

**Mencap Liverpool**

**Charity No. 1004262**

**Company No. 02146838**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

**Mencap Liverpool**  
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## Chair's Report

Last year when I wrote the introduction to the Annual Report we had just come out of a second very tough year. The last 12 months has been another challenging 12 months but for many different reasons. It has also produced the very best of our team and members.

This Trustee report will go into some of these achievements in more detail.

This is also my opportunity to thank the Chief Executive Officer who stood down this year after an amazing 14 years with Mencap Liverpool & Sefton. Sarah leaves behind a terrific legacy and has supported the Trustees in their search for her successor. I would also like to take the opportunity to thank the staff team, our members, and the rest of the Board of Trustees for an amazing 12 months. I look forward to a fantastic 2023-24 when we can achieve even more.

**Ms Carolyn McConnell, Chair of Trustees**

## 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 in 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.

### **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 beneficiary's ability to pay. Our only criteria are that beneficiaries have to:

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 that 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.

Due to funding issues our Outreach provision became fractured and under-resourced. Through the Directions Programme we were able to employ a dedicated resource and we now have an Outreach Manager and Outreach Co-ordinator.

### **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, 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.

Our members have also been able to rehearse and perform with the University of Liverpool Dance Society at their Spring Showcase.

### **Developments at the Cottage**

There have been some exciting developments at the cottage and the coffee shop has grown from strength to strength. We really want to make this a true community cottage and we were excited to receive money from the National Lottery to give this added focus. With a new Centre Manager and a renewed focus on the cottage and its garden we expect to see the space being used by members and the wider community.

We want to expand our horizons in 2023/24 for the cottage and as far as possible, we want to open our building to the whole community. Not only will this help diversify our income, it also improves the visibility of people with a learning disability, builds community cohesion and provides more training and employment opportunities for our members.

For 2022/23 we have secured funding to make improvement to the décor and to ensure the space is accessible to a wide range of visitors. Our Volunteer Co-ordinator has reached out to many businesses and organisations to contribute both in kind and in funding to support this improvement. I look forward to our next annual report when we can showcase those improvements and the involvement of Members, Trustees, Volunteers and our staff in working together to achieve fantastic results.

### **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. The staff team drove the Programme and made every effort to involve as many members as they could. Unfortunately there was a huge amount of paperwork that went with the Programme and there was limited success.

We have managed to continue with a paid role for one of the members, and members have continued to undertake various courses. 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**

In 2023/24 it is the 60<sup>th</sup> Birthday party of Thursday night club. Jo Bruce has planned to make this a really special evening and will be ensuring that people will be going away from the night with mementos and souvenirs including a celebratory mug. We will also be honouring one of the long standing volunteers Don Jackson who sadly passed away and his family will be invited to attend the evening.

### **Our Volunteers**

In 2022 we were partially successful in an application to the Burbo Bank Extension Community Fund for funding to continue the support for our volunteering programme. 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, continued to encourage the walking group for members which meets rain or shine. Our garden crew have continued to make many great improvements and kept the cottage gardens looking smart. In 2023-23 we had a small pot of funding to open up the Garden volunteering roles to new volunteers, in order to improve the health of older men, and tackle obesity. We further secured funding in 2023-24 as we saw the benefits for people's well-being. This theme was also extended into the cottage through the colour and cuppa initiative.

### **Financial Review**

## Mencap Liverpool

Total income for the year was £214,995 (2022: £388,608) of which £148,548 (related to funding for projects upon which restrictions are placed).

Total expenditure for the year was £253,175 (2022: £288,143) resulting in a deficit of £39,349 (2022: surplus of £109,534).

At year end 31st March 2022 the charitable company's total assets stood at £386,704 (2022: £426,053) of which £21,548 (2021: £8,705) represent restricted funds. This figure includes the charity's premises Mencap Cottage, valued in 2018 at £250,000.

## Investments

The war in Ukraine has continued to have a significant impact on the financial markets worldwide and this has, once again, affected the value of our investments.

## Going Concern

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 was extended until December 2023.

In March 2023, the charity was notified of our successful application to the National Lottery Community Fund: Reaching Communities Programme for £344,579 over a five-year period from April 2023. This is a huge boost to the charity and helps secure our future.

