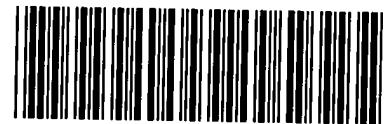


**Company Number: 02146838**  
**Charity Number: 1004262**

**Mencap Liverpool operating as Mencap Liverpool & Sefton**  
(A Company Limited by Guarantee)  
**Annual Report**  
**&**  
**Financial Statements**  
**For the year ended**  
**31 March 2022**

Greater Merseyside Community Accountancy Service  
Sefton Council for Voluntary Service  
3rd Floor, Suite 3b  
Burlington House  
Crosby Road North  
Waterloo  
Liverpool  
L22 0LG

SATURDAY



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17/12/2022  
COMPANIES HOUSE

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Contents**

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# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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The trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

## **The Charity**

Mencap Liverpool operating as Mencap Liverpool & Sefton is constituted as a company limited by guarantee and not having a share capital. The company is registered in England and Wales No. 02146838. The charity is registered with the Charity Commission No. 1004262. The principal governing document is the Company Memorandum and Articles of Association dated 13 July 1987, as amended 12 February 1988, 7 July 1994, 14 October 2003 and 1 October 2007.

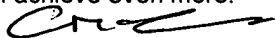
### **Chair's Report**

This time last year we were emerging from one of the toughest periods for our charity. Although the impact of Covid-19 is not as severe currently, this has left the country in a difficult financial position, which means that times will continue to be challenging for us.

Nevertheless, the members and staff team have continued to do amazing work and to keep promoting the work of the charity, providing life changing opportunities for people. This includes our ambitious Directions project which aims to support people into education and employment.

This last year also saw the opening of our coffee shop, which has been a vision come true for our Chief Executive. Sarah saw the potential and with great gusto and determination means that we now have a fully functioning coffee shop that attracts local community groups, dog walkers and people visiting the beach nearby. Even as we move into the winter months, we will be welcoming people with hot soup and a warm welcome.

We look forward to next year with a mixture of confidence, continued ambition but with a realistic view of the challenges. Our members and staff team continue to be our greatest asset, and this is my opportunity to thank them all for an amazing 12 months. I look forward to a fantastic 2022-23 when we can achieve even more.



Ms Carolyn McConnell, Chair of Trustees

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Mencap Members' Voice - Chair's Report**

This was my 2nd term as chair of Mencap Members Voice and this year we had more members coming onto our Mencap Members Voice board which was great as it means more and different opinions.

This was another challenging year for the charity, but I've enjoyed my role as being chair it was better this time because we did a mixture of meeting in person or doing it on zoom if we couldn't make it to the cottage.

The meetings this year have been good even though at times there's been some challenges like what should we talk about and why are we talking about Members issues and taking up most of the time of the meeting we now put a fundraising update into our agendas to talk about how we can raise money for the charity which made the meetings more better one of our members who's new on MMV Kyle does stuff with national Mencap and we ask him if he has an update about what or if he done anything with them.

Finally, I just want to say as I will be stepping down as chair thank you to Sarah and all the trustees for the 2 years I've been chair I've enjoyed working with yours and I want to wish my successor all the best.

Soph Gallagher- Chair of Mencap Members' Voice (steering group)

# Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022

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## Objectives and Activities

Mencap Liverpool & Sefton is a local learning disability charity.  
We are a group of members, volunteers, paid staff, trustees, and supporters.  
Together, we create spaces where everyone is valued equally, listened to, and included in everyday life.

Our Strategic Objectives are:

- Prevent social isolation and exclusion of people who have a learning disability
- Progression - help our members to make real, tangible progress towards their goals
- Platform - provide a platform for members to demonstrate their skills and make themselves heard, to make a difference to the world around them.

Our activities under each of these areas are:

### Outreach Support

- We get a referral form or member application.
- We arrange an initial visit to meet you and make sure we're the right organisation to help.
- We then have an Action Plan meeting to decide what things you want to work on and how we can help you.
- We work with you until you're ready to move on to the next stage (or you might decide to work with a different organisation- that's okay too)

### Progression support

- We run a range of social groups and physical activities- you can turn up to these whenever you want.
- We have workshops on different subjects, like money, getting a job, relationships - we normally have about 8 places and you need to commit to coming every week.
- Our progression activities help you to make friends and learn new things.

### Building a platform

- We will help you find opportunities to make a difference and reach your potential. This might be with us, or with other organisations.
- You can be voted onto our member steering group and make decisions about how the organisation is run.
- We will train you to lead sessions and deliver training to others (which you can be paid for)
- We will help you find a job or volunteering opportunities.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Public Benefit**

The trustees have considered the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. We provide most of our services completely free of charge or for a nominal contribution, irrespective of our beneficiaries' ability to pay. Our only criteria are that beneficiaries must:

1. Live in Liverpool or Sefton
- and
2. a. Have a learning disability (which does not have to be formally diagnosed)  
or  
b. Be a family member of someone with a learning disability - or have unpaid caring responsibilities for someone with a learning disability.

The reality is that very few, if any, of our beneficiaries with a learning disability could afford to pay and this is why they are reliant on our services.

Referrals to Mencap Liverpool & Sefton continue to come primarily from Mersey Care NHS Foundation Trust, Job Centres and Adult Social Services. Other sources include self-referrals and other voluntary sector organisations. Most referrals are from organisations with whom we already have a strong relationship.

In May 2021 we lost our Liverpool outreach coordinator and funding specific to that post ended in June 2021 with the end of our five-year Help Through Crisis project (a National Lottery Community Fund Programme). Some of this work was picked up by our Outreach Team Manager Marcus but he then left in January 2022 and the remaining funding for that post finished in March 2022. We have employed former social work students to help plug the gaps in our outreach provision, but it continues to be under-resourced. The only funding, we now have in place for Outreach comes via our Directions Programme.

# Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022

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## Achievements and Performance

### How we measure impact:

We measure our impact by looking at seven broad outcome areas across the three phases of our work, Prevention, Progression and Platform (as described in the previous section)

We benchmark individuals when we start working with them and then each quarter all members are reviewed, mainly through staff observation. In quarter 2 (October), we sit down with each member to check our understanding, review their progress, recognise achievements and set goals for the year ahead.

