

Company Number: 02146838
Charity Number: 1004262

Mencap Liverpool
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2020

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
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Mencap Liverpool

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Trustees' Annual Report

For the year ended 31 March 2020

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 2020. 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 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.

Objectives and Activities

Our vision is a world where everyone is valued equally, listened to and included: where everyone has the opportunity to achieve. Mencap Liverpool's mission is to make that vision a reality for individuals living in Liverpool & Sefton who have a learning disability.

Our Strategic Objectives:

- * Prevent social isolation and exclusion of people who have a learning disability
- * Progression - help our members to make real, tangible progress towards their goals
- * Packaging - facilitate members to share their lived experience for their benefit and for the benefit of their peers and involve members in the delivery of our income generation activities
- * Establish a sound governance and management structure for the organisation
- * Build a sustainable future for Mencap Liverpool

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 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 this is why they are reliant on our services.

Referrals to Mencap Liverpool continue to come primarily from Mersey Care NHS Foundation Trust, Job Centres and Liverpool 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.

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This year we again had fewer referrals, especially in Sefton where we have struggled to establish our outreach service. This can be attributed to a number of factors:

Staffing issues- due to personal difficulties faced by the initial Sefton outreach co-ordinator we were unable to develop and maintain a consistent presence and then faced a gap of five months as we struggled to recruit a suitable Outreach Manager.

The LD landscape in Sefton is very different to that in Liverpool and potential referral partners have found it hard to understand what we do, as there is nothing comparable in the borough.

Marcus Bull started as our Outreach Team Manager in February 2020 and made great progress in re-establishing relationships (until the COVID-19 pandemic forced a national shutdown!)

ACHIEVEMENTS AND PERFORMANCE- Our Impact

How we measure impact:

We measure our impact by looking at seven broad outcome areas across the three phases of our work
Phase 1-Preventing Crisis: we provide outreach -to help individuals successfully navigate the various services they need to access, to resolve their health/debt/housing/other crisis

Phase 2- Progression: improving the individual's long-term situation through establishing an effective support network. To do this we run a full programme of social and physical activity sessions, a befriending scheme, a range of workshops and one-to-one coaching.

Phase 3- Packaging: we 'package' our lived experience for wider benefit. Experienced members volunteer as peer-mentors and co-deliver LD awareness training and easy read services to organisations.

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

Health & Wellbeing

The Steve Morgan Foundation, funds the salary of Charlotte Crowder, our progression co-ordinator. Charlotte runs our holistic health & wellbeing programme, Team Transformation, now in its second year (finishing June 2021)

We have found that members often need on-going support to maintain the improvements developed through participation in Team Transformation. Charlotte addressed this need by continuing to provide some individual input and also through inviting some members to attend the following year's workshops as peer-mentors.

We have built strong links with Greenbank sports centre and members now feel confident accessing the centre independently. In June 2019 we were awarded Community Partner of the Year in the Merseyside Disability Sports awards.

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This year we held two very successful sports days and are working again with Royal Mencap to deliver the Round The World Challenge in 2020 and 2021. In April 2019 member Megan Thomas ran the London Marathon with CEO Sarah Jones acting as her support runner. She planned to run for Team Mencap again in 2020, this time joined by another member, Brian Stewart.

Our broad programme of physical activities includes Wheels for All Cycling, Tennis, Dance, Netball, Boxing & Football. Member Aaron McKenna was also supported to achieve a Boccia qualification and now leads regular Boccia sessions.

Quality of Life

We work to improve the quality of life for our members, primarily through the provision of social activities, which give those who are isolated and often lacking in confidence, opportunities to make friends and have fun in a safe supportive environment.

A larger staff team and the development of some great partnerships has meant that we have run more activities than ever before, with some activities running concurrently.

Our Thursday Club, which has been run by volunteers for over 50 years has recently been strengthened by some regular staff input. Jo Bruce, who joined our Directions team in January, has breathed new life into the club and kept it going through lockdown via Zoom

Making a positive contribution

This year members have continued and expanded their work as Experts by Experience. Recipients of our training have included

University of Liverpool

- * 3rd year medics (health inequalities)

- * Clinical Psychology Doctorate students (empowerment)

Staff from Prima Housing Group (LD awareness)

Attendees of Feeding Liverpool conference (LD and food poverty)

Falconer Chester Hall Architects (Accessible Design)

We've also provided placements to two more Social Work (MA) students from LJMU and for the first time, have provided a community placement to a Clinical Psychology Doctorate student placed with Mersey Care NHS Trust.