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.

Having reviewed the charity's current position considering the global pandemic, the trustees consider the above policy to be appropriate for 2023-24.

## 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.

Mencap Liverpool  
Key risks continue to be:

- Maintenance of a steady income stream
- Access to funding that align with our strategy and objectives.
- Loss of experienced staff
- Disrepair of the building and cost of its maintenance and improvement
- Lack of new referrals
- Disengagement of Liverpool members

## 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 2023-24.

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 2023-24. 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.

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.

## REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity number</b>	1004262
<b>Company number</b>	0214 6838
<b>Registered Office</b>	6-8 Mariners Road, Crosby, L23 6SX

### Our advisors

<b>Independent Examiner</b>	Anthony Deegan MAAT MICB PM.Dip
<b>Bankers</b>	Bank of Scotland, Gordon St, Glasgow, G1 3RS

### Directors & 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 were as follows:

#### Trustees

Ms C McConnell	Chair of Trustees
Mr S Mahon	Vice Chair

Mencap Liverpool  
Mr P Corfield  
Dr E Greenhill  
Ms M Cabrera  
Miss V Aikaterina  
Mr M Smith

Treasurer

**Company Secretary**

Sarah Jones

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Mencap Liverpool is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20<sup>th</sup> 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 been moved to a monthly meeting in order to give it more focus and purpose. These are 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 2022 Amanda Hesketh was elected Chair.

### **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 15<sup>th</sup> December 2022, 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.

### **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. In particular 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 in light of 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. In order 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

Mencap Liverpool

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.

We will be actively seeking new Trustees in 2023-24 as the Chair is stepping down from her role as a Trustee on 30<sup>th</sup> November 2023.

**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. Cost of living is built into bids and we will review staff pay in line with projects in 2023/24.


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.

**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 2022-23 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.

  
Carolyn McConnell (Dec 20, 2023 10:43 GMT)

.....Carolyn McConnell.....

**Carolyn McConnell**

Chair of Trustees

Dated:.....27.11.23.....

**Mencap Liverpool  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Mencap Liverpool**

I report to the charity trustees on my examination of the financial statements of Mencap Liverpool for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Anthony Deegan  
MAAT MICB Pm.Dip  
Sefton Council for Voluntary Service  
Burlington House  
Crosby Road North  
Waterloo  
Liverpool  
L22 0LG  
17 November 2023

**Mencap Liverpool**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	<b>Notes</b>				
<b>Income and endowments from:</b>					
Donations and legacies	3	-	-	-	151,808
Charitable activities	4	54,164	148,548	202,712	214,528
Other trading activities	5	10,884	-	10,884	21,580
Investments	6	1,399	-	1,399	692
<b>Total</b>		66,447	148,548	214,995	388,608
<b>Expenditure on:</b>					
Raising funds	7	180	-	180	17,135
Charitable activities	8	121,795	131,200	252,995	271,008
<b>Total</b>		121,975	131,200	253,175	288,143
Net (losses)/gains on investments		(1,169)	-	(1,169)	9,069
<b>Net (expenditure)/income</b>	9	(56,697)	17,348	(39,349)	109,534
Transfers between funds		-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		(56,697)	17,348	(39,349)	109,534
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		(56,697)	17,348	(39,349)	109,534
<b>Reconciliation of funds:</b>					
Total funds brought forward		421,853	4,200	426,053	316,519
<b>Total funds carried forward</b>		365,156	21,548	386,704	426,053

**Mencap Liverpool**  
**Balance Sheet**  
**at 31 March 2023**

<b>Company No. 02146838</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	11	243,696	244,232
Investments	12	32,470	33,639
		<u>276,166</u>	<u>277,871</u>
<b>Current assets</b>			
Debtors	13	23,055	5,564
Cash at bank and in hand		186,240	194,599
		<u>209,295</u>	<u>200,163</u>
<b>Creditors: Amount falling due within one year</b>	14	(75,482)	(19,147)
<b>Net current assets</b>		133,813	181,016
<b>Total assets less current liabilities</b>		409,979	458,887
<b>Creditors: Amounts falling due after more than one year</b>	15	(23,275)	(32,834)
<b>Net assets excluding pension asset or liability</b>		386,704	426,053
<b>Total net assets</b>		<u>386,704</u>	<u>426,053</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	16	21,548	4,200
		<u>21,548</u>	<u>4,200</u>
<b>Unrestricted funds</b>			
General funds	16	90,186	144,214
Designated funds		274,970	277,639
		<u>365,156</u>	<u>421,853</u>
<b>Total funds</b>		<u>386,704</u>	<u>426,053</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 November 2023