Our seven outcome areas are:

1. Physical Health & Mental Wellbeing
2. Quality of life
3. Making a Positive Contribution
4. Freedom from Discrimination and Harassment
5. Economic Wellbeing
6. Choice & Control
7. Personal Dignity

For example, re Quality of Life, a member in the prevention phase may have friends or social opportunities to speak of. In the progression phase we would see them establishing friendships with a number of people and attending a range of groups and social events.

This year, we've continued to see members at the platform stage organising their own groups and events for their peers, with minimal input (if any) from staff or volunteers. This includes the Tuesday socials group where the members have arranged their own days out including trips to the cinema, bowling, Cheshire Oaks, Chester, Christmas Markets, Museum of Liverpool, Theatre trips, Liverpool's big indoor fair, Croxteth park and many more.

It's been fantastic to see more activities returning after COVID. Our members were once again able to rehearse and perform with the University of Liverpool Dance Society at their Spring Showcase.

*Amber said, 'it was nice to meet the students and feel part of the uni'*

Our bike sessions have continued with Wheels for All:

*The new members enjoyed learning how to look after their bikes. It's a good activity to go to, it gives you good energy.*

In the summer we were also part of the Liverpool Brazilca festival, rehearsing over several weeks and learning all about the culture. Members then got to lead the parade on the day!

*Members said: It was great being part of something so big and exciting. The costumes were amazing, and the music! We were in the Echo!*

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Developments at the Cottage**

In November 2021 we appointed our Centre Manager Angie Quinn, taking over from Jacqui Bouch as Office Manager, with all the extra responsibilities of managing a community building. Angie has brought in new activities for the members and our community and has been the driving force in establishing 'Coffee at Mencap' (our little coffee shop which now operates from the kitchen and dining room space.) We now have yoga classes, French lessons, exhibitions of local photography and artwork and local crafts on sale.

## **Directions Programme**

The Directions programme is a big DWP- European Social Fund initiative to tackle barriers in the labour market for excluded groups. Adults with a learning disability have one of the lowest employment rates (typically less than 6% in paid employment). Delivery started in October 2019 but was severely impacted by COVID. Unfortunately, many of the barriers that prevent our members from moving into paid employment are still present in the requirements of the programme. Payments to partners have been severely delayed, which puts considerable pressure on our tight cash flow.

Despite the challenges, we have had some great successes, with a regular 'Biz Club' for members to find out more about the world of work, and several exciting work placements organised by Directions Programme Manager Jeanette McHugh.

*Amanda worked at the local dog groomers:*

*I enjoyed working with the staff and feeling part of the team. They made me feel welcome. It was also good to learn how to handle the dogs properly and bathe them... things like that.'*

We've also managed to create a new paid role for one of the members Sue Wignall, who joined the team this year as our cleaner. This took many hours of work to ensure the job would not put any of Sue's benefits at risk.

Members have undertaken various courses such as First Aid and Unconscious Bias Training. We've also continued to deliver sessions for our partners Easy Read Online.

Our Experts by Experience have continued to train medic students, and the members who've participated in our Diabetes workshops then went on to train other social care organisations.

## **Thursday Club and 70 years of Mencap in Crosby**

We've slowly been able to add more members back into Thursday Club as COVID restrictions eased and we were joined by more new volunteers. In November last year we sadly lost our longest serving volunteer Anthony 'Eddie' Edwards who died suddenly. Eddie had volunteered with the Thursday Club for more than 50 years (since it was a Youth Group, and he was also a schoolboy).

In June it was lovely to welcome back many people who've been a part of Thursday Club through the years as we threw a Jubilee Party for Friends and neighbours to mark the Queen's Platinum Jubilee and 70 years since local Mencap started in Crosby.



# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Our Volunteers**

In 2020 we received another ESF Community Learning Grant managed by the Workers Education Association. Due to Covid Restrictions and their impact on our potential volunteers, we needed to extend the project to the end of December 2021. Since the end of the project two of the volunteers recruited have gone on to gain paid employment, a fantastic result! Congratulations to Ryan, who has provided brilliant help at the Biz Club and Andy (2), who's support has enabled member Paul Halpin, to have a much-cherished volunteer work placement at ReCycles.

We were partially successful in an application to the Burbo Bank Extension Community Fund for funding to continue the support for our volunteering programme. After a delay in recruitment, we appointed Marianne Manson who started in August 2022 and is working 3 days/week.

Our existing volunteers have continued to provide the charity with excellent support. Long-standing volunteer Tony started a walking group for members which has proved popular. Our garden crew, led by vice-chair Steve Mahon, have made many great improvements, and kept the cottage gardens looking smart. In 2022-23 we have a small pot of funding to open the Garden volunteering roles to new volunteers, to improve the health of older men, and tackle obesity.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Financial Review**

Total income for the year was £388,608 (2021: £359,804) of which £208,679 (2021: £244,625) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £288,143 (2021: £357,089) resulting in a surplus of £109,543 (2021: small surplus of £4,008).

At year end 31st March 2022 the charitable company's total assets stood at £426,053 (2021: £316,518) of which £4,200 (2021: £8,705) represent restricted funds. This figure includes the charity's premises Mencap Cottage, valued in 2018 at £250,000.

### **Investments**

The value of investments increased by £9,069 to £33,639 (2021: £24,570).

### **Going Concern**

We received a legacy of £151,808 from Ann MacKenzie who's son David was a member of South Sefton Mencap for many years. Originally, we hoped to use all of this legacy to help fund essential accessibility improvements to the cottage, but due to the huge financial pressures facing the charity, it's likely that much of this will be needed just to maintain our day-to-day work in 2022-23

In August 2020, the charity successfully applied for a Bounce Back Loan of £48,155 as part of the government's support packages for small businesses (note 19). (The amount related to payments due to the charity from funders but not yet received)

This carries a very low rate of interest and so the trustees have decided to repay this over the full term. This significantly helps our ongoing cash-flow management. Repayment arrangements are flexible and can be changed or paused.

The Directions Programme, which was originally ending in October 2022 has been extended until December 2023.

Given the above factors, the trustees are confident that the charity remains a going concern.

