

Mencap Liverpool

Charity No. 1004262

Company No. 02146838

Trustees' Report and Unaudited Accounts

31 March 2024

Mencap Liverpool
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02146838

Charity No. 1004262

Registered Office

6-8 Mariners Road

Crosby

Liverpool

L23 6SX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Cabrera Urda

P.D. Corfield

E.J. Greenhill

S.C. Mahon

C. McConnell

M. Smith

A. Valvi

Accountants

Sefton Council for Voluntary Service

Burlington House

Crosby Road North

Waterloo

Liverpool

L22 0LG

Mencap Liverpool & Sefton

Charity Number 1004262

Company Number 02146838

Trustees' Report and Statement of Accounts

2023/24



Introduction

We have a proud past and an exciting future, working with adults who have a learning disability to change lives. We exist to:

- Reach out to people who are very often socially isolated and support people to become more active and connected to their communities.
- Support people to engage in physical activity and promote great physical health and mental well-being.
- Support people in crisis and generally navigate the struggles of being an adult with a learning disability in areas such as housing, money worries, travel and getting a job.

In summary we make a difference in the lives of people with a learning disability with measurable and tangible outcomes.

The area we cover, in Liverpool and Sefton there are nearly 11,000 people with a learning disability and the ability by statutory services to support people is becoming ever more challenging. These are in some of the most deprived areas in the country. We are seeing a rise in requests to support more people who in the past would have received care packages as local authorities feel the squeeze on their budgets. We often become involved in people's lives when they hit a crisis point, such as when parents die or their ability to understand and cope with housing, money or relationships overwhelms them.

Co-Chair's Report

This report covers the financial period 2023/24 which was a time of change for our charity. We saw our CEO of 14 years depart the charity, having herself led the charity through various challenging times, and we were also facing significant financial challenges. We were therefore very pleased to receive a substantial award from the National Lottery.

Having a level of secured funding enabled us to recruit a new CEO. We were delighted that a competitive recruitment process resulted in the appointment of our former Chair to the role, having already played a huge part in steering the charity through a difficult time. The funding also allowed us to appoint a Centre Manager, to further develop our earned income streams and to support our strategic goals. This has given us a great platform to build on in 2024/25.

This report focuses on the achievements of our strategic goals, and how we have supported our members. Through our programmes, we empower our beneficiaries to gain confidence, skills, and social connections, helping them navigate life successfully and tackle the challenges they face.

Whilst we deliver much of our work in the community, we have a base in Sefton called Mencap Community Cottage. A beloved community space that we are re-invigorating as a Community Hub that beneficiaries, volunteers, community organisations and the public can all come together and connect in a safe and inclusive space. We also have an onsite Coffee

Shop with activities open to the whole community, such as art workshops and physical activity sessions.

As we write this report our financial situation is much improved through further grant funding, and we look forward to continuing the work we do to bring our worlds together and this report provides an overview of the progress made so far and an indication of our ambitious plans for 2024/25.

Matt Smith & Nina Valvi
Co-Chairs Mencap Liverpool & Sefton

What we achieved in 2023/24

Two years ago, we identified five strategic goals, and we have been working on the activities to help us achieve these by 2026. We set out below each objective and how well we are progressing with each of them.

Our first Strategic Goal is for 150 more local people with a learning disability experience a better quality of life. We measure this through the number of new referrals we receive, outcomes and the number of opportunities people have to thrive.

We have met this target and during the year we engaged with 150 individual members, a mixture of new and existing members, and we ran more than 300 sessions.

On average, members attended 73 hours each of sessions during the year. The number of sessions people attended related to the support needed and everyone has their own plan of activity. For example, some people regularly come along to a particular activity such as football each week and occasionally other services, and some members come to most sessions frequently as a way of building up a routine. Others may attend a few sessions to begin with to build their confidence. Each person's experience will be different and bespoke to their situation and suitability.



