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**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**Unaudited Financial Statements for the year ended 31 March 2012**

Company Registration Number 5386416  
Charity Number 1110076

WEDNESDAY



A45 \*A1BXQEJ5\* 27/06/2012 #91  
COMPANIES HOUSE



**Saint & Co.**  
Chartered Accountants & Registered Auditors

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

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**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

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**Registered charity name** Cumbria Cerebral Palsy

**Charity number** 1110076

**Company registration number** 5386416

**Registered office** 22 Spencer Street  
Carlisle  
Cumbria  
CA1 1BG

**Trustees** Mrs G Wykes  
Mr A Taylor  
Mrs A J Carr  
Mr B Earley  
Mrs J Hine  
Mrs J McLauchlan  
Mr B Reville  
Major A J R Harrison  
Mr A Darroch  
Mr C Scott-Buccleugh  
Mrs E Thomson  
Mr G Moffat  
Mr J Harper  
Mr D Richards

**Secretary** Ms Lynne Culley

**General manager** Ms Lynne Culley

**Support work team leader** Mrs K Tebbett

**Independent examiner** Lindsay Farrer ACA MABRP  
Saint & Co  
Sterling House  
Wavell Drive, Rosehill  
Carlisle, Cumbria  
CA1 2SA

**Bankers** HSBC Plc  
English Street  
Carlisle  
Cumbria  
CA3 8JT

**Solicitors** Cartmell Shepherd Solicitors  
Viaduct House  
Carlisle  
Cumbria  
CA3 8EZ

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# **CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2012**

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The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2012

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements

### **THE TRUSTEES**

The trustees who served the charity during the period were as follows

Mrs G Wykes  
Mr A Taylor  
Mrs A J Carr  
Mr B Earley  
Mrs J Hine  
Mrs J McLauchlan  
Mr B Reville  
Mrs G I C Whalley  
Major A J R Harrison  
Mr A Darroch  
Mr C Scott-Buccleugh  
Mrs E Thomson  
Mr G Moffat  
Mr J Harper  
Mr D Richards

Mr D Richards was appointed as a trustee on 23 July 2011

Mrs G I C Whalley retired as a trustee on 23 July 2011

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Cumbria Cerebral Palsy is a company limited by guarantee incorporated on the 9th March, 2005 and registered as a charity on the 28th June, 2005. The company was established under a Memorandum and Articles of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Organisational Structure**

Cumbria Cerebral Palsy is an independent charity raising money to provide services for people with cerebral palsy and similar conditions primarily, but not exclusively, within Cumbria.

The Trustees are responsible for the overall management and control of the organisation and meet six times during the year. Extra meetings are arranged as and when required. The day to day management of the charity is delegated by the Trustees to the General manager who reports to the Trustees.

Trustees are sought in a variety of ways and the Board seeks to ensure that the needs of the charity are appropriately reflected through the diversity of the Trustee body.

# **CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

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### **Recruitment and Appointment of Trustees**

There is a maximum of twelve elected Trustees and eight co-opted Trustees. Elected Trustees shall be elected or re-elected to a term of three years concluding at the third Annual General Meeting after their election. Any elected Trustees retiring at any Annual General Meeting may, if willing to stand, be proposed for re-election.

Co-opted Trustees shall not be required to retire by rotation but shall cease to hold office at the expiry of their specified term of office. Any vacancy arising amongst the Trustees may be filled by resolution of the Board.

Due to the nature of the charity's work, the Trustees seek to ensure the needs of this group are reflected on the Board. The traditional business, social care and health are well represented on the Board in an effort to maintain a broad skill mix.

### **Trustee Induction**

Prior to election potential Trustees complete an application form indicating the areas of the charity's work they are particularly interested in and the skills they feel they can offer to the Board of Trustees. This is followed up with a meeting with the Chair and the General Manager for a general introduction to the work of the organisation which is followed up by an opportunity to meet existing Trustees. New and existing Trustees are given the opportunity to attend training courses usually organised by the voluntary sector within Cumbria. A policy setting out the procedures for the selection of Trustees is in place. A copy of the Memorandum and Articles of Association and the latest financial statements are distributed to the Trustees.