And signed on its behalf by:

  
Philip Corfield (Dec 20, 2023 10:50 GMT)

P.D. Corfield

Trustee

17 November 2023

**for the year ended 31 March 2023**

## **1 Accounting policies**

### **Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity 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 functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

### **Preparation of the accounts on a going concern basis**

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Mencap Liverpool**  
**Notes to the Accounts**

**Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure      Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Mencap Liverpool**  
**Notes to the Accounts**

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Straight line on buildings
Equipment	20% Reducing balance
Fixtures and fittings	33% Straight line

**Trade and other 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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.

**Pension costs**

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

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Income from donations and legacies**

	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Legacies and in memoriam	-	151,808
	-	151,808

Mencap Liverpool  
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Restricted grants	-	148,548	148,548	208,679
Sales within charitable activities	54,164	-	54,164	5,849
	<u>54,164</u>	<u>148,548</u>	<u>202,712</u>	<u>214,528</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising	10,884	10,884	21,580
	<u>10,884</u>	<u>10,884</u>	<u>21,580</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Income from listed investments	1,186	1,186	670
Interest receivable	213	213	22
	<u>1,399</u>	<u>1,399</u>	<u>692</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising	180	180	17,135
	<u>180</u>	<u>180</u>	<u>17,135</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Restricted grants	96,479	131,200	227,679	225,338
<i>Support costs</i>				
Premises	8,404	-	8,404	20,090
Administration	16,912	-	16,912	25,580
	<u>121,795</u>	<u>131,200</u>	<u>252,995</u>	<u>271,008</u>

**Mencap Liverpool**  
**Notes to the Accounts**

**9 Net (expenditure)/income before transfers**

	<b>2023</b>	<b>2022</b>
This is stated after charging:	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	1,834	2,374

**10 Staff costs**

	<b>2023</b>	<b>2022</b>
Salaries and wages	175,559	183,762
Social security costs	10,713	12,316
Pension costs	3,828	4,034
	<u>190,100</u>	<u>200,112</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	7	7
Raising funds	1	1
	<u>8</u>	<u>8</u>

**11 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Equipment</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>				
At 1 April 2022	250,000	550	37,158	287,708
Additions	-	-	1,298	1,298
At 31 March 2023	<u>250,000</u>	<u>550</u>	<u>38,456</u>	<u>289,006</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	6,000	325	37,151	43,476
Depreciation charge for the year	1,500	45	289	1,834
At 31 March 2023	<u>7,500</u>	<u>370</u>	<u>37,440</u>	<u>45,310</u>
<b>Net book values</b>				
At 31 March 2023	<u>242,500</u>	<u>180</u>	<u>1,016</u>	<u>243,696</u>
At 31 March 2022	<u>244,000</u>	<u>225</u>	<u>7</u>	<u>244,232</u>

**Mencap Liverpool**  
**Notes to the Accounts**

**12 Investments**

	<b>Other investments - Listed £</b>	<b>Total £</b>
<b>Cost or revaluation</b>		
At 1 April 2022	33,639	33,639
Revaluation	(1,169)	(1,169)
At 31 March 2023	<u>32,470</u>	<u>32,470</u>
<b>Net book values</b>		
At 31 March 2023	<u>32,470</u>	<u>32,470</u>
At 31 March 2022	<u>33,639</u>	<u>33,639</u>

**13 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	5,158	2,730
Prepayments and accrued income	17,897	2,834
	<u>23,055</u>	<u>5,564</u>

**14 Creditors:**

amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	10,742	9,703
Trade creditors	4	-
Other creditors	60,493	4,709
Accruals	4,243	4,735
	<u>75,482</u>	<u>19,147</u>

**15 Creditors:**

amounts falling due after more than one year

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	23,275	32,834
	<u>23,275</u>	<u>32,834</u>

