

Company Number: 02146838
Charity Number: 1004262

Mencap Liverpool
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
31 March 2021

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

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Mencap Liverpool

Trustees' Annual Report

For the year ended 31 March 2021

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 2021. 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.

Chair's Report

I am writing this following some of the toughest of times for our organisation. Like most in the country, and indeed across the world, the Covid-19 pandemic changed everything.

As always though, our members, the staff team and the Board of Trustees all stepped up. We did everything we could to continue to deliver fantastic opportunities for members and tried to keep everyone safe and well. We all learnt how to use Zoom and kept in touch to help each other through the most difficult times, held socials and even developed our new strategy.

This Trustee report will go into some of these achievements in more detail, but this is my opportunity to thank the Chief Executive Officer, the staff team, our members and the rest of the Board of Trustees for a truly amazing 12 months. I look forward to a fantastic 2021-22 when we can achieve even more.

Ms Carolyn McConnell, Chair of Trustees

Mencap Members' Voice - Chair's Report

The pandemic has meant that we have not been able to meet face to face and some of our members have found that really hard. It means that we have not been able to do the things we used to do.

As Chair of the Mencap Members Voice Steering Group together with our Vice Chair we are the link between the Chief Executive and the Board of Trustees and represent the voice of the members. The Mencap Members Voice Steering Group was set up to talk about the issues we face and how we can make improvements. It is really important that the Board hear the members views and voices and this helps them to make the right decisions and choices.

As well as making suggestions to help Mencap improve I have seen how being part of that group has really built people's confidence, members have come on in leaps and bounds. It has certainly made me a different person being part of the Group and attending the Board.

We are an amazing charity that give people an opportunity. We are helping people to get into work through our Directions project, we help train others to learn about having a learning disability and we help build people's confidence as well as having a great time.

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

Mencap Liverpool Trustees' Annual Report For the year ended 31 March 2021

Objectives and Activities

Our vision was agreed a number of years ago and we decided this was the year to challenge ourselves. We still believe in a world where everyone is valued equally, listened to and included: where everyone has the opportunity to achieve.

Now that Liverpool and Sefton have fully merged our mission is to make that vision a reality for individuals living in Liverpool & Sefton who have a learning disability. We asked Inclusion North, a charity whose aim is to raise awareness of the barriers to inclusion for people with a learning disability or autism and their families, and work to remove them, to help us refocus our Mission, Vision and Strategy.

We have agreed that we should explain what we're about as this:

Mencap Liverpool & Sefton is a local learning disability charity.

We are a group of members, volunteers, paid staff, trustees and supporters.

Together, we create spaces where everyone is valued equally, listened to and included in everyday life.

Our Strategic Objectives:

- Prevent social isolation and exclusion of people who have a learning disability

- Progression - help our members to make real, tangible progress towards their goals

- Platform - provide a platform for members to demonstrate their skills and make themselves heard, in order to make a difference to the world around them.

Our activities under each of these areas are:

Outreach Support

- We get a referral form or member application.

- We arrange an initial visit to meet you and make sure we're the right organisation to help.

- We then have an Action Plan meeting to decide what things you want to work on and how we can help you.

- We work with you until you're ready to move on to the next stage (or you might decide to work with a different organisation- that's okay too)

Progression support

- We run a range of social groups and physical activities- you can turn up to these whenever you want.

- We have workshops on different subjects, like money, getting a job, relationships - we normally have about 8 places and you need to commit to coming every week.

- We have a befriending programme- we can match you to someone who likes the same things.

Building a platform

- We will help you find opportunities to make a difference and reach your potential. This might be with us, or with other organisations.

- You can be voted onto our member steering group and make decisions about how the organisation is run.

- We will train you to lead sessions and deliver training to others (which you can be paid for)

- We will help you find a job or volunteering opportunities.

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Trustees' Annual Report

For the year ended 31 March 2021

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 Adult Social Services. Other sources include self-referrals and other voluntary sector organisations. Most referrals are from organisations with whom we already have a strong relationship.

The pandemic understandably caused a huge disruption to referrals and this has had a knock-on effect in the delivery of some of our ESF funded projects. Very few new members were referred during lockdowns, and when people were referred, it was difficult to meet safely due to restrictions. However, numbers of referrals have picked up significantly since the year end.

