

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Dr E Greenhill Mr A Griffiths (Chair) Mr S Mahon (Treasurer) Ms C McConnell Mr M Smith (Vice Chair) Mr Phillip Corfield
Company Secretary	Ms S Jones
Chief Executive	Ms S Jones
Charity number	1004262
Company number	2146838
Registered office	9 Lydia Ann Street Liverpool L1 5PW
Independent examiner	Peter Taaffe FCA CTA DChA BWMacfarlane Castle Chambers 43 Castle Street Liverpool L2 9SH
Bankers	Bank of Scotland Gordon Street Glasgow G1 3RS

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
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**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 MARCH 2015

The trustees present their report and accounts for the year ended 31 March 2015.

The accounts 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 Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

Governing Document

The Society is a registered charity constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr J Courtney	(Resigned 25 November 2014)
Dr E Greenhill	
Mr A Griffiths (Chair)	
Mr S Mahon (Treasurer)	
Ms C McConnell	
Mr M Smith (Vice Chair)	
Mr J Ferran	(Resigned 19 May 2014)
Mrs K Ferran	(Appointed 25 April 2014 and resigned 10 May 2015)
Mr Phillip Corfield	(Appointed 25 November 2014)

At our 2014 AGM we were delighted to recruit both Phil Corfield and Karen Ferran as trustees.

Phil was introduced to Mencap Liverpool in 2013 though Steve Mahon and initially helped the charity to undertake a feasibility study looking specifically at the charities expenditure and options for diversifying and increasing income. Phil has worked in various Finance Director roles at group Level and has over twenty five years' experience, currently he is Group FD at Gardner Systems PLC based in Liverpool. He has also given advice and assistance to expanding organisations on Merseyside as part of the Liverpool Vision business support service. Phil has worked with Kensington Learning Centre and The Rotunda College and is also a board member of The Rotunda.

Phil has 'a give something back' philosophy and has also worked with several youth organisations to teach and supervise in climbing, kayaking and a broad range of mountain activities from skiing to Duke of Edinburgh as well as international expedition preparation.

Karen has a degree in special needs education and has worked with children and young people with learning difficulties for twenty years. Karen has volunteered with Mencap Liverpool since 2012 and is also one of our befrienders, meeting up with a man with autism on a regular basis.

Karen said

"I want to become a member of the board of trustees for Mencap Liverpool to offer support to the Chief Executive and the members and families of Mencap Liverpool. To be part of a charity that strives to improve the lives of people with learning difficulties has become very important to me."

Due to conflicting work commitments Karen resigned from the board in May 2015 but she continues to stay involved as a volunteer.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

Recruitment and appointment of trustees

Trustees are appointed by the membership at general meetings. The board may from time to time co-opt a person (who may or may not be a member) to the board, either to fill a vacancy or as an additional member of the board, provided that the prescribed maximum (20) is not exceeded. Co-opted members may not form any more than one-third of the board in number. It is the current policy of the board of Mencap Liverpool, that co-opted members be elected to the board by the general membership at the subsequent Annual General Meeting. Although our governing document allows for up to 20 board members, the current board feel that we should aim to have between seven and nine trustees at any one time.

It is also our aim to ensure that a minimum of one third of co-opted or appointed trustees are individuals with a learning disability and/or a family member of someone who has a learning disability. We currently have only one member with this personal experience of learning disability and so we are taking steps to recruit to these specific roles.

Involving our beneficiaries in Governance

In February 2015 we re-launched our member steering group, which has been a great success. The meeting is very well attended - between 12-20 members have been taking part each month and at least one trustee attends each meeting. Staff facilitate the meeting with an easy read agenda and minutes. The group have chosen the name 'New Directions' and have come up with a number of creative ideas and discussions resulting in a number of project ideas such as no-staff socials and skill sharing sessions. The meeting has significantly improved communications between the board and our members, helping to ensure that members understand our governance; and that trustees understand the importance and impact of the charity's work.

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 who have a learning disability.

Our Strategic Objectives for 2013-16

- 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 - to generate our own income and involve members in the delivery of our income generation activities by 'packaging' our skills and knowledge
- Establish a sound governance and management structure for the organisation
- Build a sustainable future for Mencap Liverpool

Public Benefit

We provide almost all our services completely free of charge, irrespective of our beneficiaries' ability to pay. Our only criteria are that beneficiaries have to:

1. Live in Liverpool, and
 - 2a. Have a learning disability (which does not have to be formally diagnosed) or
 - 2b. 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.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

ACHIEVEMENTS AND PERFORMANCE- Our Impact

1. Core work

Outreach

Our Outreach work is headed up by Co-ordinator Sheldon Griffiths. We work with people for 6-12 weeks to help them achieve a specific outcome. People can be referred by friends, families and professionals, or can self-refer. The most common reason for referral is social isolation or for problems caused by social isolation.