One way we collect information and measure benefits is through our quarterly/ 6 monthly reviews. Reviews help us to measure progress, provide a chance to receive feedback and keep on track for goals set for everyone. The reviews are filled out by members supported by a member of staff and

they're not only useful for providing feedback and setting goals and are invaluable for measuring impact and displaying a member's journey how far they have come.

Last year we refreshed the review process, based on member feedback. Our reviews showed how much members enjoy being involved with Mencap Liverpool & Sefton and feeling very confident. There is some evidence from reviews that we are helping with people's physical health, mental health and self-esteem but more that we could do. This data is invaluable in providing feedback to funders and to help attract funding for specific elements of our work.

During the year we had a clinical psychologist on placement with us for three months. In his letter to us at the end of the placement he told us:

"Overall, I am left feeling that the reasons I had requested to volunteer with you all at Mencap are the same ones that I am left admiring now my time with you is coming to an end. Your passion for improving members' lives is infectious, and your drive to provide and develop Mencap into the best it can be is wonderful. Having spoken to the members, of course, throughout these few months it is clear how much they value and appreciate the commitment you display to them, and their view that their lives have been immensely better with the organisation beside them."

Our second Strategic Goal is to support 15 members to find paid employment or self-employment. We measure this through members undertaking both paid and voluntary roles or learning skills that can build confidence.

To support people to progress and potentially move into employment we seek to build confidence through regular activities.

Physical activities such as Tennis, Football, Zumba, Dance make up some of our core activities. We run practical courses such as Money Management and Online Safety. Creative courses such as Upcycling Workshops, painting and crafting are also provided. Many sessions and services are focused on challenging stigma and promoting social change. We work in partnership with Easy Read Online as Experts by Experience and check all the easy read documents they produce to ensure they are inclusive, clear and accessible. Members have hosted presentations and taken part on panels to discuss health inequalities for adults with Learning Disabilities and to raise Learning Disability Awareness. All these different approaches are designed with the member's wellbeing, goals and overall health and needs in mind and are user led but have also shown to build confidence and support them to consider paid and unpaid work.

Case Study

A member was referred in not long after him and his family had moved to Crosby from another area in North England, he was withdrawn when he first attended and reported low self-confidence and found it hard to engage with others and would not engage in sessions with others and struggled with regulating his emotions which could result in him feeling angry, frustrated and confused. He reported low confidence and self-esteem. He was very apprehensive and found it hard to connect with others, His goals were to make friends, have new experiences and work on his confidence and build skills to become more independent.

He has gone from strength to strength. He has been a proud volunteer in our community Coffee Shop Coffee@Mencap for over a year now. He is a representative on our steering group Mencap Members Voice. He has volunteered at several events we have ran, attends sessions regularly with us such as tennis and football and attends other community sessions outside of Mencap that Mencap signposted him to such as Dance at Blue Room and Drama at the Black-E that has helped widen his social circle and confidence even more

A lot of these changes and wins would not have happened if the member wasn't prepared to put the work in on himself to reach where he wanted to get in life and is a journey of which he should be incredibly proud. Mencap Liverpool & Sefton's role in it all was to be able to provide a safe, welcoming and inclusive space for him to feel less isolated, feel understood and access opportunities and forge new connections. We were also able to support him with his referral into Merseycare that helped him

manage his emotions, understand them and regulate them in a healthier way and in a way that works for him. His journey isn't linear, there can be setbacks, but he now has the tools to regulate his emotions, and he reports a large increase in confidence and self-esteem.

We have identified a gap in supporting members into employment and this is a lack of confidence in using public transport. We have been successful in a bid with Avanti West Coast to run a travel training programme in 2024/25. Not only will that support our own members but will advise Avanti West Coast and other travel companies on ways to support people with a learning disability or other communication needs. Through the bid we have secured funding for one of our members to act as an expert by experience during the life of the project.