### **Reserves Policy**

It is our policy is to hold an amount equivalent to 3-6 months running costs as an operating reserve to meet the following requirements:

For:

- a. WORKING CAPITAL- we aim to hold up to 2 months running costs. This would enable the charity to take on a contract worth up to a third of our total business and be paid up to 6 months in arrears without adversely impacting our core activities.
- b. CONTINUITY- we aim to hold 3 months running costs - this would enable us to lose 50% of our funding, with no warning and still have 6 months to replace it.
- c. PARTICULAR RISKS/PROJECT - up to 1 month. This is a small but crucial amount, allowing the charity to react to a particular area of need or test out a new project before we have been able to secure funding to cover the costs. This requirement is separate to working capital since in this instance, the initial outlay would not be replaced by secured incoming funds.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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Having reviewed the charity's current position in light of the global pandemic, the trustees consider the above policy to be appropriate for 2022-23.

## **Risk Management**

The trustees continue to review the risks to which the charity is exposed to ensure we have sufficient policies and procedures in place to remove, reduce and manage key risks. Key risks continue to be: -

### **Operational Risks**

Loss of key staff. The board have been particularly mindful of the impact of the pandemic, and now the cost-of-living crisis on the mental and physical wellbeing of our staff team. We have also faced a challenging time in recruiting people with the right skills and experience, exacerbated by the national shortage of skilled staff.

### **Financial Risks**

Our operating reserves remain almost completely depleted; we continue to carefully manage our cash flow.

### **Risk to beneficiaries**

As we seek to give members more responsibility for delivery, there is an associated increase in risk which cannot (and should not) be removed. This increase in risk is necessary for the delivery of the charity's strategy and can be managed by ensuring policies and procedures are effectively communicated (e.g., via easy read) and competent staff are well supported.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Plans for Future Periods**

As in previous years, our focus will continue to be on working with those people who do not receive support from elsewhere, especially those who have no paid support, nor any support from family members. For this group, we provide an essential safety net to stop people falling through the gaps. This group almost by definition are hard to reach and by the time we receive a referral, the individual may require a considerable input to prevent crisis and reach a position where progression is achievable.

We will continue to apply resources to reaching the 'hardest to reach'. We will also be working to tackle the causes of social isolation and mental ill health amongst people with a learning disability.

Ensuring that our Outreach service is adequately resourced is now a main priority for the trustees for 2022-23.

Our building (Mencap Cottage) needs major refurbishment to serve the needs of the charity now and in the future. We have no lift, and so half the building is inaccessible to many members, the toilets need updating - especially for people with access needs. Now we know that our coffee shop works, we also want to make some improvements to our facilities, so the space can work better for members and customers. We will prioritise capital funding as soon as we have the revenue funding secured for our operations in 2022-23. As well as improving the accessibility, this will help us to generate more income from the building and reduce the running costs through improving our energy efficiency.

As far as possible, we want to open our building to the whole community. Not only will this help diversify our income, but it also improves the visibility of people with a learning disability, builds community cohesion and provides more training and employment opportunities for our members.

We are constantly looking to improve and change the way we work so that we continue to make the biggest difference. We aim to strike a balance that provides structure and consistency within set periods, so that we can be flexible in our approach and respond to new challenges and opportunities.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Reference and administrative details**

Charity number: 1004262  
Company number: 02146838  
Registered Office: 6-8 Mariners Road, Crosby, L23 6SX

### **Our advisors**

Independent Examiner: Anthony Deegan MAAT MICB Pm.Dip  
Bankers: Bank of Scotland, Gordon Street, Glasgow. G1 3RS

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

#### **Trustees**

Ms C McConnell  
Mr S Mahon  
Mr P Corfield  
Dr E Greenhill  
Ms M Cabrera  
Ms L Parke  
Miss A Valvi  
Mr M Smith

Chair of Trustees  
Vice Chair  
Treasurer

Resigned 31st March 2022

Appointed 13th December 2021

Company Secretary

Sarah Jones

# Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022

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## Structure, Governance and Management

### Governing Document

Mencap Liverpool operating as Mencap Liverpool & Sefton is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20th March 2019. It is registered with the Charity Commission. Trustees, who are endorsed by the wider membership of beneficiaries serve as Company Act members. They each agree to contribute £1 in the event of the charity winding up.

### Mencap Members' Voice Steering Group

Our Member Steering Group Mencap Members Voice (MMV) has continued to meet on a weekly basis, often in person, since restrictions have eased. We also have the facility for blended meetings, and this allows some of the members to attend meetings remotely. Over the past year, there has been more dialogue between the staff team and MMV, with the group now an established part of our decision-making structures.

The Chair and Vice Chair are elected by other members. In September and October 2021, the MMV worked on the terms of reference, to decide how the group should run in the future and how members could stand for election. At the charity's AGM on 13th December 2021, Soph Gallagher was elected for her 2nd term as Chair and Amanda Hesketh was elected Vice Chair.

*Amanda says: 'Soph has been brilliant this year, she's been so helpful with me being new to Vice Chair and she helped me write my speech to stand as Chair. She's been organising lots of stuff for the members, she never stops.'*

*Amber: 'She's still been there for members even when she's been busy'.*

### Trustees

The trustees, who are also directors for the purposes of charitable law, and who served during the year can be found on pg (1). At the charity's AGM on 13th December 2021, Matthew Smith was formally elected by the members to serve as a trustee. Carolyn McConnell was re-elected as Chair. Phil Corfield and Steve Mahon were re-elected as Treasurer and Vice-Chair, respectively.

We have finally been able to hold some face-to-face meetings this year, although most of the board still attend meetings remotely.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Recruitment, Induction and Training of Trustees**

The Board of Trustees aims to maintain a membership of between seven and nine members, representing a wide range of backgrounds, skills, and relevant experiences. We aim to ensure that at least two trustees have a personal experience of learning disability. A small bio of the charity's current trustees is maintained on the following webpage:

<http://www.mencapliverpool.org.uk/about-us/meet-the-team/our-trustees/>

The board regularly review its membership considering the changing needs of the charity and will then approach or advertise for potential trustees who may meet the gaps identified. Following a conversation with the Chair and Chief Executive, a potential trustee is invited to attend a minimum of three board meetings before a decision is made whether to co-opt them to the board. To make a fully informed decision, potential trustees receive key financial and strategic information about the charity as well as general information about becoming a trustee (such as the Charity Commission guidance CC3). They also are invited to member activities to meet members and staff. Co-opted trustees stand for election at the following AGM. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

## **Key management personnel and Staff pay**

The Board of Trustees are directors of the limited company. All trustees give of their time freely and no director received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 9 to the accounts.