Next year we're aiming to further professionalise our training by gaining CPD (Continuing Professional Development) accreditation. We also want to have most of our courses led by members, with staff playing a supporting role.

With our new Directions project (see below) we also hope to see more members supported to make a positive contribution through volunteering, work placements and employment.

Freedom from Discrimination and Harassment

Building on our work with BIHR (British Institute of Human Rights) last year, we were approached by North West Boroughs Healthcare NHS Foundation Trust to work with them to design and deliver training for carers around Equality & Human Rights.

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We have also continued to support the Mukerjee family with their fight to remain in the UK where member Charles can be free of the life-threatening discrimination and harassment he'd experience if deported to Pakistan. We hope to have some good news to report soon.

Economic Wellbeing

We have continued to support people experiencing financial crisis and benefit appeals. This year we signed a service level agreement with Raise which now enables our staff to refer members to them for relevant support with benefits and debt advice. Any members who are not already eligible for free support from Raise are funded by our Help through Crisis grant (as a flat fee per referral)

In October we started a new 3 year project as part of a large consortia led by the Women's Organisation. The Directions Programme is a large ESF (European Social Fund) programme via the DWP. Through the Directions Programme, we are seeking to help all our members aspire and move towards paid employment. Overall, less than 7% of people with a learning disability are currently in employment (and only around 20% of those with a mild learning disability). It is almost impossible for people to escape poverty in the UK if they cannot work, so this project knits in with our drive to improve economic wellbeing. Jeanette McHugh joined as our Directions Team Manager in February and with Jo Bruce and Liz Dooley, make up the Directions team.

Choice and Control

This year we've been able to restart our travel training, through another ESF Community Learning Grant (administered by the Workers' Educational Association). When this ends in October 2020, we'll be able to continue the travel training for those who need it via the Directions Programme. Lockdown has meant our travel training has paused and Jo's time has been spent supporting members to 'navigate the online world' and attend Mencap Liverpool sessions online.

Personal Dignity

As well as having a huge impact on the way society views our members, unemployment also impacts the way that members view themselves. We have seen considerable improvements in the self-esteem and self-confidence of members who have been involved in our 'packaging' activities such as delivering training and speaking at conferences. We hope that through the Directions programme, a significant, renewed focus on developing the skills of members as well as uncovering more opportunities for them to shine, we will see huge improvements in members' sense of self.

Financial Review

Operating in a challenging environment seems to be the main hurdle for most Charities at present. With political uncertainty and Brexit being replaced by Covid related issues an adaptable and yet determined approach to financial modelling has prevailed. It is vital we continue to adapt and find new ways to help the Member of Liverpool and Sefton Mencap for which the charity exists to serve. Whilst the complexity of the changing financial world remains a challenge to the organisation, the trustees remain hard and fast with their aim to assist and support those that need it. The management team have been outstanding in the delivery of this support and again we thank them for their efforts through the continued challenging times. The sterling efforts of our Chief Executive and staff have delivered the merger with South Sefton has only improved our financial position and has provided a bedrock on which it continues to build. Whilst the general outlook is uncertain, the Trustees believe the charity to be a going concern with strong plans both financially and operationally to deliver the key services.

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For the year ended 31 March 2020

Total income for the year was £268,303 (2019: £524,523) of which £235,856 (2019: £189,285) related to funding for projects upon which restrictions are placed. Total expenditure for the year was £272,865 (2019: £270,564) resulting in a loss of £15,428 (2019: surplus 253,959). At year end 31st March 2020 the charitable company's reserve stood at £312,509 (2019: £327,937) of which £56,264 (2019: £43,596) represent restricted funds.