Sheldon connects people to the agencies and professionals they need to work with in order to tackle the relevant issue(s). This can range from banks to GPs to benefit agencies. He often works as an advocate, ensuring that people understand and are understood. Our involvement is vital in helping individuals through bureaucratic procedures which are often intimidating and inaccessible to people who have a learning disability. For many of the people we work with we are the only support they have.

“Things have improved a lot, before I was in quite a lot of debt and very isolated. Since meeting with you (Sheldon) becoming involved with Mencap Liverpool I have managed to get all my debts sorted out, which has relieved a lot of stress. I am now a lot more socially active, attending the women’s group and other Mencap Liverpool socials.”

“I wouldn’t like to think about what would have happened if I wouldn’t have had the support of you or Mencap Liverpool, things were awful before you got involved”.

During the referral process members are also introduced to the other services we can offer including our social groups, community connectors and befriending.

Social activities

Mencap Liverpool organise 5 social activities throughout the week. These actively reduce the social isolation that many people with a learning disability encounter. They also provide a safe environment for forming friendships and developing personal social skills.

Gentlemen’s club continues to run on a fortnightly basis with an average attendance of 8 members. It’s facilitated by Sheldon but the guys talk regularly to plan out what they want to do each fortnight. Every other meeting takes place at Riley’s where the guys meet to play pool. Other recent activities have included a bike ride along the waterfront, where the group used the new City Bikes, football, a trip on the Mersey ferry, bowling and getting together for a meal.

Our women’s group (the Liverbirds), meet on alternate Tuesdays, facilitated by progression manager Jenny Paton. There are 10 regular members who have formed strong friendships and begun to meet each other outside of organised Mencap Liverpool activities. Sessions have included film afternoons, trip to the farm, pamper day, visiting the radio city tower, picnics, bingo, yoga and meeting for coffee and cake.

Wednesday weekly social have been facilitated by Member’s Liaison Officer Janet Sullivan. When Janet was off for a period following an operation, we were really grateful to volunteer Jenny McCarthy for taking the lead in running many of the sessions, often supported by volunteers Josh and Billy.

The Wednesday social group alternates between arts & crafts and something outside of the office, such as a visit to a local café. Recent craft sessions have included bag making, soap making, glass painting, sewing, card making, bird feeders, tie dye t-shirts and smoothie making. When they are not ‘crafting’ the group meet for coffee at LEAF or The Door on Hanover Street. Many members have expressed an interest in cooking and the group will be commencing a 4 week cooking class in September 2016.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

Mencap Liverpool's Get Going running group was set up in December 2014 with the help of a £1,000 Sport England grant through national Mencap (RMS). The group meet every Wednesday evening at Stanley Park and have grown from four to nine members. Each member has seen tangible improvements in their health and fitness and in August 2015 each took part in our 5days of 5k fundraising challenge. This is an evening activity which members travel to and from, independently of staff support. Lois, who established the group and volunteer Nicole both attended training to become qualified run leaders. Regular running group member Lewis is also due to complete the run leader training along with staff members Kevin, Sarah and Jenny.

Thursday Lunchtime Drop-ins started in March 2013 as we wanted to provide a time where any member was welcome to pop in and see us. They are now held between 12-2pm and have grown significantly in popularity. We now regularly have at least 20 members and guests each week and have had to think creatively about how we fit everyone in comfortably.

Befriending

From April 2013 to March 2014, Volunteer & Befriending Manager Lois Nash worked towards achieving the Approved Provider Standard (APS) from the Mentoring and Befriending Foundation (MBF). We received our accreditation in April 2014 (until 2017) and were recognised for several areas of best practice, which are now featured on the MBF website. We received a further boost when, in late April 2014, The Trusthouse Charitable Foundation awarded us a grant of £9,000 to support our befriending work in 2014-15. We currently have 9 befriending matches.

"I am so happy now that I have made a new friend." - Angela

"I can be a bit shy, but I find it much easier to talk to people now – I want to make another friend! I am really happy to be involved with Mencap Liverpool"- Paul

One to One support / Personal Coaching

Both Jenny and Sheldon work with individual members where it is identified that some one to one support would be beneficial. This includes working with many of our extremely vulnerable members to help improve their lives and to support them in getting the help they need not just from Mencap Liverpool but from other support agencies. We have provided one to one support to 14 people last year ranging from support with mental and physical health issues, dealing with legal problems to help with housing issues.

