

Registered Charity Number

1126051

Registered Company Number

06378794

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

**Warrington Mencap  
Report and accounts  
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## **Warrington Mencap**

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

#### **Introduction**

##### **Name, registered office and constitution of the charity**

The legal registration details are:-

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

##### **Objectives and Activities of the Charity**

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

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

##### **Public benefit that is provided by the charity**

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

The charity provides extra comforts to specific individuals.

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

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

##### **A review of charitable activities undertaken by the charity**

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

##### **Summary of the main achievements of the charity during the year**

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

## **Warrington Mencap**

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

#### **Structure, Governance and Management**

##### **Nature of the Governing Document and constitution of the charity**

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

##### **The methods adopted for the recruitment and appointment of new trustees**

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

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

No third party has the right to appoint a trustee.

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

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

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

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

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

## **Financial Review**

### **Policies on reserves**

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

### **Availability and adequacy of assets of each of the funds**

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

## **Transactions and Financial position**

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

## **Warrington Mencap**

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

#### **Transactions and Financial position**

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

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

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

#### **Specific changes in fixed assets**

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

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

#### **Share Capital**

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

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

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

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

30th September 2023 were

John Chamberlain (Resigned 19th October 2023)

John Muir

Andrew Mc Dade

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

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

Dorothy Pritchard MBE (Appointed 19th October 2023)

John Muir

Andrew Mc Dade

#### **Bankers**

HSBC

11 Bridge Street

Warrington

WA1 2EY

## **Warrington Mencap**

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

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

#### **Statement of Directors' and Trustees' Responsibilities**

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

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

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

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

#### **Method of preparation of accounts**

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

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

.  
Dorothy Pritchard MBE  
Director and Trustee

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

## **Warrington Mencap**

### **Independent Examiner's Report to the trustees of the charity**

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

### **Respective responsibilities of trustees and examiner .**

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

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

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

### **Basis of opinion and scope of work undertaken**

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

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

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

## **Warrington Mencap**

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

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

#### **Responsibilities and basis of report**

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

Having satisfied myself that the account of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under the Charities Act 2001, s. 145 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under s.145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

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

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

1. accounting records were not kept as respect of the Company as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records, or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examiners, or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102)).

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

Signed.....

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

Dated.....



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

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

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

All activities derive from continuing operations

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

**Warrington Mencap**

**Statement of Financial Activities**

**for the year ended 30th September 2023**

**Income and Expenditure Accounts as required by the Companies Act**

**for the year ended 30 September 2023**

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

All activities derive from continuing operations

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

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

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

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

**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>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	222,799	51,558	274,357	234,240
Recognised gains and losses before transfers	63,943	32,321	96,264	40,117
	<u>286,742</u>	<u>83,879</u>	<u>370,621</u>	<u>274,357</u>
<b>Closing revenue accumulated funds</b>	<u>286,742</u>	<u>83,879</u>	<u>370,621</u>	<u>274,357</u>

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

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

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

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

# Warrington Mencap

## Balance Sheet as at 30 September 2023

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

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

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

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

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

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

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

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

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

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

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

The particular accounting policies adopted are set out below.

**Accounting convention**

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

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

**Incoming Resources**

Incoming resources are accounted for on a receivable basis.

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

**Investment income**

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

Bank Interest received is included on an actual receipts basis.

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

**Deferred income**

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

**Recognition of liabilities**

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

**Resources Expended**

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

**Costs of generating funds**

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

**Charitable activities**

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

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

**Governance costs**

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

**Allocation of costs within types of resources expended**

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

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



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

**Unrealised and realised gains**

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

**Fixed assets and depreciation**

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

Items of less than £100 are not capitalised.

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

Plant and machinery 20% reducing balance

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

**Taxation**

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

**Finance and operating leases**

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

**Funds structure policy**

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

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

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

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

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

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

**2 Winding up or dissolution of the charity**

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

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

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

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

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

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

None

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

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

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

**8 Trustees' remuneration**

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

**9 Tangible functional fixed assets**

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

**10 Debtors**

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

**11 Creditors; amounts falling due within one year**

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

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

**12 Analysis of the Net movements in Funds**

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

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

**At 30 September 2023**

	<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	3,959	0	0	3,959
Current Assets	394,038	0	83,879	477,918
Current Liabilities	-111,255	0	0	-111,255
	<u>286,742</u>	<u>0</u>	<u>83,879</u>	<u>370,621</u>

**At 1 October 2022**

	<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	4,122	0	0	4,122
Current Assets	356,659	0	51,559	408,217
Current Liabilities	-137,982	0	0	-137,982
	<u>222,799</u>	<u>0</u>	<u>51,559</u>	<u>274,357</u>

**14 The individual funds included above are:-**

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

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

**Analysis of movements in funds as shown in table above**

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

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

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

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

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

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

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

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

## **15 Endowment Funds**

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

## **16 Share Capital**

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

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

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

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

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

**18 Charitable expenditure**

Support costs of charitable activities

Direct support costs

Wages & salaries- charitable activities

Long Service Awards to

Staff

Travel Costs- charitable activities

458,096	0	458,096	426,765
1,220	0	1,220	0
9,588	0	9,588	4,162
468,904	0	468,904	430,926

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

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

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

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



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

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

**Management and administration costs**

**in support of charitable activities**

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

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

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

**Details of Restricted Funds**

**Comfort Funds .**

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

**Maintenance Fund**

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

**Royal Mencap Donation**

To be used for the benefit of clients

**Expenditure on Activities etc for Houses Re Jo Hughes**

Donation given to purchase activities for clients

**WBC Workforce Retention Grant**

Balance of Grant owed to WBC

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

Balance of Grant owed to WBC

**RMS Southern Div re Lets Get Digital Grant**

To Purchase Computer Equipment for Charity

**Warrington Intergrates Sports Transfer of Funds**

Balance of Fund passed to Warrington Mencap

**Social Club: Transfer of Funds**

Funds to assist Club Members

## Appendix 1

**Analysis of total incoming & outgoing Resources by activity for the year ending 30 September 2023**

Fundraising	Activities					Total	Total	
	£	Other	Activity 2	Activity 3	Activity 4			Activity 5
Incoming resources from generated funds								
Voluntary Income	0	768,167	0	0	0	0	768167	672,591
Activities for generating funds	0	0	0	0	0	0	0	0
Investment income	0	4,913	0	0	0	0	4913	211
Incoming resources from charitable activities								
Other Incoming Resources	0	0	0	0	0	0	0	0
Total Incoming Resources								
0	773,080	0	0	0	0	0	773,080	672,802
Cost of generating funds								
Cost of generating voluntary income	0	0	0	0	0	0	0	0
Fundraising trading-costs of goods and other costs	0	0	0	0	0	0	0	0
Investment management costs	0	0	0	0	0	0	0	0
Cost of charitable activities								
Governance costs	0	676,155	0	0	0	0	676,155	632,175
Other resources expended	0	660	0	0	0	0	660	510
Total resources expended								
0	676,815	0	0	0	0	0	676,815	632,685
Net incoming Recourses by activity								
0	96,265	0	0	0	0	0	96,265	40,117

Warrington Mencap

Appendix 2

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

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

The above amounts are shown in accounts as

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

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

## Warrington Mencap

### Appendix 3

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

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

#### The above amounts are shown in accounts as

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

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