### **Risk Management**

The Trustees conduct ongoing reviews of the major risks to which the charity is exposed. Systems or procedures have been established, where appropriate, to mitigate these risks. Internal control systems are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with Health and Safety of staff, volunteers, clients and visitors to the day centre and head office.

### **Related Parties**

Cumbria Cerebral Palsy works closely with CP Cumbria for the purposes of sharing information and is in membership with various other organisations within Cumbria.

### **Partnership Working**

We maintain close working relationships with a number of statutory and voluntary agencies involved in providing support for people with cerebral palsy and similar disabilities.

# **CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

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### **OBJECTIVES AND ACTIVITIES**

#### **Purpose and Aims**

Our Charity's purposes as set out in the objects contained in the Company's Memorandum of Association are to

- promote the care and welfare of those with cerebral palsy and similar conditions, primarily, but not exclusively within Cumbria, by providing services, support and training to those individuals including, but not restricted to services relating to health care, welfare, medical treatment, education, employment, accommodation and advice

The aims of our charity are to support people with cerebral palsy, their families and carers, living in Cumbria, to ensure they have choices to maximise every opportunity in life

#### **Ensuring our work delivers our aims**

We review our aims, objectives and activities on an ongoing basis throughout the year. We monitor our achievements which enables us to move forward with confidence knowing our services are meeting the needs of the people for whom the charity is set up to help.

#### **The focus of our work**

Our main objective for the year continues to be the support of individuals with cerebral palsy and associated disabilities. Cumbria Cerebral Palsy meets this objective by running a day opportunity centre in Carlisle, called The Resource Centre, a day centre for people with complex physical and learning disabilities who live in the community in Carlisle district. This day service operates on a Monday to Friday from 9 a.m. to 4 p.m. and offers a wide range of activities and services tailored to meet the individual needs of people using the service. One of our main achievements during the last year has been to encourage and support people to become more involved in community based activities from swimming, keep fit classes, shopping trips to Carlisle and further afield. We have also supported four individuals to access retail opportunities to gain work experience and improve self confidence and a further two people are on placement learning about computer skills and general office work. A large number of people have become involved in a gardening group within The Resource Centre and we have been able to partner TCC (the Conservation Charity) in this project. This project is in two phases and phase one which is a sensory garden has been completed through the generosity of donations. Phase two is larger and the group has carefully planned this and an application has been submitted to the Postcode Lottery for funding. During the year, the Resource Centre has been given status as an On Line centre and funding has been obtained to purchase a number of different computer switches to enable everyone to access computers. Developing this project will require further external funding but our plans are to develop the On Line centre and provide a designated member of staff to work alongside everyone with the aim of enabling more people to take control over things like on line shopping, their banking arrangements, booking of their own holidays and making transport arrangements.

# **CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

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### **Public Benefit**

The trustees confirm that they have complied with section 4 of the 2006 Charities Act in having paid due regard to the Charities Commission guidance on public benefit

### **How our activities deliver public benefit**

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The focus of our activities is to design person centred care planning to deliver a flexible service for the people who access The Resource Centre. This benefits people by developing their self confidence and social skills, along with practical skills – cookery, money management, life skills so that they can look forward to being as independence as possible and able to make their own decisions about their daily lives. We welcome people of all background, faith, gender or personal circumstances and believe this diversity helps everyone through the sharing of experiences, skills and aptitudes. A great contribution is made by volunteers working at The Resource Centre and we are grateful for the many hours people spend listening and encouraging the people who access our service. Without this valuable contribution we would not be able to achieve so much.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Who used and benefited from our services?**

Most people accessing our day service live in the Carlisle district. Referrals to the service are made by social services or by self referral. The Resource Centre operates from Lister House in Carlisle and can provide for up to 15 people each week day.

### **Training**

An on-going training programme is in place for all the care staff employed in The Resource Centre. As a minimum, all staff possess an NVQ level 2 in Health and Social Care. The Manager of the centre has an NVQ level 5 - formerly the Registered Manager's Award, and the Deputy Manager has an NVQ level 3. We have trained two members of staff to be Moving and Handling trainers, and one member of staff has qualified as a Safeguarding trainer during the year. Other staff have gained qualifications in Food Hygiene Level 2, Health and Safety, Personalised Care, Person Centred Care, and on how to compile communication profiles. Person Centred Care is at the heart of the service we provide.