Workshops and campaigns

We have run a number of workshops for members in the past year most notably providing workshops to offer support for members that wanted to vote in the general election. There are around 1 million people with a learning disability who are eligible to vote in the UK. However, statistics from learning disability charity United Response showed that only 16% of people with a learning disability who were eligible to vote actually did so in the 2005 General Election, compared with 61% of the general population. This is often because the information is not accessible. Our workshops supported our members so that we helped them to understand the voting process, what each political party stood for and we also helped those that needed our support to register.

In addition to this we have supported campaigns run by national Mencap including the Hear My Voice Campaign. During Learning Disability Week our Ticket to Ride exhibition was visited by 2 local MP's who met with our members to discuss the how having a learning disability affects them.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

2. Projects

LEAF project

The LEAF project was a two-year partnership with Alternative Futures Group. Our Project co-ordinator Hailey Wood was employed to improve the accessibility of volunteering and other community activities for people supported by AFG and to enable people supported (through one to one tailored support) to access meaningful opportunities in their local community. The project had many notable successes for the service-users of AFG and also for Hailey who was awarded Trainer of the Year 2015 at the National Learning Disability awards. Hailey has now moved on to a role as Training Manager for West Cheshire CABx, we wish her every success, she was a great asset to Mencap Liverpool and AFG.

Open Door Project

In February 2014, we received a 15 month grant from the Centre for Social Action, within the Cabinet Office through the Vulnerable & Disengaged Young People's Fund. This funding enabled us to work with some of our younger members (those aged 16-24), to empower them to act as peer mentors and workshop facilitators. In the summer of 2014 the initial set of workshops took place at the World Museum in Liverpool with subsequent workshops at Sandfield Park High School. During the project 47 young people graduated from Open Door Workshops and 17 went on to become peer mentors.

Kyle attended the first set of workshops and went on to become a peer mentor on the consecutive workshops. Kyle said;

"I have supported the students to learn about healthy living, drink awareness, self-confidence, friendships and relationships. I have worked with Shane and Jenny to help plan the lessons that we teach the students each week. I enjoy being a mentor as I am able to help the pupils learn about new things. It's good to be a mentor!"

Learning Disability Week 2015 / Ticket to Ride

Learning Disability Week took place in June and we were delighted to bring back the Ticket to Ride Exhibition, this time located in the Museum of Liverpool and for 12 weeks! Ticket to Ride is an interactive exhibit giving people the chance to experience public transport from the perspective of someone with a learning disability. Mencap Liverpool members volunteered at the exhibit each day:

Ann Marie said:

"It made me feel really confident doing the volunteering. I walked around the museum all day without my trolley and even went outside without it which I never do. At the end of the day I went home by myself which is a big thing for me as I get very anxious. I have been back to the museum again and I am getting more confident. I am going to volunteer every Monday. I love it"

During LD Week we also held a free LD awareness session focusing specifically on travel. The packed room including representatives from Arriva, Merseytravel, Merseyside Police and The Museum of Liverpool gave great feedback about the involvement of our members in the training delivery.

Living Well: Healthy Me / Travel Training (ESF)

In September 2014 we successfully secured a new ESF Community Learning Grant to deliver travel training and healthy me workshops. Travel training provides a valuable skill, giving people with a learning disability the freedom and independence to access activities, engage in further training, volunteering and employment. The healthy me workshops looked at addressing some of the health inequalities faced by people with LD by giving them the knowledge and confidence to look after their own health. The funding allowed us to run 2 cohorts for both travel training and healthy me over a period of 12 weeks. Over 30 people graduated from the workshops and they were supported by 6 volunteers.

Victims Services & Restorative Justice Project (Operation Kelmsley)

In mid-January 2015 we were funded to provide a specialist outreach service to victims of crime who have learning disability and Autism. The project aim was to help those victims who are referred to deal with or process what has happened to them appropriately and to provide support so that they would be less vulnerable in the future. As part of the project we delivered LD awareness training to over 150 police officers from Liverpool. One of our members spoke about his experiences and this was shared with the police which can be viewed on our YouTube channel. Although the project came to an end in March 2015 we continue to work well with the police accepting referrals. We have forged strong working links with the Michael Causer Foundation and Anthony Walker Foundation to provide a joined-up response to hate crime.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

Community Connectors Project

In January 2014 we received funding from the Health & Social Care Volunteering Fund (Dept. of Health) for our Community Connectors Project. Initially it was intended that connectors would be volunteers based in local communities that could engage with members to connect them to new opportunities and activities. Due to the anxieties of many of the members involved we have adapted the project to involve peers as volunteer connectors. This enables anxious members to build up the confidence and trust they require to access an activity outside of Mencap Liverpool.

