0
	<u>492,614</u>	<u>451,491</u>

The basis of allocation of costs and the methods used are described in note 1 to the accounts.