Increasing confidence is the key aim in helping our members achieve their outcomes and towards employment or self-employment. At the end of 2023/24 we have supported three members into employment and three other members in education or training towards self-employment. We have also provided a further eight members with work opportunities within our own coffee shop to provide structure, training and skills required for future employment.

Strategic Goal 3 is for the cottage is a hub for the community, bringing people together and giving members a platform. We measure this through visitor numbers, % regular visitors, coffee shop sales and regular surveys.

In 2023/24 the Community Cottage has been turned into a vibrant centre for members and wider community alike. Our Centre Manager has been at the heart of this major change and instrumental in making the improvements.

The photographs below show the transformation of the coffee shop with the help corporate sponsors and volunteers.





The number of visitors to the coffee shop has increased and our average weekly sales is up on the previous year. The coffee shop celebrated its second birthday this year which was marked by coffee and cake. Our coffee shop manager has embarked on a range of plans to encourage more visitors, and this has included 'Tea & Tarot', Choirs from local groups and schools, a samba band made up of people with a learning disability, and a range of crafts and artwork for sale from local suppliers. We have also broadened our range of products based on feedback from customers, the most recent a suggestion of dairy free chocolate.

We also have a thriving range of community activities, including Zumba, yoga and a parent/toddler group. For the second time we have been approached by the local photography club to display their work around the cottage for their 2024 exhibition.

We are very lucky to have a large rear garden and long front drive, and with the help of our garden crew (volunteers and members) we are turning this into a beautiful space. Last year we grew a whole range of vegetables and fruit, some of which we sold in the coffee shop and made it into the Crosby & Waterloo in bloom calendar.



During our recent open day, a group of local residents asked could they utilise an area of our greenhouse for some of their produce in return for watering duties when we are not at the cottage. We have also had a great response from local suppliers, and these include a local florist who donated bulbs, a local garden centre providing plants and materials as well as local larger suppliers such as Dobbies providing us with a grant to use in their store but at discount prices.

One of the barriers for us is the age of the cottage and its accessibility. During the year we have been seeking funds to replace the ramp to the side of the cottage, improve the accessibility in the toilets and to install a lift. We have secured planning permission for the work.

During the year we secured some modest grants, and the local golf club have raised nearly £13k towards the cost. Since the end of the financial year, we have secured further funding and we are confident that we have sufficient funding to finance a lift, accessible toilets and a ramp to the side of the building.

Our fourth Strategic Goal is our ambition to be financially sustainable. The income generated through cottage activities makes a positive financial contribution to this objective and we want to be not totally reliant on grants. We measure unrestricted funding through Coffee shop profit, Venue hire, events & activities income, fundraising and Placement, ER & Training income.

We are seeking to become financially stable and constantly find ways to generate income that will make a positive contribution and enable to undertake activities for which there is no or little funding.

As described above we have seen improvement in coffee shop sales. Our Centre Manager has also been developing the offer regarding room hire and activities. Since we introduced the parent/toddler group we have seen an increase in the hire of our big room for children's parties. We have also been able to offer our meeting room for local organisations. However, this is still developing and the lack of accessibility to the first floor has shown to be a hindrance.

We do generate income through a steady stream of donations, regular givers and bequests. Our members also generate income through Learning Disability awareness training for Liverpool University and Easy Read online.

Our fifth Strategic Goal is for us to have a healthy, resilient team, equipped to deliver our current and future goals. We measure this through MMV engagement, Staff feedback, good volunteer retention and engaged Trustees.

We have a small and dedicated team, committed to improving the lives of our members. Funding uncertainty brings stress to team members and there is also a key person dependency that can cause disruption if either the funding ceases or the staff member moves on.

During 2023/24 the CEO of 14 years left to set up her own business, the Centre Manager moved roles to another charity and the Outreach Co-ordinator retired. We welcomed our new CEO and a new Centre Manager. There was a level of continuity in that the CEO is a former Trustee and knows the charity well.