3. Our services

LD Awareness Training

Initially offered as part of the LEAF project, we offered free Learning Disability (LD) awareness training to organisations in Liverpool. During 2014-15 30 organisations and 400 people received LD awareness training with very positive evaluation. Since the end of the project funding in May 2015, we offer this training for a fee.

“Challenging makes you appreciate your own abilities and the problems others encounter”

“All parts were very useful knowing how to deal with individual people and their own needs”

Easyread

As stated in the 2013-14 Trustees' Report, we launched our Easyread services in October 2014. This was priced competitively and we have had some success in securing work.

“Working on this project with Mencap Liverpool was a pleasant and interesting experience. Lois was knowledgeable and reassuring at the consultation stage and stuck to all of the deadlines we'd agreed to. The User Testing session was a brilliant idea and we would recommend this to any other organisations that want to create Easy Read documents. Overall, the project has been extremely enjoyable and easy. Our Easy Read handbook looks great and does everything that we need it to.” (Joe Swindells, Internal Communications Business Partner, Alternative Futures Group).

4. Communications

Our new website continues to be a main source of information and communication to our members and the general public. This is updated regularly with news stories, member's blogs and information about projects and activities. In addition to the website we also utilise social media including Facebook, YouTube and Twitter. We publish a quarterly e-newsletter which can be posted on request. Through the help of a PR professional, we have significantly increased our media coverage in 2014/15.

5. Volunteering

We currently have 29 active volunteers (not including member volunteers or trustees). They support a range of activities including befriending, workshops, community connectors and project activities. In February 2015 five of our volunteers were awarded and recognised for their volunteering at a National Mencap Volunteer Celebration event.

6. Fundraising

Our Fundraising Manager Sarah Lee moved on to a great new role at the University of Liverpool in January 2015, but not before she had worked to secure a significant increase in our unrestricted fundraising. Particular highlights were the Insider Media Property Dinner which raised over £3,500 and the Christmas event held at the Bluecoat which raised over £2,500. Unfortunately we were unable to secure the singers and sponsors required for our Liverpool Idol event in 2014 but plan to bring the event back in early 2016 and have already secured a sponsor. Kevin Byrne replaced Sarah in early March 2015 and began by organising our second Comedy Night, raising an impressive £3,500 thanks to the event and match funding from our generous corporate supporters, Barclays, EY and Weightmans.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

Financial review

In the last financial year our incoming resources was £189,724 compared to £133,424 in 2014. This was an improvement in excess of £56,000 reflecting the hard work that has been carried out in the last year in a continuing harsh financial environment. Income from charitable activities improved by £62,000 in the year: the majority of this came from the large Department of Health (HSCVF) and Cabinet Office (Centre for Social Action) grants which were secured before the start of the 2014/15 financial year, and the on-going partnership with the Alternative Futures Group for our LEAF project. Securing grants such as these (a full list is provided in Note 5 to the Accounts), are the key to financial performance and the ability to maintain innovative and impactful service delivery, given that we do not receive any funds from Local Government or any core funding from the Royal Mencap Society.

There was however, a decrease in fundraising income on the previous year by £12,000. This was mainly due to the postponement of the Liverpool Idol Event which had been our main fundraising success in 2013/14, and the 3 month gap in fundraising activity while we recruited a new fundraising manager.

The trustees continue to monitor the charity's financial position closely and together with the chief executive, have been carefully reviewing the services we deliver.

When Paul Bennett left the organisation in October 2014, the decision was taken to combine his part-time role with the full-time role of volunteer & befriending manager, since Lois Nash was unable to continue in that role upon commencing her MA studies in Social Work in January 2015. This new role, 'progression manager' was filled by the very competent Jenny Paton from January 2015. CEO Sarah Jones covered the interim period. Lois continued to work for Mencap Liverpool on a part-time basis, undertaking our Easyread commissions, setting up the running group and supporting a smooth handover to Jenny. Lois' new part-time role was covered by project funding, easy-read income and the funds designated by the board for this purpose in 2014-15.

In January 2015 we took the difficult decision to make the position of Member Liaison Officer redundant. The change in our activities meant the role was no longer required and without any restricted funding covering the position we were unable to continue supporting the role. This sadly meant the departure of Janet Sullivan, who worked for the organisation for nearly 10 years. We would like to thank Janet for her years of service to Mencap Liverpool.

The total expenditure for the year was £247,672 compared to £241,286 in the previous year, an increase of only £6,000 in the twelve months which was a very creditable performance considering the increase in services and projects delivered. As a result the deficit for the year reduced from £92,626 in 2014 to £52,595 in the financial year.

