

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
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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					
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
	221,032	53,325	274,357	234,240
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	<u>641,243</u>	<u>31,348</u>	<u>672,591</u>	<u>613,396</u>
Total Grants, Legacies and Donations Received	<u>641,243</u>	<u>31,348</u>	<u>672,591</u>	<u>613,396</u>
Total Voluntary Income	<u>641,243</u>	<u>31,348</u>	<u>672,591</u>	<u>613,396</u>
Investment Income				
Investment Income (Bank Interest)	211	0	211	21
Total Investment Income	<u>211</u>	<u>0</u>	<u>211</u>	<u>21</u>
Other incoming resources				
Losses on disposal of fixed assets used by Charity	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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
	<u>430,926</u>	<u>0</u>	<u>430,926</u>	<u>404,375</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 £
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	0	632,175	573,145	

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	632,175	573,145
Support costs for grants paid	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.

Warrington Mencap

Appendix 2

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

Nature of support costs	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2022	2021
							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

	2022	2021
£	£	£
Support costs for generating voluntary income	0	0
Support costs for fundraising	0	0
Support costs for charitable activities	632,175	573,145
Support costs for grants paid	0	0
	<u>632,175</u>	<u>573,145</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.