To support the staff, we have utilised money in the Reaching Communities grant for staff welfare to contribute towards the following initiatives:

- A wellbeing day in conjunction with LUSH
- Payment of Blue Light cards for all staff
- Subsidised products from the coffee shop



One to one meetings are held with all staff every 6 weeks to ensure people are clear about role and objectives as well as an opportunity to discuss any concerns. There is a weekly team meeting to share achievements, issues and concerns and plans for the week ahead. We have been open and transparent with staff members about the funding situation in order that they have some element of control and can plan their futures at the same time as trying to secure funding for salaries over a longer period.

Our Members Voice Group held elections in 2023 for new members and they meet once a month to provide feedback and generate ideas for the charity. Their Chair, Amanda, attend the formal Board meetings once a quarter.

Our volunteers go from strength to strength, and they cover our Thursday club, gardening project, walking group as well as work in the coffee shop. We also have a steady stream of volunteers who provide specialist help such as the coffee shop revamp, facilitate workshops or provide art ideas for colour and a cuppa. We have also developed relationships with several other organisations for their volunteer days and this includes Taylor Wessing and DWP who have helped paint the cottage and maintain some of the garden furniture.

During 2023 we also refreshed our governance arrangements. We now have a schedule of Board meetings, and these are mix of informal and formal each quarter. The two informal Board meetings are an opportunity for the CEO to update on any pressing issues and provide some highlights. The formal meeting provides a mix of papers to enable the Trustees to scrutinise the work of the charity including the financial situation, and risks.

Carolyn McConnell

Chair of Trustees
16 December 2024

I report to the charity trustees on my examination of the financial statements of Mencap Liverpool for the year ended 31 March 2024 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.

Ian Wright

Chartered Accountant

Sefton Council for Voluntary Service

Burlington House

Crosby Road North

Waterloo

Liverpool

L22 0LG

16 December 2024

Mencap Liverpool
Statement of Financial Activities
for the year ended 31 March 2024

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|--|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | | |
| Charitable activities | 4 | 6,045 | 133,895 | 139,940 | 202,712 |
| Other trading activities | 5 | 53,402 | - | 53,402 | 10,884 |
| Investments | 6 | 3,644 | - | 3,644 | 1,399 |
| Total | | 63,091 | 133,895 | 196,986 | 214,995 |
| Expenditure on: | | | | | |
| Raising funds | 7 | - | - | - | 180 |
| Charitable activities | 8 | 87,511 | 150,397 | 237,908 | 252,995 |
| Total | | 87,511 | 150,397 | 237,908 | 253,175 |
| Net gains/(losses) on investments | | 3,281 | - | 3,281 | (1,169) |
| Net expenditure | 9 | (21,139) | (16,502) | (37,641) | (39,349) |
| Transfers between funds | | - | - | - | - |
| Net expenditure before other gains/(losses) | | (21,139) | (16,502) | (37,641) | (39,349) |
| Other gains and losses | | | | | |
| Net movement in funds | | (21,139) | (16,502) | (37,641) | (39,349) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 365,156 | 21,548 | 386,704 | 426,053 |
| Total funds carried forward | | 344,017 | 5,046 | 349,063 | 386,704 |