Whilst we have clearly demonstrated our ability to control costs, a significant factor which is outside our control is the inability to recover VAT. It continues to be a burden not just to Mencap Liverpool but to the sector as a whole with the Government continuing to overlook the impact of this cost on charitable activities. The impact on Mencap Liverpool in 2014/15 was in excess of £14,000: almost the equivalent of our rent cost for the year or a part-time post. It should be noted that without the cost of irrecoverable VAT, our deficit would have been much smaller.

We are projecting a larger deficit for 2015-16, mainly due to the staff changes in 2014-15 which impacted on our ability to apply for grant funding for this year and to grow our community and corporate fundraising. Therefore as a result our Reserves will continue to fall as we look to underpin the vital services that the Charity continues to provide. With our planned deficit of £70,000 for 2015-16, we will have between 3-6 months operating costs in reserve at the year end, in line with our policy (below).

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

Risk policy

Led by Phil Corfield and Carolyn McConnell, the trustees have undertaken an assessment of the major risks to which the charity is exposed (June 2015) and are satisfied that systems are in place to mitigate our exposure to those risks.

Designated Funds and Reserves Policy

The trustees have agreed 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.

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 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 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.

Plans for the future

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.

Our primary priority is to secure long-term core funding for the charities priority activities of outreach and progression work as these are the foundation upon which all our other activities are based.

We are also particularly aware of the need to monitor and report our impact efficiently and effectively. Because of this, we plan to invest in a database to capture and analyse all our information. We are currently undertaking a thorough review of the various options to ensure any system purchased fits our present and likely-future requirements.

The number of members we are working with each week has increased sharply since January 2015 and promisingly, we have observed our established members taking the lead in welcoming new members and helping to run and direct activities. We are particularly keen to encourage our members in doing this and are seeking project funding for the ideas they develop through our New Directions group. We are actively seeking funding for work focusing on the areas of crime and victimisation, health inequalities, travel training and money problems as these are areas of need highlighted by members. We will continue to offer Easy read and LD awareness training and want to involve our members even more in the delivery of these services.

We also hope to create new partnerships and collaborations with organisations who share similar values.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2015

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.

On behalf of the board of trustees

.....
Ms S Jones

Company Secretary and Chief Executive

Dated:

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
STATEMENT OF 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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MENCAP LIVERPOOL**

I report on the accounts of the charity for the year ended 31 March 2015, which are set out on pages 12 to 26.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Mencap Liverpool for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Peter Taaffe FCA CTA DChA

BWMacfarlane
Castle Chambers
43 Castle Street
Liverpool
L2 9SH

Dated:

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Donations and legacies	2	20,943	-	20,943	11,050
Activities for generating funds	3	14,095	-	14,095	26,419
Investment income	4	6,774	-	6,774	10,160
		<u>41,812</u>	<u>-</u>	<u>41,812</u>	<u>47,629</u>
Incoming resources from charitable activities	5	5,676	142,146	147,822	85,695
Other incoming resources	6	90	-	90	100
		<u>5,766</u>	<u>-</u>	<u>5,766</u>	<u>100</u>
Total incoming resources		47,578	142,146	189,724	133,424
		<u>47,578</u>	<u>142,146</u>	<u>189,724</u>	<u>133,424</u>
<u>Resources expended</u>					
Costs of generating funds					
Costs of fundraising		24,405	-	24,405	40,470
		<u>24,405</u>	<u>-</u>	<u>24,405</u>	<u>40,470</u>
Net incoming resources available		23,173	142,146	165,319	92,954
		<u>23,173</u>	<u>142,146</u>	<u>165,319</u>	<u>92,954</u>
Charitable activities					
Core activities		81,868	135,745	217,613	180,668
Access to Heritage		2,300	-	2,300	15,934
		<u>84,168</u>	<u>135,745</u>	<u>219,913</u>	<u>196,602</u>
Total charitable expenditure		84,168	135,745	219,913	196,602
		<u>84,168</u>	<u>135,745</u>	<u>219,913</u>	<u>196,602</u>
Governance costs		3,354	-	3,354	4,214
		<u>3,354</u>	<u>-</u>	<u>3,354</u>	<u>4,214</u>
Total resources expended		111,927	135,745	247,672	241,286
		<u>111,927</u>	<u>135,745</u>	<u>247,672</u>	<u>241,286</u>
Net (outgoing)/incoming resources		(64,349)	6,401	(57,948)	(107,862)
		<u>(64,349)</u>	<u>6,401</u>	<u>(57,948)</u>	<u>(107,862)</u>
Other recognised gains and losses					
Gains on investment assets		5,353	-	5,353	15,236
		<u>5,353</u>	<u>-</u>	<u>5,353</u>	<u>15,236</u>
Net movement in funds		(58,996)	6,401	(52,595)	(92,626)
		<u>(58,996)</u>	<u>6,401</u>	<u>(52,595)</u>	<u>(92,626)</u>
Fund balances at 1 April 2014		208,438	8,310	216,748	309,374
		<u>208,438</u>	<u>8,310</u>	<u>216,748</u>	<u>309,374</u>
Fund balances at 31 March 2015		149,442	14,711	164,153	216,748
		<u>149,442</u>	<u>14,711</u>	<u>164,153</u>	<u>216,748</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets					
Tangible assets	13		151		333
Investments	14		151,990		186,636
			<u>152,141</u>		<u>186,969</u>
Current assets					
Debtors	15	3,374		1,759	
Cash at bank and in hand		21,329		70,550	
			<u>24,703</u>		<u>72,309</u>
Creditors: amounts falling due within one year	16	(12,691)		(42,530)	
Net current assets			<u>12,012</u>		<u>29,779</u>
Total assets less current liabilities			<u>164,153</u>		<u>216,748</u>
Income funds					
Restricted funds	19		14,711		8,260
Unrestricted funds:					
Designated funds	20		42,380		207,000
Unrestricted funds			107,062		1,488
			<u>164,153</u>		<u>216,748</u>