Whilst income continued to benefit from the Big Lottery Fund Grant £99,790 additional restricted funding was received from Impact Management £13,056, Steve Morgan Foundation £21,363, Building Connections Fund £20,122 and Baily Thomas Charitable Trust £20,000. Fundraising contributed £12,947 as against £34,339 in 2019 which reflects our current position in this income category.

We will continue to review our position on Fundraising which we aim to develop in the next financial year. Costs continue to be monitored and controlled closely and with the key economic indicators of creditors and cash flow are moving in the right direction it gives the Board great confidence for the year ahead.

Investment Policy

The trustees have sought to maintain an amount equivalent to three months' running costs within the investments held with St James Place. However, in these challenging times this has decreased to two months' due to the funds performance. The Trustees will aim in the forthcoming year to restore reserves to previous levels. The Trustees continue to be concerned about the service provided by St James Place, who again have failed to provide information when requested or attend meetings with the board.

Hopefully with more stability in the coming year the Trustees will finally give consideration to moving our investment portfolio but only if the conditions are right and withdrawal penalties are not onerous. This must be a priority for the coming financial year. The value of investments at year end 31st March 2020 was £23,277 (2019: £34,143), Once the markets become more favourable we will cash these investments in.

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 review staff salaries at least annually and staff receive regular 1-2-1s and annual appraisals. The board continue to consider how to support and work with the staff team.

Financial Risks

Although the charity has far greater financial stability for 2019-20, now we have a much smaller operational reserve, we need to manage cash flow carefully and so continue to review our cash position each month although this has eased post year end due to careful stewardship.

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.

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Designated Funds and Reserves Policy

In 2019-20 the trustees agreed to continue with our policy to designate a specific amount of funds to cover the rent liability on 9 Lydia Ann Street, in order to ensure the charity has sufficient funds to secure suitable premises from which to run its operations. This designated fund decreases each month in line with the reduced rent liability. In addition to this amount, it is our policy is to hold an amount equivalent to 3-6 months' running costs (less the rent) 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. With Mencap Liverpool's current funding portfolio, this scenario would be extremely unlikely. However, the trustees have due regard to our risk register, ensuring we can understand and minimise this risk (however small).

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. As at the end of the financial year the unrestricted funds totalled £256,245 (2019: 284,341) of which £247,000 (2019: £248,500) is represented by land and building. Having reviewed the charity's current position, the trustees consider the above policy to be appropriate for 2019-20.

Going Concern

On 10th March 2016 we were awarded a major five-year National Lottery Community Fund grant, through the Help Through Crisis programme. Then in June 2018, we secured three years' funding for our Team Transformation activities from the Steve Morgan Foundation (totalling £67,636). In December 2018, following the merger with South Sefton Mencap, we were awarded a further grant of £99,998 through the National Lottery Community Fund, for the Building Connections Programme. In October 2019 we began the three year Directions Programme (European Social Fund providing 52% match for a total project cost of £312k).

Despite the pandemic providing huge challenges to the sector, we have been successful in securing emergency COVID funding totalling £115,111 for the 2020-21 financial year. The trustees would particularly like to thank the Steve Morgan Foundation, whose rapid and most effective response to the funding crisis undoubtedly saved many smaller charities in their area of benefit. The £13,200 we received from the Steve Morgan Foundation was received within two weeks of application and gave the charity a morale boost, which was just as needed as the financial support!

The trustees are confident that Mencap Liverpool will remain a going concern for the foreseeable future.

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Trustees' Annual Report

For the year ended 31 March 2020

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. We do not yet know what the world will look like after the pandemic is over but we do anticipate a much greater reliance on digital skills. Equipping members to survive and thrive in a year of great uncertainty and ever-changing rules will be our priority.

Reference and administrative details

Charity number:	1004262
Company number:	02146838
Registered Office:	9 Lydia Ann Street, Liverpool, L1 5PW

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

C McConnell - Chair	Chair of Trustees
M Cabrera Urda	
P Corfield	
Dr E Greenhill	
L Kemp - resigned 23rd September 2019	
S Mahon	
L Parke	
V Aikaterini - appointed 1st June 2020	

Mencap Liverpool Trustees' Annual Report For the year ended 31 March 2020

Structure, Governance and Management

Governing Document

Mencap Liverpool 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. Anyone over the age of 18 can become a member of the Company and there are currently 7 members (7 in 2019), each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election.