In some ways this drop in new referrals was a blessing, as we were kept incredibly busy with responding to the needs of existing members, helping to ensure they stayed mentally and physically well.

ACHIEVEMENTS AND PERFORMANCE

How we measure impact:

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

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

Our seven outcome areas are:

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

For example, re Quality of Life, a member in the prevention phase may have friends or social opportunities to speak of. In the progression phase we would see them establishing friendships with a number of people and attending a range of groups and social events. This year, we've seen members at the platform stage organising their own groups and events for their peers, with minimal input (if any) from staff or volunteers.

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Trustees' Annual Report

For the year ended 31 March 2021

Performance during the pandemic

We have been particularly proud of the way that members, staff and volunteers have come together throughout the COVID-19 pandemic. Whilst there have undoubtedly been many tough times, these have been far outweighed by the many highlights.

In particular:

We were very quick to switch our activities onto online platforms and equip our members with tablets and data packages as quickly as April 2020!

Members responded brilliantly to this and quickly took the lead in supporting each other on WhatsApp and teaching each other how to use Zoom.

During the height of restrictions, we had over 30 sessions running every week online, across three zoom accounts.

One zoom account was set up specifically for member use - as five of the 30 sessions were run by members themselves!

We even saw the launch of a new podcast - MMV Vice Chair Aaron, learnt how to podcast and produced his very own series 'Journey through the pandemic'

We built relationships with other local Mencap partners - attending events run by Harrow Mencap and hosting socials involving Bexley Mencap and Wirral Mencap

Our member-led training continued with members delivering their sessions online- including a brilliant Dental Champions project

MMV member Emma Geraghty became the face of a national Mencap campaign (supported by Radio 2's Jo Whiley) to extend the COVID-19 vaccine to all people with a learning disability.

Financial Review

Total income for the year was £359,804 (2020: £268,303) of which £244,625 (2020: £235,856) related to funding for projects upon which restrictions are placed. This increase in the total income is due to a consolation of effort by the management during the pandemic. Core activity and support were the priority to ensure the additional income translated into addition support during the Pandemic. Total expenditure for the year was £357,089 (2020: £272,865) resulting in a small surplus of £4,008 (2020: loss £15,428).

At year end 31st March 2021 the charitable company's reserve stood at £316,518 (2020: £312,509) of which £8,705 (2020: £56,264) represent restricted funds.

The Trustees are very proud of the results during these difficult times and thanks All of the staff for the charities performance during these very difficult times.

Investment Policy

The Covid-19 had a huge effect on the financial markets and the value of our investments had reduced by almost a third at the start of the year (£23,277 - 31Mar2020, £34,143 - 31Mar 2019). At the end of the financial year, we'd seen these start to recover to £24,570. When the investments have received their pre-COVID value, the trustees still plan to cash in or transfer these investments away from St James' Place.

Going Concern

We were notified of a significant legacy which we expect to receive in the 2021-2022 financial year. This legacy - of around £150,000 will be spent in line with the family's wishes, to renovate Mencap Cottage.

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Trustees' Annual Report

For the year ended 31 March 2021

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

This carries a very low rate of interest and so the trustees have decided to repay this over the full term. This significantly helps our ongoing cash-flow management.

We also received notification in October 2020 of a successful application to the Julia & Hans Rausing Trust. This was to help cover costs related to the pandemic and help the charity survive. As we had already received funding from other sources for the same time period, we asked to defer our expenditure until the next financial year, when the grant would be needed.

The trustees are confident that the charity remains a going concern.

Reserves Policy

As the charity has given notice on our premises in Liverpool City Centre (9 Lydia Ann Street), we no longer need to keep designated funds to meet the future rent liability.

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

For:

- a. **WORKING CAPITAL**- we aim to hold up to 2 months running costs. This would enable the charity to take on a contract worth up to a third of our total business and be paid up to 6 months in arrears without adversely impacting our core activities.
- b. **CONTINUITY**- we aim to hold 3 months running costs - this would enable us to lose 50% of our funding, with no warning and still have 6 months to replace it. 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.