# **CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

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### **FINANCIAL REVIEW**

#### **Principal funding sources**

The Resource Centre is funded through people's direct payments and operates under a contract with the Local Authority. Additional funding to improve the quality of the service comes from fundraising by applications to trust funds. During the year we have secured funding for equipment in the Resource Centre and for the development of a wet room fully equipped with recessed ceiling tracking, and showering facilities.

#### **Investment Policy**

The trustees having regard to the liquidity requirements of operating the Resource centre have operated a policy of keeping available funds in an interest bearing deposit account and to seek to achieve the best rate on deposit.

#### **Reserves Policy**

It is the Trustees policy to maintain a balance on unrestricted funds equivalent to at least 3 months unrestricted payments of £9,550. The balance in the accounts show total unrestricted funds of £187,417 and an operating deficit in the restricted funds of £111,717 meaning that funds from the unrestricted could be utilised to offset against the restricted funds.

#### **Pensions**

The audited accounts include the full adoption of accounting standard FRS 17 which currently shows a deficit on the pension fund of £280,000. The Trustees have endorsed the policy of Cumbria County Council with regard to pension deficit in repaying the current deficit in Cumbria Cerebral Palsy's pension scheme over a 20 year period by varying the level of employer contributions.

#### **Restricted Funds**

The deficit on the pension fund of £280,000 means we now have a deficit in the restricted fund balance. The Trustees have endorsed the policy of Cumbria County Council and increase the employer's contribution on an annual basis in order to reduce, or remove, the pension deficit over a 20 year period.

### **PLANS FOR FUTURE PERIODS**

#### **Plans for future periods**

Cumbria Cerebral Palsy has been successful in tendering to continue to provide day services at The Resource Centre and a new two year contract will be in place from 1<sup>st</sup> June, 2012. It is the aim of the charity to continue to improve to offer the highest possible level of service for the people accessing the service. We are hoping to secure further funding this year to further develop the garden project and on line centre resource.



# **CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2012**

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### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Cumbria Cerebral Palsy for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, 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 accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **INDEPENDENT EXAMINER**

Lindsay Farrer ACA MABRP of Saint & Co has been re-appointed as independent examiner for the ensuing year.

Registered office  
22 Spencer Street  
Carlisle  
Cumbria  
CA1 1BG

Signed on behalf of the trustees



Mr B Earley  
Chairman

23 June 2012

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CUMBRIA  
CEREBRAL PALSY**

**YEAR ENDED 31 MARCH 2012**

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I report on the accounts of the charity for the year ended 31 March 2012 set out on pages 10 to 25

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Cumbria Cerebral Palsy for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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

- examine the accounts under section 145 of the 2011 Act,
- 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
- to state whether particular matters have come to my attention

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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.

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CUMBRIA  
CEREBRAL PALSY *(continued)***

**YEAR ENDED 31 MARCH 2012**

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**INDEPENDENT EXAMINER'S STATEMENT**

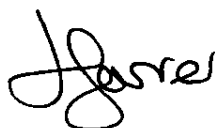
In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 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

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Lindsay Farrer ACA MABRP  
Independent examiner

Saint & Co  
Sterling House  
Wavell Drive, Rosehill  
Carlisle, Cumbria  
CA1 2SA

23 June 2012

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND  
EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2012**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds					
Voluntary income	2	11,424	–	11,424	120,202
Activities for generating funds	3	–	–	–	237,829
Investment income	4	52	–	52	147
Incoming resources from charitable activities	5	–	152,606	152,606	536,323
Other incoming resources	6	–	–	–	859,321
<b>TOTAL INCOMING RESOURCES</b>		<b>11,476</b>	<b>152,606</b>	<b>164,082</b>	<b>1,753,822</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Costs of generating voluntary income	7	(21,019)	(171,718)	(192,737)	(1,566,190)
Fundraising trading cost of goods sold and other costs	8	–	–	–	(154,957)
Governance costs	9	(17,183)	(7,641)	(24,824)	(59,227)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(38,202)</b>	<b>(179,359)</b>	<b>(217,561)</b>	<b>(1,780,374)</b>
<b>NET EXPENDITURE FOR THE YEAR</b>	10	<b>(26,726)</b>	<b>(26,753)</b>	<b>(53,479)</b>	<b>(26,552)</b>
<b>OTHER RECOGNISED GAINS AND LOSSES</b>					
Actuarial (losses)/gains in respect of defined benefit pension schemes		(12,681)	(43,319)	(56,000)	135,000
<b>NET MOVEMENT IN FUNDS</b>		<b>(39,407)</b>	<b>(70,072)</b>	<b>(109,479)</b>	<b>108,448</b>