Trustees must make sure that the charity is carrying out the purposes for which it is set up, and no other purpose. This means they should:

- ensure they understand the charity's purposes as set out in its governing document
- plan what the charity will do, and achieve
- be able to explain how all of the charity's activities are intended to further or support its purposes
- understand how the charity benefits the public by carrying out its purposes

The Chief Executive oversees directing and controlling, running, and operating the Charity on a day-to-day basis.

The pay of all staff is reviewed annually and where the charity can afford to do so, a cost-of-living increase is normally awarded in line with RPI. There was no increase in 2020, 2021 or 2022 due to financial uncertainty caused by the pandemic. The national Cost of Living Crisis is now putting huge financial pressure on the charity and its staff team. The trustees are keen to increase salary levels as soon as possible.

Salary levels are also reviewed before any new post is advertised. The trustees aim to benchmark against pay levels in charities of a similar size, doing comparable roles. The trustees have committed to paying the real Living Wage since 2013-14 and in January 2019, we became an accredited Real Living Wage Employer. We continue to maintain this accreditation.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Related parties**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and any related party must be disclosed to the full board of trustees. In 2021-22 no new related party transactions were reported.

## **Small Company Provisions**

This report has been prepared in accordance with special provisions relating to small companies within Part 15 of the Companies Act 2006.



# **Mencap Liverpool operating as Mencap Liverpool & Sefton Trustees' Annual Report For the year ended 31 March 2022**

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## **Trustees' Responsibilities**

The trustees, who are also the directors of Mencap Liverpool operating as Mencap Liverpool & Sefton for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 12th December 2022 and signed on their behalf.



Carolyn McConnell  
Chair of Trustees

# **Independent Examiner's Report**

## **To the trustees of Mencap Liverpool operating as Mencap Liverpool & Sefton**

### **For the year ended 31 March 2022**

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I report to the trustees on my examination of the accounts of the Mencap Liverpool operating as Mencap Liverpool & Sefton for the year ended 31 March 2022.

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

As the charity trustees of Mencap Liverpool operating as Mencap Liverpool & Sefton you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Mencap Liverpool operating as Mencap Liverpool & Sefton accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

(1) accounting records were not kept in respect of the Mencap Liverpool operating as Mencap Liverpool & Sefton as required by section 130 of the Act; 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Anthony Deegan MAAT MICB Pm.Dip  
Community Accountant  
Sefton Council for Voluntary Service  
Burlington House

12th December 2022

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Statement of Financial Activities

(Incorporating Income & Expenditure Account)

**For the year ended 31 March 2022**

|                                 | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Income and endowments from:     |      |                            |                          |                    |                    |
| Donations and legacies          | 2    | 151,808                    | -                        | 151,808            | 29,681             |
| Charitable activities           | 3    | 5,849                      | 208,679                  | 214,528            | 298,429            |
| Other trading activities        | 4    | 21,580                     | -                        | 21,580             | 11,278             |
| Investments                     | 5    | 692                        | -                        | 692                | 623                |
| Other                           | 6    | -                          | -                        | -                  | 19,793             |
| <b>Total income</b>             |      | <b>179,929</b>             | <b>208,679</b>           | <b>388,608</b>     | <b>359,804</b>     |
| Expenditure on:                 |      |                            |                          |                    |                    |
| Raising funds                   | 7    | 17,135                     | -                        | 17,135             | 26,384             |
| Charitable activities           | 8    | 57,824                     | 213,184                  | 271,008            | 330,704            |
| <b>Total expenditure</b>        |      | <b>74,959</b>              | <b>213,184</b>           | <b>288,143</b>     | <b>357,088</b>     |
| <b>Net gains on investments</b> |      | <b>9,069</b>               | <b>-</b>                 | <b>9,069</b>       | <b>1,293</b>       |
| <b>Net income/(expenditure)</b> |      | <b>114,039</b>             | <b>(4,505)</b>           | <b>109,534</b>     | <b>4,009</b>       |
| Other recognised gains:         |      |                            |                          |                    |                    |
| <b>Net movement in funds</b>    |      | <b>114,039</b>             | <b>(4,505)</b>           | <b>109,534</b>     | <b>4,009</b>       |
| Reconciliation of funds:        |      |                            |                          |                    |                    |
| <b>Funds b/fwd</b>              |      | <b>307,813</b>             | <b>8,705</b>             | <b>316,518</b>     | <b>312,509</b>     |
| <b>Funds c/fwd</b>              |      | <b>421,853</b>             | <b>4,200</b>             | <b>426,053</b>     | <b>316,518</b>     |

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton Balance Sheet As at 31 March 2022

Company Number: 02146838

|   | Note | 2022<br>£             | 2021<br>£             |
|---|------|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                     |      |                       |                       |
| Tangible assets   | 13   | 244,232               | 246,606               |
| Investments   | 14   | 33,639                | 24,570                |
|   |      | <u>277,871</u>        | <u>271,176</u>        |
| <b>Current Assets</b>                                   |      |                       |                       |
| Debtors   | 15   | 5,564                 | 28,809                |
| Cash at bank and in hand                                | 16   | 194,599               | 122,276               |
|   |      | <u>200,163</u>        | <u>151,085</u>        |
| <b>Creditors: Amounts falling due within one year</b>   | 17   | 19,147                | 64,007                |
| <b>Net Current Assets</b>                               |      | <u>181,016</u>        | <u>87,078</u>         |
| <b>Total Assets Less Current Liabilities</b>            |      | <u>458,887</u>        | <u>358,254</u>        |
| Creditors: Amounts falling due after more than one year | 18   | (32,834)              | (41,735)              |
| <b>Total Net Assets</b>                                 |      | <u><u>426,053</u></u> | <u><u>316,519</u></u> |
| <b>Funds of the charity</b>                             |      |                       |                       |
| Designated Funds  |      | 277,639               | 351,637               |
| General Fund  |      | 144,214               | (43,823)              |
| <b>Total Unrestricted Funds</b>                         | 22   | <u>421,853</u>        | <u>307,814</u>        |
| Restricted Funds  | 23   | 4,200                 | 8,704                 |
| <b>Total Funds</b>                                      |      | <u><u>426,053</u></u> | <u><u>316,518</u></u> |

The notes on pages 22 to 45 form part of these financial statements

# **Mencap Liverpool operating as Mencap Liverpool & Sefton**

## **Balance Sheet**

**As at 31 March 2022**

**(cont.)**

Company Number: 02146838

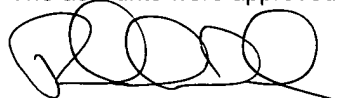
In approving these financial statements as directors of the company we hereby confirm the following:  
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the board of directors on 12th December 2022.