Trustees

The trustees, who are also directors for the purposes of charitable law, and who served during the year can be found on page 10.

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 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 consider that the trustees (who are also directors of the limited company), together with the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. 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 13 to the accounts.

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. An increase of 2% was applied on 1st April 2019. 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.

Mencap Liverpool Trustees' Annual Report For the year ended 31 March 2020

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 2019-20 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.

Trustees' Responsibilities

The trustees, who are also the directors of Mencap Liverpool 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 7th December 2020 and signed on their behalf.



Carolyn McConnell
Chair of Trustees

Independent Examiner's Report

To the trustees of Mencap Liverpool

For the year ended 31 March 2020

I report to the trustees on my examination of the accounts of the Mencap Liverpool for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of Mencap Liverpool 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 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 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

7th December 2020

Mencap Liverpool
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations and legacies	2	10,531	227,824	10,061	10,038
Charitable activities	3	235,784	8,032	243,816	201,881
Other trading activities	4	12,947	-	12,947	34,339
Investments	5	1,479	-	1,479	1,400
Other	6	-	-	-	276,865
Total income		260,741	235,856	268,303	524,523
Expenditure on:					
Raising funds	7	11,187	-	11,187	28,024
Charitable activities	8	38,490	223,188	261,678	242,540
Total expenditure		49,677	223,188	272,865	270,564
Net losses on investments		(10,866)	-	(10,866)	-
Net (expenditure)/income		(28,096)	12,668	(15,428)	253,959
Other recognised gains:					
Net movement in funds		(28,096)	12,668	(15,428)	253,959
Reconciliation of funds:					
Funds b/fwd		284,341	43,596	327,937	73,978
Funds c/fwd		256,245	56,264	312,509	327,937

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 17 to 37 form part of these financial statements

Mencap Liverpool

Balance Sheet

As at 31 March 2020

Company Number: 02146838

	Note	2020 £	2019 £
Fixed Assets			
Tangible assets	13	252,600	258,502
Investments	14	23,277	34,143
		<u>275,877</u>	<u>292,645</u>
Current Assets			
Debtors	15	37,874	26,186
Cash at bank and in hand	16	8,863	13,040
		<u>46,737</u>	<u>39,226</u>
Creditors: Amounts falling due within one year	17	10,105	3,934
Net Current Assets		<u>36,632</u>	<u>35,292</u>
Total Net Assets		<u>312,509</u>	<u>327,937</u>
Funds of the charity			
Designated Funds		345,539	127,405
General Fund		(89,294)	156,936
Total Unrestricted Funds	19	256,245	284,341
Restricted Funds	20	56,264	43,596
Total Funds		<u>312,509</u>	<u>327,937</u>

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Balance Sheet
As at 31 March 2020 (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 7th December 2020.



Mr P Corfield, Director

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool

Notes to the Accounts

For the year ended 31 March 2020

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 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 is the £ Sterling.

1b. 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The notes on pages 17 to 37 form part of these financial statements

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Notes to the Accounts (cont.)

For the year ended 31 March 2020

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.

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 costs of commercial trading including the bar and coffee lounge 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.

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2020

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. Funds Accounting

All income and expenditure together with gains and losess 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 19.

Restricted funds are donations which the donor has specified are to be used soley 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 20.

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2020

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 17 to 37 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2020

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 17 to 37 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2020

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.

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

2. Donations and Legacies

	2020	2019
	£	£
Donations	2,835	3,538
General Grants	5,800	6,500
Legacies and in memoriam	1,426	-
	<u>10,061</u>	<u>10,038</u>

3. Charitable Activity Income

	2020	2019
	£	£
Restricted Grants	235,856	189,285
Sales within charitable activities	7,875	11,971
Thursday Club/Subscription	85	625
	<u>243,816</u>	<u>201,881</u>

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

	2020	2019
	£	£
Activities for people with learning disabilities	243,816	201,881
	<u>243,816</u>	<u>201,881</u>