Having reviewed the charity's current position in light of the global pandemic, the trustees consider the above policy to be appropriate for 2021-22

Risk Management

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

Operational Risks

Loss of key staff. The board have been particularly mindful of the impact of the pandemic on the mental and physical wellbeing of our staff team. In 2021-22, the charity will invest considerable resources in this area. We have also faced a challenging time in recruiting people with the right skills and experience, exacerbated by the national shortage of skilled staff.

Mencap Liverpool Trustees' Annual Report For the year ended 31 March 2021

Financial Risks

We have a much smaller operational reserve than previous years and so we need to manage cash flow carefully. During the first lockdown, the trustees reviewed our cash position on a weekly basis.

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.

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.

Our new strategy aims to describe how we are constantly looking to improve and change the way we work so that we continue to make the biggest difference. We aim to strike a balance that provides a schedule, offering consistency but for set periods so that we can be flexible in our approach if we need to respond to new demands.

We look forward to launching our new strategy in 2022.

Reference and administrative details

Charity number: 1004262

Company number: 02146838

Registered Office:
until 31st May 2021 9 Lydia Ann Street, Liverpool, L1 5PW
from 1st June 2021 6-8 Mariners Road, Crosby, L23 6SX

Our advisors

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

Mencap Liverpool Trustees' Annual Report For the year ended 31 March 2021

Directors and trustees

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

Trustees

Ms C McConnell	Chair of Trustees
Mr S Mahon	Vice Chair
Mr P Corfield	Treasurer
Dr E Greenhill	
Ms M Cabrera	
Ms L Parke	
Miss V Aikaterina	(appointed 1st June 2020)

Company Secretary

Sarah Jones

Structure, Governance and Management

Governing Document

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

Mencap Members' Voice Steering Group

Whilst a member Steering Group has been operating for a number of years, a concerted effort to reinvigorate the group has been undertaken since June 2020, with great success. The Chair and Vice Chair are elected by other members: Soph Gallagher and Aaron McKenna were duly elected for 2020-21.

The strength of the Mencap Members Voice Steering Group is that the members set the agenda and they have developed a strong link with the Board of Trustees. The Chair of Mencap Members Voice Steering Group regularly attends the Board meeting and is an integral part of the decision-making process.

Trustees

The trustees, who are also directors for the purposes of charitable law, and who served during the year can be found on pg (1). At the charity's AGM on 26th November 2020, Nina Valvi (V Aikaterini) was formally elected by the members to serve as a trustee. Carolyn McConnell was re-elected as Chair. Phil Corfield and Steve Mahon were re-elected as Treasurer and Vice-Chair respectively.

We have been unable to hold face to face meetings of the Trustees over the last 12 months and all meetings have been held over Zoom. We hope to reintroduce face to face meetings next year.

A number of our Trustees have indicated that they may not be able to continue beyond 2021-22 and we will be actively recruiting next year. We are also extremely pleased and proud to welcome Matt Smith back to the Board of Trustees and this will be formalised at the AGM at the end of 2021.

Mencap Liverpool

Trustees' Annual Report

For the year ended 31 March 2021

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 of Trustees are directors of the limited company. All trustees give of their time freely and no director received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 13 to the accounts.

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

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

The Chief Executive is in charge of directing and controlling, running and operating the Charity on a day-to-day basis. The management was strengthened in 2020-21 as the new Senior Management Team became established. Together, they comprise the key management personnel of the charity.

The pay of all staff is reviewed annually and where the charity can afford to do so, a cost of living increase is normally awarded in line with RPI. There was no increase in 2020 or 2021 due to financial uncertainty caused by the pandemic. Salary levels are also reviewed before any new post is advertised. The trustees aim to benchmark against pay levels in charities of a similar size, doing comparable roles. The trustees have committed to paying the real Living Wage since 2013-14 and in January 2019, we became an accredited Real Living Wage Employer. We continue to maintain this accreditation.

Mencap Liverpool Trustees' Annual Report For the year ended 31 March 2021

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 2020-21 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 13th December 2021 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 2021

I report to the trustees on my examination of the accounts of the Mencap Liverpool for the year ended 31 March 2021.