Mr P Corfield, Director

The notes on pages 22 to 45 form part of these financial statements

# **Mencap Liverpool operating as Mencap Liverpool & Sefton**

## **Notes to the Accounts**

### **For the year ended 31 March 2022**

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#### **1 Accounting Policies**

##### **1a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Mencap Liverpool operating as Mencap Liverpool & Sefton meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Mencap Liverpool operating as Mencap Liverpool & Sefton is the £ Sterling.

##### **1b. Preparation of the accounts on a going concern basis**

Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2022**

---

#### **1 Accounting Policies (cont.)**

##### **1c. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

##### **1d. Deferred income**

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

# **Mencap Liverpool operating as Mencap Liverpool & Sefton**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2022**

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#### **1 Accounting Policies (cont.)**

##### **1e. Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **1f. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Activities for people with learning disabilities

a) Costs of raising funds comprise the staff cost for generating earned income for the charity and their associated support costs.

b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The notes on pages 22 to 45 form part of these financial statements



# **Mencap Liverpool operating as Mencap Liverpool & Sefton**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2022**

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#### **1 Accounting Policies (cont.)**

##### **1g. Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. these costs have been allocated between cost of raising funds and expenditure on charitable activities. the bases on which support costs have been allocated are set out in note 8.

##### **1h. Fund Accounting**

All income and expenditure together with gains and lossess are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 22.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 23.

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 1 Accounting Policies (cont.)

##### 1i. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Land and buildings include freehold offices and community centres. Land and buildings are stated at cost (or deemed cost for land and buildings held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses.

The charitable company previously adopted a policy of revaluing freehold land and buildings and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses. The charitable company has adopted the transition exemption under FRS 102 paragraph 35.10(d) and has elected to use the latest revaluation as deemed cost.

The difference between depreciation based on the deemed cost charged in the Statement of Financial Activities and the assets original cost is transferred from revaluation reserve to the fixed asset fund.

plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

|                       |                                    |
|-----------------------|------------------------------------|
| Freehold land         | No depreciation is charged         |
| Freehold buildings    | straight line basis over 50 years  |
| Fixtures and fittings | 33% pa on a straight line basis    |
| Equipment             | 20% pa on a reducing balance basis |

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

The notes on pages 22 to 45 form part of these financial statements

# **Mencap Liverpool operating as Mencap Liverpool & Sefton**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2022**

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#### **1 Accounting Policies (cont.)**

##### **1j. Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

##### **1k. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **1l. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **1m. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **1n. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

The notes on pages 22 to 45 form part of these financial statements

# **Mencap Liverpool operating as Mencap Liverpool & Sefton**

## **Notes to the Accounts (cont.)**

### **For the year ended 31 March 2022**

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#### **1 Accounting Policies (cont.)**

##### **1o. Pension costs**

The company operates a defined contribution plan for its eligible employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in creditors or accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

##### **1p. Leasing and HP contracts**

Assets that are held by the charity under leases which transfer to the charity substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the charitable company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charitable company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the Statement of Financial Activities, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charitable company's policy on borrowing costs (see the accounting policy above). Contingent rentals are recognised as expenses in the periods in which they are incurred.

Operating lease payments are recognised as an expense on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expenses on a straight line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 2. Donations and Legacies

|                          | 2022<br>£      | 2021<br>£     |
|--------------------------|----------------|---------------|
| Donations                | -              | 9,815         |
| General Grants           | -              | 9,790         |
| Legacies and in memoriam | 151,808        | 10,076        |
|                          | <u>151,808</u> | <u>29,681</u> |

#### 3. Charitable Activity Income

|                                    | 2022<br>£      | 2021<br>£      |
|------------------------------------|----------------|----------------|
| Restricted Grants                  | 208,679        | 269,431        |
| Sales within charitable activities | 5,849          | 28,998         |
|                                    | <u>214,528</u> | <u>298,429</u> |

Income from charitable activities has been applied to the following activities:

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| Activities for people with learning disabilities | 214,528        | 298,429        |
|  | <u>214,528</u> | <u>298,429</u> |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

---

#### 4. Other trading activity income

|             | 2022<br>£     | 2021<br>£     |
|-------------|---------------|---------------|
| Fundraising | 21,580        | 11,278        |
|             | <u>21,580</u> | <u>11,278</u> |

#### 5. Investment Income

|                                | 2022<br>£  | 2021<br>£  |
|--------------------------------|------------|------------|
| Income from listed investments | 670        | 617        |
| Interest Receivable            | 22         | 6          |
|                                | <u>692</u> | <u>623</u> |

#### 6. Other Income

|   | 2022<br>£ | 2021<br>£     |
|---|-----------|---------------|
| Covid Job Retention Scheme              | -         | 9,793         |
| Covid grant from Liverpool City Council | -         | 10,000        |
|   | <u>-</u>  | <u>19,793</u> |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

---

#### 7. Expenditure on Raising Funds

|                   | 2022<br>£     | 2021<br>£     |
|-------------------|---------------|---------------|
| Fundraising costs | 746           | 751           |
| Staff costs       | 16,389        | 25,633        |
|                   | <u>17,135</u> | <u>26,384</u> |

#### 8. Charitable Activities Expenditure

|  | Activities<br>Undertaken<br>Directly<br>£ | Support<br>Costs<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|---|-----------------------|--------------------|--------------------|
| Activities for people with learning disabilities | 225,338                                   | 45,670                | 271,008            | 330,705            |
|  | <u>225,338</u>                            | <u>45,670</u>         | <u>271,008</u>     | <u>330,705</u>     |

Support costs are those which are not directly related to charitable activities.

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 9. Staff Costs

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and Salaries    | 186,136        | 242,595        |
| Social Security costs | 12,316         | 17,183         |
| Pension costs         | 4,034          | 5,372          |
|                       | <u>202,486</u> | <u>265,150</u> |

The average number of employees during the year ended 31 March 2022 was:

|                       | 2022<br>Number | 2021<br>Number |
|-----------------------|----------------|----------------|
| Raising funds         | 1              | 1              |
| Charitable activities | 7              | 9              |
|                       | <u>8</u>       | <u>10</u>      |

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2021: none).

