

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

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Last Year Total Funds 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 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 Total	2019 Total
	£	£	£	£	£	£	£	£
Management	0	490,063	0	0	0	0	490,063	449,210
Finance	0	2,082	0	0	0	0	2,082	2,088
Information technology	0	469	0	0	0	0	469	193
Human Resources	0	0	0	0	0	0	0	0
Total support costs analysis by activity	0	492,614	0	0	0	0	492,614	451,491

2020 2019

£	£
0	0
0	0
492,614	451,491
0	0
492,614	451,491

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 2020

Fundraising	2020					2019				
	Other	Activity 2	Activity 3	Activity 4	Activity 5	Total	Total			
Activities										
£	£	£	£	£	£	£	£			
0	490,063	0	0	0	0	490,063	449,210			
0	2,082	0	0	0	0	2,082	2,088			
0	469	0	0	0	0	469	193			
0	0	0	0	0	0	0	0			
0	492,614	0	0	0	0	492,614	451,491			

2020 2019

£	£
0	0
0	0
492,614	451,491
0	0
492,614	451,491

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.