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

4. Other trading activity income

	2020	2019
	£	£
Fundraising	12,947	34,339
	<u>12,947</u>	<u>34,339</u>

5. Investment Income

	2020	2019
	£	£
Income from listed investments	1,476	1,303
Interest Receivable	3	97
	<u>1,479</u>	<u>1,400</u>

6. Other Income

	2020	2019
	£	£
Other income	-	1,974
Other income merger	-	274,891
	<u>-</u>	<u>276,865</u>

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

7. Expenditure on Raising Funds

	2020 £	2019 £
Fundraising costs	904	6,281
Staff costs	10,283	21,743
	<u>11,187</u>	<u>28,024</u>

8. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2020 £	Total 2019 £
Activities for people with learning disabilities	175,951	85,727	261,678	242,540
	<u>175,951</u>	<u>85,727</u>	<u>261,678</u>	<u>242,540</u>

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

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

9. Staff Costs

	2020 £	<i>2019</i> <i>£</i>
Wages and Salaries	179,456	151,864
Social Security costs	11,802	9,888
Pension costs	3,714	2,158
	<u>194,972</u>	<u>163,910</u>

The average number of employees during the year ended 31 March 2020 was:

	2020 Number	<i>2019</i> <i>Number</i>
Raising funds	1	1
Charitable activities	8	7
	<u>9</u>	<u>8</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2019: none).

The trustees received no remuneration during the year (2019: £nil).

The trustees did not receive any expenses during the year (2019: £nil).

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2020

10. Key Management Personnel

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

Trustees

C McConnell - Chair
M Cabrera Urda
P Corfield
Dr E Greenhill
L Kemp - resigned 23rd September 2019
S Mahon
L Parke
V Aikaterini - appointed 1st June 2020

The emoluments of the key management personnel were £61,407.

11. Net Income for the year

Net income is stated after charging:

	2020	2019
	£	£
Depreciation	<u>6,851</u>	<u>7,492</u>

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

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 Land & Buildings £	Fixtures & Equipment £	Total £
Cost / Valuation			
At 1 April 2019	250,000	36,759	286,759
Additions	-	949	949
At 31 March 2020	250,000	37,708	287,708
Depreciation			
At 1 April 2019	1,500	28,464	29,964
For the year	1,500	3,644	5,144
At 31 March 2020	3,000	32,108	35,108
Net Book Amounts			
At 31 March 2020	247,000	5,600	252,600
At 31 March 2019	248,500	8,295	256,795

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

14. Fixed Asset Investment

Quoted Investments

	£
Market value as at 1 April 2019	34,143
Net realised	(10,866)
Market value as at 31 March 2020	23,277

	No. of Units	2020 Market Value	No. of Units	2019 Market Value
Unit trusts	14,463	23,277	14,463	34,143
	14,463	23,277	14,463	34,143

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

	2020 £	2019 £
Amounts falling due within one year		
Trade debtors	37,874	1,239
Other debtors	-	24,947
	37,874	26,186

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

16. Cash at bank and in hand

	2020	2019
	£	£
Cash at bank	8,850	13,040
Cash in hand	13	-
	<u>8,863</u>	<u>13,040</u>

17. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	8,340	2,511
Other creditors	1,215	148
Accruals and deferred income	550	1,275
	<u>10,105</u>	<u>3,934</u>

18. Lease Commitments

The charity has entered into a non-cancellable lease relating to 9 Lydia Ann Street. A new lease was signed on 29th May 2019 for a period of 5 years until 28th May 2024. The lease contains a tenant only break clause at the end of the second year.

The minimum annual rentals under the leases are as follows:

	2020	2019
	£	£
Property:		
- within 1 year	19,576	3,262
- within 2-5 years	78,304	-
- after 5 years	3,263	-
	<u>101,143</u>	<u>3,262</u>