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)**

AS AT 31 MARCH 2015

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2015. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Board on

.....
Mr A Griffiths (Chair)
Trustee

Company Registration No. 2146838

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008), and the Companies Act 2006.

1.2 Going concern

The principal risk facing the charitable company is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the charitable company. The trustees have reviewed the cash position of the charitable company and cash forecasts at the date of signing the accounts and are satisfied that the charitable company will be able to meet all of its financial commitments as they fall due.

As a consequence the trustees believe that the charitable company is well placed to manage its financial risks successfully despite the current uncertain economic outlook and that the charitable company has adequate reserves to continue its operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in preparing the accounts.

1.3 Incoming resources

Income including donations, gifts and legacies and grants that provide funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Fundraising income includes corporate sponsorship and other amounts generated during fundraising events.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these accounts.

Investment Income

Investment income is included in the Statement of Financial Activities on a receivable basis.

**MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies (Continued)

1.4 Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Charitable activities include:

Prevention: activities to prevent social isolation, in particular, the provision of outreach support, social activities and befriending

Progression: activities to enable people with a learning disability identify and progress towards their goals, such as workshops and personal development coaching

Packaging: activities to empower people with a learning disability help others by sharing their experiences.

Expenditure relates to staff costs, premises costs, volunteer and member expenses, materials, equipment and general running costs of the charity.

Access to Heritage which encompasses activities enabling people with learning and sensory disabilities to gain a better understanding and enjoyment of arts, culture and heritage. Expenditure relates to project management, payment for artists involved in the activities, exhibition costs and expenses for the individuals, enabling them to take part.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

All fixed assets are capitalised at cost.

Tangible fixed assets are for use by the charity in fulfilling its main charitable objects. They are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% - 33% per annum on a straight line basis
--------------------------------	--

1.6 Leasing and hire purchase commitments

Rentals paid under operating leases are charged in the Statement of Financial Activities as incurred.

1.7 Investments

Quoted investments are included in the balance sheet at their mid-market valuation.

Unrealised and realised gains and losses are included in the Statement of Financial Activities.

1.8 Pensions

The charity makes contributions to an individual employee's personal pension arrangement. The pension costs are charged in the Statement of Financial Activities as incurred.

1.9 Accumulated funds

Unrestricted funds include donations and other incoming resources receivable or generated for the furtherance of the charity's objects without further specified purpose and are available as general funds.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is charged to the fund, together with a fair allocation of management and support costs.

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies **(Continued)**

1.10 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2 Donations and legacies

	2015	2014
	£	£
Donations and gifts	20,943	11,050
	<u>20,943</u>	<u>11,050</u>
Donations and gifts		
Unrestricted funds:		
Donations	20,943	11,050
	<u>20,943</u>	<u>11,050</u>
	<u>20,943</u>	<u>11,050</u>

3 Activities for generating funds

	2015	2014
	£	£
Fundraising income	14,095	26,419
	<u>14,095</u>	<u>26,419</u>
	<u>14,095</u>	<u>26,419</u>

4 Investment income

	2015	2014
	£	£
Income from listed investments	6,611	9,932
Interest receivable	163	228
	<u>6,774</u>	<u>10,160</u>
	<u>6,774</u>	<u>10,160</u>