Mencap Liverpool

Balance Sheet

at 31 March 2024

| Company No. 02146838 | Notes | 2024 £ | 2023 £ |
|---|-------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 11 | 243,429 | 243,696 |
| Investments | 12 | 35,751 | 32,470 |
| | | <u>279,180</u> | <u>276,166</u> |
| Current assets | | | |
| Debtors | 13 | 3,490 | 23,055 |
| Cash at bank and in hand | | 120,982 | 186,240 |
| | | <u>124,472</u> | <u>209,295</u> |
| Creditors: Amount falling due within one year | 14 | (40,945) | (75,482) |
| Net current assets | | <u>83,527</u> | <u>133,813</u> |
| Total assets less current liabilities | | 362,707 | 409,979 |
| Creditors: Amounts falling due after more than one year | 15 | (13,644) | (23,275) |
| Net assets excluding pension asset or liability | | <u>349,063</u> | <u>386,704</u> |
| Total net assets | | <u><u>349,063</u></u> | <u><u>386,704</u></u> |
| The funds of the charity | | | |
| Restricted funds | | | |
| Restricted income funds | 16 | 5,046 | 21,548 |
| | | <u>5,046</u> | <u>21,548</u> |
| Unrestricted funds | | | |
| General funds | 16 | 68,353 | 90,186 |
| Designated funds | | 275,664 | 274,970 |
| | | <u>344,017</u> | <u>365,156</u> |
| Total funds | | <u><u>349,063</u></u> | <u><u>386,704</u></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 2024 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 16 December 2024

And signed on its behalf by:

Phil Corfield

P.D. Corfield

Trustee

16 December 2024

for the year ended 31 March 2024

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.

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.

2 Company status

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

3 Statement of Financial Activities - prior year

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|--|------------------------------------|----------------------------------|--------------------------|
| Income and endowments from: | | | |
| Charitable activities | 54,164 | 148,548 | 202,712 |
| Other trading activities | 10,884 | - | 10,884 |
| Investments | 1,399 | - | 1,399 |
| Total | <u>66,447</u> | <u>148,548</u> | <u>214,995</u> |
| Expenditure on: | | | |
| Raising funds | 180 | - | 180 |
| Charitable activities | 121,795 | 131,200 | 252,995 |
| Total | <u>121,975</u> | <u>131,200</u> | <u>253,175</u> |
| Net gains on investments | (1,169) | - | (1,169) |
| Net income | <u>(56,697)</u> | <u>17,348</u> | <u>(39,349)</u> |
| Net income before other gains/(losses) | (56,697) | 17,348 | (39,349) |
| Other gains and losses: | | | |
| Net movement in funds | <u>(56,697)</u> | <u>17,348</u> | <u>(39,349)</u> |
| Reconciliation of funds: | | | |
| Total funds brought forward | 421,853 | 4,200 | 426,053 |
| Total funds carried forward | <u><u>365,156</u></u> | <u><u>21,548</u></u> | <u><u>386,704</u></u> |

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|-------------------|-----------------|--------------------|--------------------|
| Projects | - | 133,895 | 133,895 | 148,548 |
| Sales within charitable activities | 6,045 | - | 6,045 | 54,164 |
| | <u>6,045</u> | <u>133,895</u> | <u>139,940</u> | <u>202,712</u> |

5 Income from other trading activities

| | Unrestricted £ | Total 2024 £ | Total 2023 £ |
|-------------|-------------------|--------------------|--------------------|
| Fundraising | 53,402 | 53,402 | 10,884 |
| | <u>53,402</u> | <u>53,402</u> | <u>10,884</u> |

6 Income from investments

| | Unrestricted | Total 2024 | Total 2023 |
|--------------------------------|--------------|---------------|---------------|
| | £ | £ | £ |
| Income from listed investments | 1,010 | 1,010 | 1,186 |
| Interest receivable | 2,634 | 2,634 | 213 |
| | <u>3,644</u> | <u>3,644</u> | <u>1,399</u> |

7 Expenditure on raising funds

| | Total 2024 | Total 2023 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| <i>Fundraising trading costs</i> | | |
| Fundraising | - | 180 |
| | <u>-</u> | <u>180</u> |

8 Expenditure on charitable activities

| | Unrestricted | Restricted | Total 2024 | Total 2023 |
|---|---------------|----------------|----------------|----------------|
| | £ | £ | £ | £ |
| <i>Expenditure on charitable activities</i> | | | | |
| Projects | 64,933 | 150,397 | 215,330 | 227,679 |
| <i>Support costs</i> | | | | |
| Premises | 12,387 | - | 12,387 | 8,404 |
| Administration | 10,191 | - | 10,191 | 16,912 |
| | <u>87,511</u> | <u>150,397</u> | <u>237,908</u> | <u>252,995</u> |