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

13th December 2021

Mencap Liverpool
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	29,681	-	29,681	10,061
Charitable activities	3	53,804	244,625	298,429	243,816
Other trading activities	4	11,278	-	11,278	12,947
Investments	5	623	-	623	1,479
Other	6	19,793	-	19,793	-
Total income		115,179	244,625	359,804	268,303
Expenditure on:					
Raising funds	7	26,384	-	26,384	11,187
Charitable activities	8	38,521	292,184	330,705	261,678
Total expenditure		64,905	292,184	357,089	272,865
Net gains/(losses) on investments		1,293	-	1,293	(10,866)
Net income/(expenditure)		51,567	(47,559)	4,008	(15,428)
Other recognised gains:					
Net movement in funds		51,567	(47,559)	4,008	(15,428)
Reconciliation of funds:					
Funds b/fwd		256,245	56,264	312,509	327,937
Funds c/fwd		307,813	8,705	316,518	312,509

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 40 form part of these financial statements

Mencap Liverpool
Balance Sheet
As at 31 March 2021

Company Number: 02146838

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	13	246,606	252,600
Investments	14	24,570	23,277
		<u>271,176</u>	<u>275,877</u>
Current Assets			
Debtors	15	28,809	37,874
Cash at bank and in hand	16	122,276	8,863
		<u>151,085</u>	<u>46,737</u>
Creditors: Amounts falling due within one year	17	64,008	10,105
Net Current Assets		<u>87,077</u>	<u>36,632</u>
Total Assets Less Current Liabilities		<u>358,253</u>	<u>312,509</u>
Creditors: Amounts falling due after more than one year	18	(41,735)	-
Total Net Assets		<u>316,518</u>	<u>312,509</u>
Funds of the charity			
Designated Funds		351,637	345,539
General Fund		(43,824)	(89,294)
Total Unrestricted Funds	22	307,813	256,245
Restricted Funds	23	8,705	56,264
Total Funds		<u>316,518</u>	<u>312,509</u>

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Balance Sheet
As at 31 March 2021 (cont.)

Company Number: 02146838

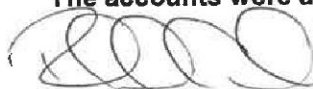
In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 13th December 2021.



Mr P Corfield, Director

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool

Notes to the Accounts

For the year ended 31 March 2021

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.

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

1 Accounting Policies (cont.)

1c. Income

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

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

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

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

1d. Deferred income

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

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

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

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

1 Accounting Policies (cont.)

1e. Donated services and facilities

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

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

1f. Expenditure

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

Activities for people with learning disabilities

- a) Costs of raising funds comprise the staff cost for generating earned income for the charity and their associated support costs.
- b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- c) Other expenditure represents those items not falling into any other heading.

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

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

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 22.

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 23.

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

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.

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

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 40 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

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 2021

2. Donations and Legacies

	2021 £	<i>2020</i> £
Donations	9,815	2,835
General Grants	9,790	5,800
Legacies and in memoriam	10,076	1,426
	<u>29,681</u>	<u>10,061</u>

3. Charitable Activity Income

	2021 £	<i>2020</i> £
Restricted Grants	269,431	<i>235,856</i>
Sales within charitable activities	28,998	<i>7,875</i>
Thursday Club/Subscription	-	<i>85</i>
	<u>298,429</u>	<u><i>243,816</i></u>

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

	2021 £	<i>2020</i> £
Activities for people with learning disabilities	298,429	<i>243,816</i>
	<u>298,429</u>	<u><i>243,816</i></u>

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

4. Other trading activity income

	2021 £	2020 £
Fundraising	11,278	12,947
	<u>11,278</u>	<u>12,947</u>

5. Investment Income

	2021 £	2020 £
Income from listed investments	617	1,476
Interest Receivable	6	3
	<u>623</u>	<u>1,479</u>

6. Other Income

	2021 £	2020 £
Covid Job Retention Scheme	9,793	-
Covid grant from Liverpool City Council	10,000	-
	<u>19,793</u>	<u>-</u>

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

7. Expenditure on Raising Funds

	2021 £	2020 £
Fundraising costs	751	904
Staff costs	25,633	10,283
	<u>26,384</u>	<u>11,187</u>

8. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2021 £	Total 2020 £
Activities for people with learning disabilities	230,987	99,718	330,705	261,678
	<u>230,987</u>	<u>99,718</u>	<u>330,705</u>	<u>261,678</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 2021

9. Staff Costs

	2021	<i>2020</i>
	£	£
Wages and Salaries	242,595	179,456
Social Security costs	17,183	11,802
Pension costs	5,372	3,714
	<u>265,150</u>	<u>194,972</u>

The average number of employees during the year ended 31 March 2021 was:

	2021	<i>2020</i>
	Number	Number
Raising funds	1	1
Charitable activities	9	8
	<u>10</u>	<u>9</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2020: none).