The trustees received no remuneration during the year (2021: £nil).

The trustees did not receive any expenses during the year (2021: £nil).



# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 10. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team.

##### Trustees

Ms C McConnell  
Mr S Mahon  
Mr P Corfield  
Dr E Greenhill  
Ms M Cabrera  
Ms L Parke  
Miss A Valvi  
Mr M Smith

Resigned 31st March 2022

Appointed 13th December 2021

##### Senior Management Team:

Sarah Jones - Chief Executive  
Siobhan Waters - Development Manager  
Jeanette McHugh - Direction Team Manager  
Angela Quinn - Centre Manager - started 29th November 2021

Jacqueline Bouch - Office Manager - resigned 31st August 2021  
Marcus Bull - Outreach Team manager - resigned 14th January 2022

The emoluments of the 6 members of the Senior Management Team were £132,070

#### 11. Net Income for the year

Net income is stated after charging:

|                       | 2022<br>£         | 2021<br>£         |
|-----------------------|-------------------|-------------------|
| Depreciation          | 2,374             | 5,994             |
| Bank interest payable | 662               | -                 |
|                       | <u>          </u> | <u>          </u> |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 12. Transfers Between Funds

The transfer from the rental fund to the general fund represents the reduction in the liability for future rental payments on the charity's premises.

The transfer from the investments fund to the general fund represents the reduction in the value of the investments.

#### 13. Tangible Fixed Assets

|                         | Freehold<br>Land &<br>Buildings<br>£ | Fixtures &<br>Equipment<br>£ | Total<br>£ |
|-------------------------|--------------------------------------|------------------------------|------------|
| <b>Cost / Valuation</b> |                                      |                              |            |
| At 1 April 2021         | 250,000                              | 37,708                       | 287,708    |
| At 31 March 2022        | 250,000                              | 37,708                       | 287,708    |
| <b>Depreciation</b>     |                                      |                              |            |
| At 1 April 2021         | 4,500                                | 36,602                       | 41,102     |
| For the year            | 1,500                                | 874                          | 2,374      |
| At 31 March 2022        | 6,000                                | 37,476                       | 43,476     |
| <b>Net Book Amounts</b> |                                      |                              |            |
| At 31 March 2022        | 244,000                              | 232                          | 244,232    |
| At 31 March 2021        | 245,500                              | 1,106                        | 246,606    |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

---

#### 14. Fixed Asset Investment

##### Quoted Investments

|                                  | £             |
|----------------------------------|---------------|
| Market value as at 1 April 2021  | 24,570        |
| Net unrealised gain in the year  | 9,069         |
| Market value as at 31 March 2022 | <u>33,639</u> |

|             | No. of<br>Units | 2022<br>Market<br>Value | No. of<br>Units | 2021<br>Market<br>Value |
|-------------|-----------------|-------------------------|-----------------|-------------------------|
| Unit trusts | 11,480          | 33,639                  | 14,463          | 24,570                  |
|             | <u>11,480</u>   | <u>33,639</u>           | <u>14,463</u>   | <u>24,570</u>           |

The historical cost of the investments is not available.

Throughout the accounting year all assets are held by the Investment manager's custodian, St James's Place.

#### 15. Debtors

|                                     | 2022<br>£    | 2021<br>£     |
|-------------------------------------|--------------|---------------|
| Amounts falling due within one year |              |               |
| Trade debtors                       | 2,730        | 28,809        |
| Prepayments and accrued income      | 2,834        | -             |
|                                     | <u>5,564</u> | <u>28,809</u> |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

---

#### 16. Cash at bank and in hand

|              | 2022<br>£      | 2021<br>£      |
|--------------|----------------|----------------|
| Cash at bank | 194,499        | 122,263        |
| Cash in hand | 100            | 13             |
|              | <u>194,599</u> | <u>122,276</u> |

#### 17. Creditors: Amounts falling due within one year

|                              | 2022<br>£     | 2021<br>£     |
|------------------------------|---------------|---------------|
| Bank loans                   | 9,703         | 6,421         |
| Trade creditors              | -             | 5,629         |
| Other creditors              | 4,709         | 1,797         |
| Accruals and deferred income | 4,735         | 50,160        |
|                              | <u>19,147</u> | <u>64,007</u> |

#### 18. Creditors: Amounts falling due after one year

|             | 2022<br>£     | 2021<br>£     |
|-------------|---------------|---------------|
| Other loans | 32,834        | 41,735        |
|             | <u>32,834</u> | <u>41,735</u> |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 19. Loans and Overdrafts

|   | 2022<br>£     | 2021<br>£     |
|---|---------------|---------------|
| The aggregate amount of loans was as follows: |               |               |
| a) Falling due within one year or on demand   |               |               |
| Unsecured loans                               | 9,703         | 6,421         |
| b) Falling due after more than one year       |               |               |
| Unsecured loans repayable:-                   |               |               |
| between one and two years                     | 9,703         | 9,631         |
| between two and five years                    | 23,131        | 28,893        |
| after five years                              | -             | 3,211         |
| Secured loans repayable:-                     |               |               |
|   | <u>42,537</u> | <u>48,156</u> |

#### 20. Deferred Income

|  | 2022<br>£ | 2021<br>£     |
|--|-----------|---------------|
| Deferred income b/fwd as at 1 April 2021 | 49,360    | -             |
| Income released to SOFA                  | (49,360)  | -             |
| Income deferred in year                  | -         | 49,360        |
| Deferred income as at 31 March 2022      | <u>-</u>  | <u>49,360</u> |

Grant from Julia & Hans Rausing Trust was to be used after 31 March 2021.

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 21. Lease Commitments

The charity entered into a lease relating to 9 Lydia Ann Street. The lease was terminated on 27th May 2021.