9 Net expenditure before transfers

| | 2024 | 2023 |
|------------------------------------|-------|-------|
| | £ | £ |
| This is stated after charging: | | |
| Depreciation of owned fixed assets | 1,977 | 1,834 |

10 Staff costs

| | 2024 | 2023 |
|-----------------------|----------------|----------------|
| Salaries and wages | 151,312 | 175,559 |
| Social security costs | 6,786 | 10,713 |
| Pension costs | 2,859 | 3,828 |
| | <u>160,957</u> | <u>190,100</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:

| | 2024 | 2023 |
|-----------------------|----------|----------|
| | Number | Number |
| Charitable activities | 7 | 7 |
| Raising funds | 1 | 1 |
| | <u>8</u> | <u>8</u> |

11 Tangible fixed assets

| | Land and buildings | Equipment | Fixtures and fittings | Total |
|-------------------------------------|-----------------------|------------|--------------------------|----------------|
| | £ | £ | £ | £ |
| Cost or revaluation | | | | |
| At 1 April 2023 | 250,000 | 550 | 38,456 | 289,006 |
| Additions | - | - | 1,710 | 1,710 |
| At 31 March 2024 | <u>250,000</u> | <u>550</u> | <u>40,166</u> | <u>290,716</u> |
| Depreciation and impairment | | | | |
| At 1 April 2023 | 7,500 | 370 | 37,440 | 45,310 |
| Depreciation charge for the year | 1,500 | 36 | 441 | 1,977 |
| At 31 March 2024 | <u>9,000</u> | <u>406</u> | <u>37,881</u> | <u>47,287</u> |
| Net book values | | | | |
| At 31 March 2024 | <u>241,000</u> | <u>144</u> | <u>2,285</u> | <u>243,429</u> |
| At 31 March 2023 | <u>242,500</u> | <u>180</u> | <u>1,016</u> | <u>243,696</u> |

12 Investments

| | Other investments - Listed | Total |
|---------------------|----------------------------------|---------------|
| | £ | £ |
| Cost or revaluation | | |
| At 1 April 2023 | 32,470 | 32,470 |
| Revaluation | 3,281 | 3,281 |
| At 31 March 2024 | <u>35,751</u> | <u>35,751</u> |
| Net book values | | |
| At 31 March 2024 | <u>35,751</u> | <u>35,751</u> |
| At 31 March 2023 | <u>32,470</u> | <u>32,470</u> |

13 Debtors

| | 2024 | 2023 |
|--------------------------------|--------------|---------------|
| | £ | £ |
| Trade debtors | 1,327 | 5,158 |
| Prepayments and accrued income | 2,163 | 17,897 |
| | <u>3,490</u> | <u>23,055</u> |

14 Creditors:

amounts falling due within one year

| | 2024 | 2023 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts | 9,631 | 10,742 |
| Trade creditors | - | 4 |
| Other creditors | 30,104 | 60,493 |
| Accruals | 1,210 | 4,243 |
| | <u>40,945</u> | <u>75,482</u> |

15 Creditors:

amounts falling due after more than one year

| | 2024 | 2023 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts | 13,644 | 23,275 |
| | <u>13,644</u> | <u>23,275</u> |

