

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 £
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income		569,822	43,574	613,396	494,695
Investment Income		21	0	21	270
<b>Other Incoming Resources</b>					
<b>Total incoming resources</b>		<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
<b>Total resources expended</b>		<u>542,196</u>	<u>33,177</u>	<u>575,373</u>	<u>493,106</u>
<b>Net incoming resources before transfers between funds</b>		<u>27,647</u>	<u>10,397</u>	<u>38,044</u>	<u>1,859</u>
<b>Gross transfers between funds</b>					
<b>Net incoming resources before Other recognised gains and losses</b>		<u>27,647</u>	<u>10,397</u>	<u>38,044</u>	<u>1,859</u>
<b>Other recognised gains and losses</b>					
<b>Net movements in funds</b>		<u>27,647</u>	<u>10,397</u>	<u>38,044</u>	<u>1,859</u>
<b>Interfund Transfers</b>		3,381	-3,381	0	0
<b>Total funds brought forward</b>		143,042	53,154	196,196	194,337
<b>Total funds carried forward</b>		<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**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	—	—
<b>Net movement in funds before taxation</b>	<b>38,044</b>	<b>1,859</b>

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

<b>Revenue accumulated funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	170,689	63,551	234,240	196,196
<b>Closing revenue accumulated funds</b>	<b>170,689</b>	<b>63,551</b>	<b>234,240</b>	<b>196,196</b>

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

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

**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 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**

	<b>2021</b>	<b>2020</b>
	£	£
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**

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

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

**10 Debtors**

	<b>2020</b>	<b>2019</b>
	£	£
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**

	<b>2020</b>	<b>2019</b>
	£	£
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**

	<b>Incoming Resources £</b>	<b>Outgoing Re- sources £</b>	<b>Gains &amp; Losses £</b>	<b>Movement in funds £</b>
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**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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**

<b>At 30 September 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

<b>At 1 October 2020</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:-**

	<b>Funds at 2020</b>	<b>Move-ment in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Prior Period Total funds £</b>
<b>Staff costs in support of charitable activities</b>				
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>
<b>Indirect employee costs</b>				
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>
<b>Premises Costs</b>				
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>
<b>General administrative expenses</b>				
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>
<b>Professional fees in support of charitable activities</b>				
Professional Fees	2,313	0	2,313	2,082
	<u>2,313</u>	<u>0</u>	<u>2,313</u>	<u>2,082</u>
<b>Other support costs</b>				
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>
<b>Total Support costs</b>	<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 £
<b>Support costs and grants paid</b>				
<b>Costs reallocated from charity support costs</b>				
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  
Total governance costs

532	0	532	492
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532	0	532	492
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	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

	Fundraising		Other	Activity 2	Activity 3	Activity 4	Activity 5	2021	2020
	Activities							Total	Total
	£	£	£	£	£	£	£	£	£
<b>Incoming resources from generated funds</b>									
Voluntary Income	0	613,396	0	0	0	0	0	613,396	494,695
Activities for generating funds	0	0	0	0	0	0	0	0	0
Investment income	0	21	0	0	0	0	0	21	270
<b>Incoming resources from charitable activities</b>									
Other Incoming Resources	0	0	0	0	0	0	0	0	0
<b>Total Incoming Resources</b>	0	613,417	0	0	0	0	0	613,417	494,965
<b>Cost of generating funds</b>									
Cost of generating voluntary income	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
Investment management costs	0	0	0	0	0	0	0	0	0
<b>Cost of charitable activities</b>									
Governance costs	0	574,841	0	0	0	0	0	574,841	492,614
Other resources expended	0	532	0	0	0	0	0	532	492
<b>Total resources expended</b>	0	575,373	0	0	0	0	0	575,373	493,106
<b>Net incoming Resources by activity</b>	0	38,044	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
		£	£	£	£	£		
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
<b>Total support costs analysis by activity</b>	0	573,145	0	0	0	0	573,145	492,614

	2021	2020
£	£	£
	0	0
	0	0
	573,145	492,614
	0	0
	573,145	492,614

#### 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
<b>Total support costs analysis by activity</b>	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.