The minimum annual rentals under the leases are as follows:

|                    | 2022<br>£ | 2021<br>£ |
|--------------------|-----------|-----------|
| Property:          |           |           |
| - within 1 year    | -         | 19,576    |
| - within 2-5 years | -         | 61,991    |
|                    | <hr/>     | <hr/>     |
|                    | -         | 81,567    |
|                    | <hr/>     | <hr/>     |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

#### 22. Unrestricted Funds

|                                    | Balance<br>brought<br>forward<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | Gains &<br>losses<br>£ | Balance<br>carried<br>forward<br>2021<br>£ |
|------------------------------------|--|----------------|------------------|------------------------------------|------------------------|--|
| <i>General Fund</i>                | (89,294)                                   | 115,178        | (64,904)         | (6,098)                            | 1,293                  | (43,825)                                   |
| <b>Designated Funds</b>            |  |                |                  |                                    |                        |  |
| <i>Rent liability</i>              | 75,262                                     | -              | -                | 6,305                              | -                      | 81,567                                     |
| <i>Investments</i>                 | 23,277                                     | -              | -                | 1,293                              | -                      | 24,570                                     |
| <i>Freehold property</i>           | 247,000                                    | -              | -                | (1,500)                            | -                      | 245,500                                    |
| <i>Total Funds (previous year)</i> | <u>256,245</u>                             | <u>115,178</u> | <u>(64,904)</u>  | <u>-</u>                           | <u>1,293</u>           | <u>307,812</u>                             |

|                                   | Balance<br>brought<br>forward<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | Gains &<br>losses<br>£ | Balance<br>carried<br>forward<br>2022<br>£ |
|-----------------------------------|--|----------------|------------------|------------------------------------|------------------------|--|
| <i>General Fund</i>               | (43,825)                                   | 179,931        | (74,959)         | 73,998                             | 9,069                  | 144,214                                    |
| <b>Designated Funds</b>           |  |                |                  |                                    |                        |  |
| <i>Rent liability</i>             | 81,567                                     | -              | -                | (81,567)                           | -                      | -  |
| <i>Investments</i>                | 24,570                                     | -              | -                | 9,069                              | -                      | 33,639                                     |
| <i>Freehold property</i>          | 245,500                                    | -              | -                | (1,500)                            | -                      | 244,000                                    |
| <i>Total Funds (current year)</i> | <u>307,812</u>                             | <u>179,931</u> | <u>(74,959)</u>  | <u>-</u>                           | <u>9,069</u>           | <u>421,853</u>                             |

The rent liability fund was the funds set aside to meet the rent liability of the charity's premises, which were 9 Lydia Ann Street.

The investments fund represent funds which are held with St James's Place Wealth Management.

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

#### 23. Restricted Funds

|   | Balance<br>brought<br>forward<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Balance<br>carried<br>forward<br>2021<br>£ |
|---|--|----------------|------------------|--|
| <i>Baily Thomas Charitable Fund</i>               | 5,000                                      | -              | (5,000)          | -  |
| <i>Big Lottery Fund - Help Through Crisis</i>     | 22,630                                     | 81,819         | (104,449)        | -  |
| <i>Cabinet Office - Local Sustainability Fund</i> | 467  | -              | (467)            | -  |
| <i>Charles Brotherton Trust</i>                   | 117  | 200            | (317)            | -  |
| <i>JDM Charitable Trust</i>                       | 1,100                                      | -              | (1,100)          | -  |
| <i>John Gilpin Trust</i>                          | 1,333                                      | -              | (1,333)          | -  |
| <i>Medicash Charitable Trust</i>                  | 5,104                                      | -              | (5,104)          | -  |
| <i>Pilkington Charities Fund</i>                  | 2,000                                      | -              | (2,000)          | -  |
| <i>Royal Mencap Society</i>                       | 1,150                                      | -              | (1,150)          | -  |
| <i>Social Investment Business - Impact</i>        | 4,188                                      | -              | (4,188)          | -  |
| <i>Other restricted funds</i>                     | 13,175                                     | 162,606        | (167,076)        | 8,705                                      |
| <b>Total Funds (previous year)</b>                | <b>56,264</b>                              | <b>244,625</b> | <b>(292,184)</b> | <b>8,705</b>                               |
| <b>Other Funds</b>                                |  |                |                  |  |
| <i>Building Connections</i>                       | 4,965                                      | 34,521         | (38,751)         | 735  |
| <i>Directions ESF</i>                             | -  | 13,424         | (13,424)         | -  |
| <i>ESF Travel For Life</i>                        | 6,510                                      | 8,000          | (14,510)         | -  |
| <i>ESF Connect</i>                                | -  | 5,000          | (5,000)          | -  |
| <i>Steve Morgan Foundation - Transformation</i>   | -  | 20,167         | (20,167)         | -  |
| <i>Vegan Society</i>                              | 200  | -              | (200)            | -  |
| <i>Royal Mencap Society</i>                       | 1,500                                      | 7,970          | (1,500)          | 7,970                                      |
| <i>Clothworkers Foundation</i>                    | -  | 4,015          | (4,015)          | -  |
| <i>Covid 19 Response</i>                          | -  | 45,342         | (45,342)         | -  |
| <i>Mencap - A Healthier Me</i>                    | -  | 3,500          | (3,500)          | -  |
| <i>Mencap - Let's Get Digital</i>                 | -  | 7,353          | (7,353)          | -  |
| <i>CAF Covid Fund</i>                             | -  | 9,314          | (9,314)          | -  |
| <i>Liverpool CCG</i>                              | -  | 4,000          | (4,000)          | -  |
| <b>Total other funds (previous year)</b>          | <b>13,175</b>                              | <b>162,606</b> | <b>(167,076)</b> | <b>8,705</b>                               |

The notes on pages 22 to 45 form part of these financial statements



# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 23. Restricted Funds (cont.)