16 Movement in funds

| | At 1 April 2023 | Incoming resources (including other gains/losses) £ | Resources expended £ | Gross transfers £ | At 31 March 2024 £ |
|--|-----------------------|--|----------------------------|-------------------------|-----------------------------|
| Restricted funds: | | | | | |
| Restricted income funds: | | | | | |
| Burbo Bank | 1,167 | 3,500 | (4,667) | - | - |
| NLCF Reaching Communities | - | 61,258 | (61,238) | - | 20 |
| CAF / Scope | - | 49,973 | (49,973) | - | - |
| John Moores Foundation | - | 10,000 | (10,000) | - | - |
| CVS Winter Support | - | 2,547 | (2,547) | - | - |
| CVS Resilience - Active Movement | - | 1,958 | (1,958) | - | - |
| CVS Resilience - Colour and a Cuppa | - | 2,000 | (2,000) | - | - |
| Pilkington Trust | - | 1,000 | (1,000) | - | - |
| RMS Fun D | - | 1,659 | (1,045) | - | 614 |
| Ofcom | 12,494 | - | (12,494) | - | - |
| The Dowager Countess Eleanor Peel Trust | 7,887 | - | (3,475) | - | 4,412 |
| <i>Total</i> | <u>21,548</u> | <u>133,895</u> | <u>(150,397)</u> | <u>-</u> | <u>5,046</u> |
| Unrestricted funds: | | | | | |
| General funds | 90,186 | 66,372 | (87,511) | (694) | 68,353 |
| Designated funds: | | | | | |
| Investment Fund | 32,470 | - | - | 2,194 | 34,664 |
| Fixed Asset Fund | 242,500 | - | - | (1,500) | 241,000 |
| <i>Total</i> | <u>274,970</u> | <u>-</u> | <u>-</u> | <u>694</u> | <u>275,664</u> |
| Total funds | <u><u>386,704</u></u> | <u><u>200,267</u></u> | <u><u>(237,908)</u></u> | <u><u>-</u></u> | <u><u>349,063</u></u> |

Purposes and restrictions in relation to the funds:

Restricted funds:

| | |
|--|---|
| Burbo Bank | Running costs of the cottage |
| NLCF Reaching Communities | CEO and Centre Manager and running costs of cottage |
| CAF / Scope | Connecting Communities |
| John Moores Foundation | Connecting Communities |
| CVS Winter Support | Thursday Club Facilitators |
| CVS Resilience - Active Movement | Community activities programme |
| CVS Resilience - Colour and a Cuppa | Community Activities Programme |

Mencap Liverpool
Notes to the Accounts

| | |
|----------------------|---|
| Pilkington Trust | Members activities programme |
| RMS Fun D | Members' Activity Programme |
| Ofcom | Digital experience by expert project |
| The Dowager Countess | Capital improvement of the coffee shop facilities |
| Eleanor Peel Trust | |
| 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 | 243,429 | - | 243,429 |
| Investments | 35,751 | - | 35,751 |
| Net current assets | 78,482 | 5,045 | 83,527 |
| Creditors due in more than one year and provisions | (13,644) | - | (13,644) |
| | <u>344,018</u> | <u>5,045</u> | <u>349,063</u> |

18 Reconciliation of net cash / (net debt)

| | At 1 April 2023 | Cash flows | At 31 March 2024 |
|---------------------------|--------------------|-----------------|------------------------|
| | £ | £ | £ |
| Cash and cash equivalents | 186,240 | (65,258) | 120,982 |
| | <u>186,240</u> | <u>(65,258)</u> | <u>120,982</u> |
| Bank loans | (32,906) | 9,631 | (23,275) |
| | <u>(32,906)</u> | <u>9,631</u> | <u>(23,275)</u> |
| Net cash / (net debt) | <u>153,334</u> | <u>(55,627)</u> | <u>97,707</u> |

FRS 102 requires an entity to report changes in net debt in the accounting period. Mencap Liverpool does not carry any debt or other borrowings and has a positive net cash position

19 Commitments

Pension commitments

| | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| The pension cost charge to the company amounted to: | <u>2,859</u> | <u>3,828</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.









Full Accounts

Final Audit Report

2024-12-18

| | |
|-----------------|--|
| Created: | 2024-12-18 |
| By: | Simone Me-me (simone.meme@seftoncvcs.org.uk) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAANhul10uOiOHNJHwr2K9TZkws9UbbY6rY |

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