The trustees received no remuneration during the year (2020: £nil).
The trustees did not receive any expenses during the year (2020: £nil).

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

10. Key Management Personnel

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

Trustees

Ms C McConnell
Mr S Mahon
Mr P Corfield
Dr E Greenhill
Ms M Cabrera
Ms L Parke
Miss V Aikaterina

The emoluments of the 5 key management personnel were £141,502.

11. Net Income for the year

Net income is stated after charging:

	2021 £	2020 £
Depreciation	<u>5,994</u>	<u>6,851</u>

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

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 2020	250,000	37,708	287,708
At 31 March 2021	250,000	37,708	287,708
Depreciation			
At 1 April 2020	3,000	32,625	35,625
For the year	1,500	3,977	5,477
At 31 March 2021	4,500	36,602	41,102
Net Book Amounts			
At 31 March 2021	245,500	1,106	246,606
At 31 March 2020	247,000	5,083	252,083

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

14. Fixed Asset Investment

Quoted Investments

	£
Market value as at 1 April 2020	23,277
Net unrealised	1,293
Market value as at 31 March 2021	24,570

	No. of Units	2021 Market Value	No. of Units	2020 Market Value
Unit trusts	14,463	24,570	14,463	23,277
	14,463	24,570	14,463	23,277

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

	2021 £	2020 £
Amounts falling due within one year		
Trade debtors	28,809	37,874
	28,809	37,874

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

16. Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	122,263	8,850
Cash in hand	13	13
	<u>122,276</u>	<u>8,863</u>

17. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Bank loans	6,421	-
Trade creditors	5,629	8,340
Other creditors	1,798	1,215
Accruals and deferred income	50,160	550
	<u>64,008</u>	<u>10,105</u>

18. Creditors: Amounts falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	41,735	-
	<u>41,735</u>	<u>-</u>
Amounts payable after more than 5 years and included above are:		
Bank loans	3,211	-
	<u>3,211</u>	<u>-</u>

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

19. Loans and Overdrafts

	2021 £	2020 £
The aggregate amount of loans was as follows:		
a) Falling due within one year or on demand		
Unsecured loans	6,421	-
b) Falling due after more than one year		
Unsecured loans repayable:-		
Secured loans repayable:-		
between one and two years	9,631	-
between two and five years	28,893	-
after five years	3,211	-
	<u>48,155</u>	<u>48,155</u>

20. Deferred Income

	2021 £	2020 £
Income deferred in year	49,360	-
Deferred income as at 31 March 2021	<u>(49,360)</u>	<u>-</u>

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

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

21. 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:

	2021 £	2020 £
Property:		
- within 1 year	19,576	19,576
- within 2-5 years	61,991	78,304
- after 5 years	-	3,263
	<u>81,567</u>	<u>101,143</u>

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

22. Unrestricted Funds

	<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>	156,936	32,447	(49,677)	(218,134)	(10,866)	(89,294)
<i>Designated Funds</i>						
<i>Rent liability</i>	93,262	-	-	(18,000)	-	75,262
<i>Investments</i>	34,143	-	-	(10,866)	-	23,277
<i>Freehold property</i>	-	-	-	247,000	-	247,000
<i>Total Funds (previous year)</i>	<u>284,341</u>	<u>32,447</u>	<u>(49,677)</u>	<u>-</u>	<u>(10,866)</u>	<u>256,245</u>