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

5 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Core Activities	5,676	142,146	147,822	76,195
Access to Heritage	-	-	-	9,500
	<u>5,676</u>	<u>142,146</u>	<u>147,822</u>	<u>85,695</u>

Included within income relating to Core Activities are the following grants

Other unrestricted grants	-	1,300
Merseytravel ToGo Grant	-	6,579
European Social Fund Community Learning Grant	13,499	1,968
Centre for Social Action – Vulnerable & Disengaged Young People's Fund	48,438	12,109
Hemby Charitable Trust	2,500	-
Health and Social Care Volunteering Fund	19,977	4,954
Alternative Futures Group	35,000	35,000
Eleanor Rathbone	-	3,000
Pilkington Trust	-	3,000
John Moores Foundation	844	-
Trusthouse Charitable Foundation	9,000	-
Victim Services & Restorative Justice	11,638	-
Other grants	1,250	-
	<u>142,146</u>	<u>67,910</u>

Included within income relating to Access to Heritage are the following grants

Arts Council England	-	9,500
	<u>-</u>	<u>9,500</u>

6 Other incoming resources

	2015 £	2014 £
Other income	<u>90</u>	<u>100</u>

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

7 Total resources expended	Staff costs £	Depreciation £	Other costs £	Total 2015 £	Total 2014 £
Costs of generating funds					
Costs of fundraising	21,837	-	2,568	24,405	40,470
Charitable activities					
<u>Core activities</u>					
Activities undertaken directly	143,775	183	73,655	217,613	180,668
<u>Access to Heritage</u>					
Activities undertaken directly	-	-	2,300	2,300	15,934
	143,775	183	75,955	219,913	196,602
Governance costs	-	-	3,354	3,354	4,214
	165,612	183	81,877	247,672	241,286

Governance costs includes payments to the accountants of £3,120 (2014: £2,448) for independent examiner's fees, including preparation of the accounts.

8 Costs of fundraising	2015 £	2014 £
Other costs comprise:		
Fundraising	2,568	13,082
	2,568	13,082

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

9 Activities undertaken directly

	2015	2014
	£	£
Other costs relating to Core activities comprise:		
Membership (information, events and newsletter)	65	856
Premises costs	28,440	17,174
Office expenses	16,571	6,013
Marketing and promotion	983	191
Project Costs	19,739	1,959
Legal and professional fees	2,243	8,875
Sundry expenses	5,614	2,786
	<u>73,655</u>	<u>37,854</u>
Other costs relating to Access to Heritage comprise:		
Administration and office costs	2,300	15,934
	<u>2,300</u>	<u>15,934</u>

10 Governance costs

	2015	2014
	£	£
Other governance costs comprise:		
Independent examination fees	3,354	2,214
Trustee training	-	2,000
	<u>3,354</u>	<u>4,214</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2014: none), and none of them was reimbursed travel expenses (2014: none reimbursed).

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

12 Employees**Number of employees**

The average monthly number of employees during the year was:

	2015	2014
	Number	Number
Core activities	<u>7</u>	<u>7</u>

Employment costs

	2015	2014
	£	£
Wages and salaries	147,131	149,753
Social security costs	12,481	12,148
Other pension costs	6,000	6,000
	<u>165,612</u>	<u>167,901</u>

There were no employees whose annual remuneration was £35,000 or more.

13 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 April 2014 and at 31 March 2015	<u>18,562</u>
Depreciation	
At 1 April 2014	18,228
Charge for the year	183
At 31 March 2015	<u>18,411</u>
Net book value	
At 31 March 2015	<u>151</u>
At 31 March 2014	<u>333</u>

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

14 Fixed asset investments

	£
Market value at 1 April 2014	186,637
Disposals at opening book value	(40,605)
Change in value in the year	5,958
Market value at 31 March 2015	151,990

The details of the historical cost of the investments are not available.

Investments held at 31 March 2015 which are over 5% of portfolio by value are:

	£
St James's Place Unit Trust UK High Income Unit Trust	72,781
St James's Place Unit Trust Corporate Bond Unit Trust	13,421
St James's Place Unit Trust Equity Income Unit Trust	65,788

15 Debtors

	2015 £	2014 £
Other debtors	3,374	1,759

16 Creditors: amounts falling due within one year

	2015 £	2014 £
Trade creditors	2,944	-
Taxes and social security costs	-	2,554
Other creditors	-	263
Accruals	5,591	2,213
Deferred income	4,156	37,500
	12,691	42,530

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

17 Deferred income

	2015	2014
	£	£
Total deferred income at 1 April 2014	37,500	35,000
Amounts received in year	4,156	37,500
Amounts credited to statement of financial activities	(37,500)	(35,000)
	<u> </u>	<u> </u>
Total deferred income at 31 March 2015	<u>4,156</u>	<u>37,500</u>

Included in deferred income are receipts from The John Moores Foundation which relate to a future accounting period and will be recognised to match the delivery of the service.