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

19. Unrestricted Funds

	<i>Balance brought forward 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers between funds £</i>	<i>Gains & losses £</i>	<i>Balance carried forward 2019 £</i>
<i>General Fund</i>	<i>(17,460)</i>	<i>335,238</i>	<i>(93,452)</i>	<i>(67,390)</i>	<i>-</i>	<i>156,936</i>
Designated Funds						
<i>Rent liability</i>	<i>25,872</i>	<i>-</i>	<i>-</i>	<i>67,390</i>	<i>-</i>	<i>93,262</i>
<i>Investments</i>	<i>34,759</i>	<i>-</i>	<i>(616)</i>	<i>-</i>	<i>-</i>	<i>34,143</i>
<i>Total Funds (previous year)</i>	<i>43,171</i>	<i>335,238</i>	<i>(94,068)</i>	<i>-</i>	<i>-</i>	<i>284,341</i>
	<i>Balance brought forward 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers between funds £</i>	<i>Gains & losses £</i>	<i>Balance carried forward 2020 £</i>
<i>General Fund</i>	<i>156,936</i>	<i>32,447</i>	<i>(49,677)</i>	<i>(218,134)</i>	<i>(10,866)</i>	<i>(89,294)</i>
Designated Funds						
<i>Rent liability</i>	<i>93,262</i>	<i>-</i>	<i>-</i>	<i>(18,000)</i>	<i>-</i>	<i>75,262</i>
<i>Investments</i>	<i>34,143</i>	<i>-</i>	<i>-</i>	<i>(10,866)</i>	<i>-</i>	<i>23,277</i>
<i>Freehold property</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>247,000</i>	<i>-</i>	<i>247,000</i>
<i>Total Funds (current year)</i>	<i>284,341</i>	<i>32,447</i>	<i>(49,677)</i>	<i>-</i>	<i>(10,866)</i>	<i>256,245</i>

The rent liability fund is the funds set aside to meet the rent liability of the charity's premises, currently 9 Lydia Ann Street. The designated fund reduces each month by £1,500 in accordance with the rent payable under the lease agreement.

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

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

20. Restricted Funds

	Balance brought forward 2018 £	Income £	Expenditure £	Balance carried forward 2019 £
<i>Baily Thomas Charitable Fund</i>	-	20,000	(13,332)	6,668
<i>Big Lottery Fund - Help Through Crisis</i>	19,945	99,790	(99,275)	20,460
<i>Cabinet Office - Local Sustainability Fund</i>	1,402	-	(935)	467
<i>Charles Brotherton Trust</i>	-	200	(83)	117
<i>JDM Charitable Trust</i>	-	1,100	-	1,100
<i>John Gilpin Trust</i>	-	2,000	(667)	1,333
<i>Medicash Charitable Trust</i>	-	5,104	-	5,104
<i>Pilkington Charities Fund</i>	667	4,000	(2,667)	2,000
<i>Royal Mencap Society</i>	-	1,150	-	1,150
<i>Social Investment Business - Impact</i>	7,793	13,056	(15,652)	5,197
<i>Other restricted funds</i>	1,000	42,885	(43,885)	-
Total Funds (previous year)	30,807	189,285	(176,496)	43,596
Other Funds				
<i>Duchy of Lancaster Benevolent Fund</i>	1,000	-	(1,000)	-
<i>Building Connections</i>	-	20,122	(20,122)	-
<i>Mason Bibby 1981 Trust</i>	-	400	(400)	-
<i>Steve Morgan Foundation</i>	-	21,363	(21,363)	-
<i>Tesco Bags of Help</i>	-	1,000	(1,000)	-
Total other funds (previous year)	1,000	42,885	(43,885)	-

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

20. Restricted Funds (cont.)

	Balance brought forward 2019 £	Income £	Expenditure £	Balance carried forward 2020 £
Baily Thomas Charitable Fund	6,668	10,000	(11,668)	5,000
Big Lottery Fund - Help Through Crisis	20,460	103,677	(101,507)	22,630
Cabinet Office - Local Sustainability Fund	467	-	-	467
Charles Brotherton Trust	117	-	-	117
JDM Charitable Trust	1,100	-	-	1,100
John Gilpin Trust	1,333	-	-	1,333
Medicash Charitable Trust	5,104	-	-	5,104
Pilkington Charities Fund	2,000	-	-	2,000
Royal Mencap Society	1,150	-	-	1,150
Social Investment Business - Impact	5,197	-	(1,009)	4,188
Other restricted funds	-	122,179	(109,004)	13,175
Total Funds (current year)	43,596	235,856	(223,188)	56,264