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

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

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

23. Restricted Funds

	Balance brought forward 2019 £	Income £	Expenditure £	Balance carried forward 2020 £
<i>Baily Thomas Charitable Fund</i>	6,668	10,000	(11,668)	5,000
<i>Big Lottery Fund - Help Through Crisis</i>	20,460	103,677	(101,507)	22,630
<i>Cabinet Office - Local Sustainability Fund</i>	467	-	-	467
<i>Charles Brotherton Trust</i>	117	-	-	117
<i>JDM Charitable Trust</i>	1,100	-	-	1,100
<i>John Gilpin Trust</i>	1,333	-	-	1,333
<i>Medicash Charitable Trust</i>	5,104	-	-	5,104
<i>Pilkington Charities Fund</i>	2,000	-	-	2,000
<i>Royal Mencap Society</i>	1,150	-	-	1,150
<i>Social Investment Business - Impact</i>	5,197	-	(1,009)	4,188
<i>Other restricted funds</i>	-	122,179	(109,004)	13,175
Total Funds (previous year)	43,596	235,856	(223,188)	56,264
Other Funds				
<i>Building Connections</i>	-	45,347	(40,382)	4,965
<i>Directions ESF</i>	-	30,661	(30,661)	-
<i>ESF Travel For Life</i>	-	12,000	(5,490)	6,510
<i>Steve Morgan Foundation - Transformation</i>	-	24,439	(24,439)	-
<i>Vegan Society</i>	-	200	-	200
<i>Royal Mencap Society</i>	-	1,500	-	1,500
<i>Liverpool City Council - Intermediate Labour Market</i>	-	8,032	(8,032)	-
Total other funds (previous year)	-	122,179	(109,004)	13,175

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

23. Restricted Funds (cont.)

	Balance brought forward 2020 £	Income £	Expenditure £	Balance carried forward 2021 £
Baily Thomas Charitable Fund	5,000	-	(5,000)	-
Big Lottery Fund - Help Through Crisis	22,630	81,819	(104,449)	-
Cabinet Office - Local Sustainability Fund	467	-	(467)	-
Charles Brotherton Trust	117	200	(317)	-
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	4,188	-	(4,188)	-
Other restricted funds	13,175	162,606	(167,076)	8,705
Total Funds (current year)	56,264	244,625	(292,184)	8,705

Other Funds

Building Connections	4,965	34,521	(38,751)	735
Directions ESF	-	13,424	(13,424)	-
ESF Travel For Life	6,510	8,000	(14,510)	-
ESF Connect	-	5,000	(5,000)	-
Steve Morgan Foundation - Transformation	-	20,167	(20,167)	-
Vegan Society	200	-	(200)	-
Royal Mencap Society	1,500	7,970	(1,500)	7,970
Clothworkers Foundation	-	4,015	(4,015)	-
Covid 19 Response	-	45,342	(45,342)	-
Mencap - A Healthier Me	-	3,500	(3,500)	-
Mencap - Let's Get Digital	-	7,353	(7,353)	-
CAF Covid Fund	-	9,314	(9,314)	-
Liverpool CCG	-	4,000	(4,000)	-
Total other funds (current year)	13,175	162,606	(167,076)	8,705

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

23. Restricted Funds (cont.)

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

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

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

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

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

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

COVID Emergency Funding:

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

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

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

Liverpool NHS Clinical Commissioning Group (CCG)
Clothworkers Foundation

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

Round the World Challenge
Tackling Inequalities funding (Sports England)
A Healthier Me Project (6mths)
Let's Get Digital

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

23. Restricted Funds (cont.)

European Social Fund (Workers Educational Association)

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

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

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

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

Funding to support our social activities was received from:

Charles Brotherton Trust

JDM Charitable Trust

John Gilpin Trust

Pilkington Charities Fund

Mencap Liverpool
Notes to the Accounts (cont.)
For the year ended 31 March 2021

24. Analysis of Net Assets

Previous year ended 31 March 2020

	<i>Unrestricted Funds £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>
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>-</u>	<u>56,264</u>	<u>312,509</u>

Current year ended 31 March 2021

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

The notes on pages 17 to 40 form part of these financial statements

Mencap Liverpool

Notes to the Accounts (cont.)

For the year ended 31 March 2021

25. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2020.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	10,061	-	10,061
Comparative activities	7,960	235,856	243,816
Other Trading Activities	12,947	-	12,947
Investments	1,479	-	1,479
Total income	32,447	235,856	268,303
Expenditure on			
Raising funds	11,187	-	11,187
Charitable activities	38,490	223,188	261,678
	49,677	223,188	272,865
Net gains on investments	10,866	-	10,866
Net (expenditure)/income	(28,096)	12,668	(15,428)
Other Recognised gains:			
Net movement in funds	(28,096)	12,668	(15,428)

The notes on pages 17 to 40 form part of these financial statements