18 Pension and other post-retirement benefit commitments**Defined contribution**

	2015	2014
	£	£
Contributions payable by the charity for the year	<u>6,000</u>	<u>6,000</u>

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2014	Incoming resources	Resources expended	Balance at 31 March 2015
	£	£	£	£
Victim Services & Restorative Justice Grant (OPCC Merseyside)	-	11,638	(9,874)	1,764
Trusthouse Charitable Foundation	-	9,000	(9,005)	(5)
European Social Fund Community Learning Grant (WEA)	-	13,499	(9,648)	3,851
John Moores Foundation	-	844	(844)	-
Merseytravel ToGo Grant	1,532	-	(1,542)	(10)
Centre for Social Action - Vulnerable & Disengaged Young People's Fund	-	48,438	(45,421)	3,017
Alternative Futures Group	3,126	35,000	(35,095)	3,031
(Dept. of Health) Health and Social Care Volunteering Fund	643	19,977	(20,663)	(43)
Other funds	3,009	3,750	(3,653)	3,106
	<u>8,310</u>	<u>142,146</u>	<u>(135,745)</u>	<u>14,711</u>

We received a 3 month Victim Services & Restorative Justice Grant from the office of the Police and Crime Commissioner to deliver specialist outreach work to vulnerable victims.

Trusthouse Charitable Foundation supported 50% of our Befriending project for the year 2014/15.

An ESF Community Learning Grant was awarded by the Workers' Educational Association for Mencap Liverpool's Living Well project, a series of workshops enabling people with a learning disability to travel more independently and better manage their own health.

John Moores Foundation are supporting Mencap Liverpool's social activities with a grant of £15,000 over 3 years

Merseytravel ToGo Grant was received to run a workshop series for people with a learning disability to learn how to travel more independently. The workshops involved lots of facilitated peer-to-peer learning and culminated in a graduation ceremony featuring the Lord Mayor of Liverpool held in April 2014.

The Centre for Social Action administers the Vulnerable & Disengaged Young People's Fund which was to cover a 15 month peer-led social action project called Open Door. Young people with a learning disability were supported to design and deliver a series of workshops to their peers with the aim of improving the grit and resilience of all the young people involved.

The Alternative Futures Group (AFG) funded a two-year partnership, the LEAF Project, which developed volunteering and other natural community interaction opportunities for people with a learning disability supported by AFG.

The Health & Social Care Volunteering Fund comes from the Department of Health to fund our 2.5 year Community Connectors project. Through this project we are developing innovate and accessible volunteering opportunities for local people who connect isolated members to activities and groups in their local communities.

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2015 £
	Balance at 1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	
Premises Fund	20,000	-	(19,132)	41,512	42,380
Contingency Fund	127,000	-	(14,379)	(112,621)	-
Development Fund	60,000	-	(30,838)	(29,162)	-
	207,000	-	(64,349)	(100,271)	42,380
	207,000	-	(64,349)	(100,271)	42,380

In 2014/15 resources were expended on premises costs which were not fully covered by restricted funding received in the year. Funds were also spent to develop income generating activities (Easy Read and LD Awareness Training). The contingency fund expenditure covers the shortfall in unrestricted funds received in the year.

For 2015/16, having carefully considered the charity's requirements for the coming year, the trustees have decided to only designate the funds which are required to meet the rent liability for 9 Lydia Ann Street. The funds required for working capital, continuity and to cover particular risks/project costs: will be covered by the charity's general reserve which will be maintained at a level equivalent to 3-6 months expenditure.

21 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2015 are represented by:			
Tangible fixed assets	151	-	151
Investments	151,990	-	151,990
Current assets	9,992	14,711	24,703
Creditors: amounts falling due within one year	(12,691)	-	(12,691)
	149,442	14,711	164,153
	149,442	14,711	164,153

MENCAP LIVERPOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

22 Commitments under operating leases

At 31 March 2015 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2015	2014
	£	£
Expiry date:		
Between two and five years	15,000	15,000

23 Related parties

P Corfield, a trustee and member of the charity, is also the Finance Director of Gardiner, IT support services. During the year Mencap Liverpool paid £4,600 to Gardiner for IT consultancy and support.

P Corfield was not party to the discussion to appoint Gardiner as IT consultants and only became a trustee after this decision had already been made.

24 Company Limited by Guarantee

Mencap Liverpool is incorporated under the Companies Act 1985 as a company limited by guarantee. The liability to the members is limited to £1.