|   | Balance<br>brought<br>forward<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Balance<br>carried<br>forward<br>2022<br>£ |
|---|--|----------------|------------------|--|
| Baily Thomas Charitable Fund              | -  | 20,000         | (20,000)         | -  |
| Other restricted funds                    | 8,705                                      | 188,679        | (193,184)        | 4,200                                      |
| <b>Total Funds (current year)</b>         | <b>8,705</b>                               | <b>208,679</b> | <b>(213,184)</b> | <b>4,200</b>                               |
| <b>Other Funds</b>                        |  |                |                  |  |
| Building Connections                      | 735  | -              | (735)            | -  |
| Directions ESF                            | -  | 50,242         | (50,242)         | -  |
| Access Reach Fund                         | -  | 12,630         | (8,430)          | 4,200                                      |
| ESF WEA Reconnect                         | -  | 14,999         | (14,999)         | -  |
| Help Through Crisis                       | -  | 26,934         | (26,934)         | -  |
| Hoare Trust                               | -  | 49,360         | (49,360)         | -  |
| Royal Mencap Society                      | 7,970                                      | -              | (7,970)          | -  |
| Liverpool City Council - CEF Merseytravel | -  | 19,994         | (19,994)         | -  |
| Mencap - Let's Get Digital                | -  | 2,912          | (2,912)          | -  |
| Steve Morgan Foundation - Transformation  | -  | 1,667          | (1,667)          | -  |
| Liverpool CCG                             | -  | 9,941          | (9,941)          | -  |
| <b>Total other funds (current year)</b>   | <b>8,705</b>                               | <b>188,679</b> | <b>(193,184)</b> | <b>4,200</b>                               |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### **23. Restricted Funds (cont.)**

##### **National Lottery Community Fund - Help Through Crisis June 2016-June 2021**

Our five-year project to develop our response to people in and at risk of experiencing crisis. This funds our outreach work (working with people in crisis); our progression work (helping those at risk so they are better placed to deal with crisis in the future); and our packaging/platform activities (helping our partner organisations to be better at responding to the needs of people with a learning disability who are in crisis).

##### **National Lottery Community Fund - (Cabinet Office) Building Connections fund (Jan 2019-Mar 2021)**

A two-year grant to reduce the social isolation and loneliness of people with a learning disability living in Sefton. This funds our outreach work in Sefton and our part-time activities post, which has been delivered via Zoom during the pandemic.

##### **Steve Morgan Foundation- Team Transformation (June 2018-June 2021)**

A grant from the Steve Morgan Foundation funds the salary of our Progression Co-ordinator to deliver a holistic health & wellbeing programme for members 'Team Transformation'. Project activities and support have been delivered online during 2020-21.

##### **COVID Emergency Funding:**

*Funding for staff and other emergency costs related to the pandemic came from:*

National Lottery Community Fund - Coronavirus Community Support Fund.  
Julia & Hans Rausing Trust- expenditure deferred until 1st April 2021  
Charities Aid Foundation (CAF)  
VINCI UK FOUNDATION  
Steve Morgan Foundation  
Sports England

*Funding for tablets and data for digitally excluded members came from:*

Liverpool NHS Clinical Commissioning Group (CCG)  
Clothworkers Foundation

*Projects delivered with support & funding from the Royal Mencap Society:*

A Healthier Me Project (6mths)  
Let's Get Digital

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### **23. Restricted Funds (cont.)**

##### **European Social Fund (Workers Educational Association)**

Community Learning Grant for Travel Training (Jan- Sept 2020)

Community Learning Grant for Reconnect project (Nov 2020-Apr2021)

##### **European Social Fund (Department of Work & Pensions- via The Women's Organisation) Directions Programme Oct 2019-Oct 2022)**

The Directions programme is a collective of organisations headed up by The Women's Organisation who are working across the Liverpool City Region to reduce barriers to the labour market for disadvantaged groups. The programme is funded through the European Social Fund as part of the 2014-2020 European Structural and Investment Funds Growth Programme in England. The Department for Work and Pensions is the Managing Authority for the England European Social Fund programme.

*Funding to support our social activities was received from:*

Charles Brotherton Trust  
JDM Charitable Trust  
John Gilpin Trust  
Pilkington Charities Fund

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

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#### 24. Analysis of Net Assets

Previous year ended 31 March 2021

|                       | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Fixed Assets          | 1,106                      | 245,500                  | -                        | 246,606             |
| Investments           | -                          | 24,570                   | -                        | 24,570              |
| Current Assets        | 60,813                     | 81,567                   | 8,705                    | 151,085             |
| Current Liabilities   | (64,008)                   | -                        | -                        | (64,008)            |
| Long Term Liabilities | (41,735)                   | -                        | -                        | (41,735)            |
|                       | <u>(43,824)</u>            | <u>351,637</u>           | <u>8,705</u>             | <u>316,518</u>      |

Current year ended 31 March 2022

|                       | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Totals<br>Funds<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|----------------------|
| Fixed Assets          | 232                        | 244,000                  | -                        | 244,232              |
| Investments           | -                          | 33,639                   | -                        | 33,639               |
| Current Assets        | 195,963                    | -                        | 4,200                    | 200,163              |
| Current Liabilities   | (19,147)                   | -                        | -                        | (19,147)             |
| Long Term Liabilities | (32,834)                   | -                        | -                        | (32,834)             |
|                       | <u>144,214</u>             | <u>277,639</u>           | <u>4,200</u>             | <u>426,053</u>       |

The notes on pages 22 to 45 form part of these financial statements

# Mencap Liverpool operating as Mencap Liverpool & Sefton

## Notes to the Accounts (cont.)

### For the year ended 31 March 2022

#### 25. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2021.

|                                 | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>Funds<br>£ |
|---------------------------------|---------------------------|-------------------------|---------------------|
| <b>Income</b>                   |                           |                         |                     |
| Donations and legacies          | 29,681                    | -                       | 29,681              |
| Comparative activities          | 53,804                    | 244,625                 | 298,429             |
| Other Trading Activities        | 11,278                    | -                       | 11,278              |
| Investments                     | 623                       | -                       | 623                 |
| Other income                    | 19,793                    | -                       | 19,793              |
| <b>Total income</b>             | <b>115,179</b>            | <b>244,625</b>          | <b>359,804</b>      |
| <b>Expenditure on</b>           |                           |                         |                     |
| Raising funds                   | 26,384                    | -                       | 26,384              |
| Charitable activities           | 38,521                    | 292,184                 | 330,705             |
|                                 | <b>64,905</b>             | <b>292,184</b>          | <b>357,089</b>      |
| <b>Net gains on investments</b> | <b>1,293</b>              | <b>-</b>                | <b>1,293</b>        |
| <b>Net income/(expenditure)</b> | <b>51,567</b>             | <b>(47,559)</b>         | <b>4,008</b>        |
| <b>Other Recognised gains:</b>  |                           |                         |                     |
| <b>Net movement in funds</b>    | <b>51,567</b>             | <b>(47,559)</b>         | <b>4,008</b>        |

The notes on pages 22 to 45 form part of these financial statements