Other Funds

Building Connections	-	45,347	(40,382)	4,965
Directions ESF	-	30,661	(30,661)	-
ESF Travel For Life	-	12,000	(5,490)	6,510
Steve Morgan Foundation - Transformation	-	24,439	(24,439)	-
Vegan Society	-	200	-	200
Royal Mencap Society	-	1,500	-	1,500
Liverpool City Council - Intermediate Labour Market	-	8,032	(8,032)	-
Total other funds (current year)	-	122,179	(109,004)	13,175

Baily Thomas Charitable Fund

A £30,000 grant awarded towards 12 months running costs.

Big Lottery Fund - Help Through Crisis Grant

A five year grant (2016-2021) to support our work with 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're better placed to deal with crisis in the future); and our packaging activities (helping our partner organisations to be better at responding to the needs of people with a learning disability who are in crisis).

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2020

20. Restricted Funds (cont.)

Cabinet Office Grant - Local Sustainability Fund

We received funding to undertake a range of work to help the charity become more sustainable. This funded our activities co-ordinator (as a backfill post) so that our progression manager and CEO were free to engage in strategic development. It also funded the support received from specialist consultants (Eastside Prime timers). This specialist help was to upskill staff in financial management and income generation (through funding and potential contract opportunities).

Charles Brotherton Trust

Contribution towards social activities.

JDM Charitable Trust

Contribution towards social activities.

John Gilpin Trust

Contribution towards social activities.

Medicash Charitable Trust

Provides projects costs for our holistic health & wellbeing project - Team Transformation.

Pilkington Charities Fund

Grant to support befriending activities.

Royal Mencap Society

Funding to run a series of workshops on sex and relationships.

Social Investment Business Impact Management Programme

The Impact Management programme aims to build the capacity of charities and social enterprises to manage their impact. In August 2017, we received 12 months' funding to analyse and respond to the data we collect (on VIEWS) - using it to change and improve our programmes and services.

Building Connections Fund

A two year grant to reduce the social isolation and loneliness of people with a learning disability living in Sefton. This funds an Outreach Co-ordinator and Activities Co-ordinator - both part-time roles, who are based from Mariners Road in Crosby.

Directions ESF

Directions is receiving funding from 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.

Steve Morgan Foundation - Transformation

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'

Vegan Society

A grant from the Vegan Society to allow us to host an event for our members to celebrate national vegan day.

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2020

20. Restricted Funds (cont.)

Royal Mencap Society -Round the World

Funding to meet the costs of members engaging in physical activity, as part of the Round The World Challenge.

Liverpool City Council - Intermediate Labour Market

Liverpool City Council has a grant offer available to SME's that aims to stimulate the supply of employment opportunities available to Liverpool participants who are unemployed, i.e. not in employment, education or training (NEET), especially those from disadvantaged groups.

21. Analysis of Net Assets

Previous year ended 31 March 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	258,502	-	258,502
Investments	29,773	4,370	34,143
Current Assets	-	39,226	39,226
Current Liabilities	(3,934)	-	(3,934)
	<u>284,341</u>	<u>43,596</u>	<u>327,937</u>

Current year ended 31 March 2020

	Unrestricted Funds £	Restricted Funds £	Totals Funds £
Fixed Assets	252,600	-	252,600
Investments	13,750	9,527	23,277
Current Assets	-	46,737	46,737
Current Liabilities	(10,105)	-	(10,105)
	<u>256,245</u>	<u>56,264</u>	<u>312,509</u>

The notes on pages 17 to 37 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2020

22. 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 2019.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	10,038	-	10,038
Comparative activities	12,596	189,285	201,881
Other Trading Activities	34,339	-	34,339
Investments	1,400	-	1,400
Other income	276,865	-	276,865
Total income	335,238	189,285	524,523
Expenditure on			
Raising funds	28,024	-	28,024
Charitable activities	65,428	176,496	242,540
Other	616	-	-
	94,068	176,496	270,564
Net income	241,170	12,789	253,959
Other Recognised gains:			
Net movement in funds	241,170	12,789	253,959

The notes on pages 17 to 37 form part of these financial statements