

Registered Charity Number

1126051

Registered Company Number

06378794

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

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

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

#### **Introduction**

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

The legal registration details are:-

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

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

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

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

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

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

The charity provides extra comforts to specific individuals.

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

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

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

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

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

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

## **Warrington Mencap**

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

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

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

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

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

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

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

No third party has the right to appoint a trustee.

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

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

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

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

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

## **Financial Review**

### **Policies on reserves**

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

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

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

## **Transactions and Financial position**

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

## **Warrington Mencap**

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

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

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

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

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

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

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

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

#### **Share Capital**

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

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

John Chamberlain-chairperson

Gill Selkirk-manager

Derek Stewart-finance

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

30th September 2024 were

Dorothy Pritchard MBE

John Muir

Andrew Mc Dade

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

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

Dorothy Pritchard MBE

John Muir

Andrew Mc Dade

#### **Bankers**

HSBC

11 Bridge Street

Warrington

WA1 2EY

## **Warrington Mencap**

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

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

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

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

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

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

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

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

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

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

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

## **Warrington Mencap**

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

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

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

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

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

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

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

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

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

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

Signed.....

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

Dated...12th May 2025

## **Warrington Mencap**

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

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

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

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

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

Signed.....

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

Dated...12th May 2025



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

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

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

All activities derive from continuing operations

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

**Warrington Mencap****Statement of Financial Activities**

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

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

All activities derive from continuing operations

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

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Excess of Expenditure over income before realisation of assets	182,174	96,264
losses on disposal of fixed assets used by the Charity		
Profit per Profit and Loss account	182,174	96,264
Grants for the acquisition of fixed assets		
<b>Net movement in funds before taxation</b>	<b>182,174</b>	<b>96,264</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>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	286,742	83,879	370,621	274,357
Recognised gains and losses before transfers	62,683	119,491	182,174	96,264
Interfund Transfers	4,161	-4,161	0	0
	353,586	199,209	552,795	370,621
<b>Closing revenue accumulated funds</b>	<b>353,586</b>	<b>199,209</b>	<b>552,795</b>	<b>370,621</b>

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

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

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

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

# Warrington Mencap

## Balance Sheet as at 30 September 2024

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

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

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

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

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

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

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

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

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

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

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

The particular accounting policies adopted are set out below.

**Accounting convention**

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

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

**Incoming Resources**

Incoming resources are accounted for on a receivable basis.

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

**Investment income**

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

Bank Interest received is included on an actual receipts basis.

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

**Deferred income**

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

**Recognition of liabilities**

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

**Resources Expended**

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

**Costs of generating funds**

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

**Charitable activities**

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

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

**Governance costs**

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

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

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

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



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

**Unrealised and realised gains**

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

**Fixed assets and depreciation**

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

Items of less than £100 are not capitalised.

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

Plant and machinery 20% reducing balance

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

**Taxation**

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

**Finance and operating leases**

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

**Funds structure policy**

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

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

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

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

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

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

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

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

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

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

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

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

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

None

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

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

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

**8 Trustees' remuneration**

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

**9 Tangible functional fixed assets**

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

**10 Debtors**

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

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

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

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

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

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

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

**At 30 September 2024**

	<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	7,576	0	0	7,576
Current Assets	456,377	0	199,209	655,586
Current Liabilities	-110,368	0	0	-110,368
	<u>353,585</u>	<u>0</u>	<u>199,209</u>	<u>552,794</u>

**At 1 October 2023**

	<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>

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

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

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

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

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

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

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

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

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

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

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

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

**15 Endowment Funds**

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

**16 Share Capital**

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

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

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

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

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

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

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

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

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



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

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

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

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Prior Period Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>18 Support costs and grants paid</b>				
<b>Costs reallocated from charity support costs</b>				
Total Expended on Charitable Activities	708,934	57,113	766,047	676,156
<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>700</u>	<u>0</u>	<u>700</u>	<u>660</u>
Total governance costs	<u>700</u>	<u>0</u>	<u>700</u>	<u>660</u>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Prior Period Total funds £</b>
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>
			766,747	676,816

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

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

**Details of Restricted Funds**

**Comfort Funds .**

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

**Maintenance Fund**

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

**Small Ave Holding Account**

Account created for rental income on property less expenditure

**Royal Mencap Donation**

To be used for the benefit of clients

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

Balance of Grant owed to WBC

**Warrington Intergrates Sports Transfer of Funds**

Balance of Fund passed to Warrington Mencap

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

To Purchase Computer Equipment for the Charity

**Postcode Lottery Grant**

Grant received for the use of the organisation

**Royal Mencap: Legacy re Daisy Tonkinson**

**Enterprise Credit Union Grant**

Grant Received towards cost of Holidays for Service Users

**Social Club: Transfer of Funds**

Funds to assist Club Members

**WBC Workforce Retention Grant**

Balance of Grant owed to WBC

**Warrington Mencap**

**Appendix 1**

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

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

Warrington Mencap

Appendix 2

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

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

The above amounts are shown in accounts as

Support costs for generating voluntary income

Support costs for fundraising

Support costs for charitable activities

Support costs for grants paid

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

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

Warrington Mencap

Appendix 3

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

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

The above amounts are shown in accounts as

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

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