Mencap Liverpool  
Notes to the Accounts

16 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Access Reach Fund	4,200	-	(4,200)	-	-
Baily Thomas Charitable Fund	-	20,000	(20,000)	-	-
Burbo Bank Extension					
Community Fund	-	10,500	(9,333)	-	1,167
Directions - ESF	-	50,449	(50,449)	-	-
The Dowager Countess Eleanor Peel Trust	-	9,000	(1,113)	-	7,887
John Moores Foundation	-	1,667	(1,667)	-	-
MRWA Community Fund	-	7,990	(7,990)	-	-
Ofcom	-	15,618	(3,124)	-	12,494
P H Holt Foundation	-	10,000	(10,000)	-	-
Pilkington Charities Fund	-	10,000	(10,000)	-	-
Steve Mahon	-	250	(250)	-	-
Eleanor Rathbone Charitable Trust	-	4,000	(4,000)	-	-
Lush Charity Pot	-	3,154	(3,154)	-	-
Sefton CVS: Teas & Memories	-	1,980	(1,980)	-	-
Sefton CVS: Jubilee Party	-	440	(440)	-	-
Sefton CVS - Community Resilience	-	1,000	(1,000)	-	-
Hemby Charitable Trust	-	2,500	(2,500)	-	-
<b>Total</b>	<b>4,200</b>	<b>148,548</b>	<b>(131,200)</b>	<b>-</b>	<b>21,548</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>					
	144,214	66,447	(121,975)	1,500	90,186
<b>Designated funds:</b>					
Investment Fund	33,639	(1,169)	-	-	32,470
Fixed Asset Fund	244,000	-	-	(1,500)	242,500
<b>Total</b>	<b>277,639</b>	<b>(1,169)</b>	<b>-</b>	<b>(1,500)</b>	<b>274,970</b>
<b>Total funds</b>	<b>426,053</b>	<b>213,826</b>	<b>(253,175)</b>	<b>-</b>	<b>386,704</b>

Purposes and restrictions in relation to the funds:

Restricted funds:

**Mencap Liverpool**  
**Notes to the Accounts**

Access Reach Fund	Strategy and potential for social investment
Baily Thomas Charitable Fund	Running costs
Burbo Bank Extension	Volunteer co-ordinator
Community Fund	
Directions - ESF	Volunteer co-ordinator
The Dowager Countess	Capital improvements of coffee shop facilities
Eleanor Peel Trust	
John Moores Foundation	Members' Activity Programme
MRWA Community Fund	Fix Up Look Sharp project
Ofcom	Digital Expert By Experience project
P H Holt Foundation	Members' Activity Programme
Pilkington Charities Fund	Members' Activity Programme
Steve Mahon	Garden bench in memory of Rosemary Mahon
Eleanor Rathbone Charitable Trust	Members' Activity Programme
Lush Charity Pot	Accessible greenhouse and community garden
Sefton CVS: Teas & Memories	Afternoon workshops with Mencap members and older people
Sefton CVS: Jubilee Party	Party for neighbours and members of Mencap
Sefton CVS - Community Resilience	Garden Crew project
Hemby Charitable Trust	Members' Activity Programme
Designated funds:	
Investment Fund	Value of investments
Fixed Asset Fund	Net book value of fixed assets

**17 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	243,696	-	243,696
Investments	32,470	-	32,470
Net current assets	112,265	21,548	133,813
Creditors due in more than one year and provisions	(23,275)	-	(23,275)
	<u>365,156</u>	<u>21,548</u>	<u>386,704</u>

**18 Reconciliation of cash/(net debt)**

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	194,599	(8,359)	186,240
	<u>194,599</u>	<u>(8,359)</u>	<u>186,240</u>
Bank loans	(42,537)	9,631	(32,906)
	<u>(42,537)</u>	<u>9,631</u>	<u>(32,906)</u>
Cash/(Net debt)	<u>152,062</u>	<u>1,272</u>	<u>153,334</u>

19 Commitments

*Pension commitments*

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>3,828</u>	<u>4,034</u>

20 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MENCAP LIVERPOOL  
TRUSTEES' ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR END  
31<sup>ST</sup> MARCH 2023

*Cont*  
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