Carried forward (39,407) (70,072) (109,479) 108,448

The notes on pages 14 to 25 form part of these financial statements

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND  
EXPENDITURE ACCOUNT) *(continued)***

**YEAR ENDED 31 MARCH 2012**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Brought forward		(39,407)	(70,072)	(109,479)	108,448
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward as previously reported		226,824	(111,644)	115,180	6,732
Prior year adjustment	11	—	69,999	69,999	—
Total funds brought forward restated		226,824	(41,645)	185,179	6,732
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>187,417</b>	<b>(111,717)</b>	<b>75,700</b>	<b>115,180</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

The notes on pages 14 to 25 form part of these financial statements

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**31 MARCH 2012**

	Note	2012 £	2011 £
<b>FIXED ASSETS</b>			
Tangible assets	14	99,585	19
<b>CURRENT ASSETS</b>			
Stocks	15	–	1,500
Debtors	16	193,636	218,123
Cash at bank and in hand		<u>70,737</u>	<u>147,563</u>
		264,373	367,186
<b>CREDITORS: Amounts falling due within one year</b>	17	<u>(8,258)</u>	<u>(33,025)</u>
<b>NET CURRENT ASSETS</b>		256,115	334,161
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>355,700</u>	<u>334,180</u>
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>		355,700	334,180
<b>DEFINED BENEFIT PENSION SCHEME LIABILITY</b>	18	<u>(280,000)</u>	<u>(219,000)</u>
<b>NET ASSETS INCLUDING PENSION LIABILITY</b>		<u>75,700</u>	<u>115,180</u>
<b>FUNDS</b>			
<b>RESTRICTED INCOME FUNDS:</b>			
General funds	20	(21,188)	(64,434)
Pension reserve	18	<u>(90,529)</u>	<u>(47,210)</u>
<b>TOTAL RESTRICTED INCOME FUNDS</b>		(111,717)	(111,644)
<b>UNRESTRICTED INCOME FUNDS:</b>			
Unrestricted income funds excluding pension liability	21	205,888	232,614
Pension reserve	18	<u>(18,471)</u>	<u>(5,790)</u>
<b>TOTAL UNRESTRICTED INCOME FUNDS</b>		187,417	226,824
<b>TOTAL FUNDS</b>		<u>75,700</u>	<u>115,180</u>

The Balance sheet continues on the following page

The notes on pages 14 to 25 form part of these financial statements.

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET** *(continued)*

**31 MARCH 2012**

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The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act

The trustees acknowledge their responsibilities for

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity

These financial statements were approved by the members of the committee on the 23 June 2012 and are signed on their behalf by



Mr B Earley  
Chairman

Company Registration Number 5386416

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The notes on pages 14 to 25 form part of these financial statements

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**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2012**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006

**Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small

**Donations**

Donations, legacies and similar incoming resources are accounted for on a receipts basis unless it is reasonably certain that an amount will be received

**Grants**

Grants are accounted for on an accruals basis

**Legacies**

All legacies are accounted for on an accruals basis and where possible are invested

**Income from shops**

Income from shops is accounted for on a receipts basis

**Investment assets and income**

Investments are stated at market value. Increases/decreases to the market value of the investments are taken through the statement of financial activities

Investment income is recognised in the accounts when it is received

**Deferred income**

Incoming resources are deferred in order to apply the matching principle with the income against the expense

**Fund accounting**

Income received for a purpose specified by the donor is accounted for as restricted to that purpose. Other income, not so specified, is treated as available for general purposes, or unrestricted

Cumbria Cerebral Palsy holds both undesignated and designated funds and has a policy in place to transfer from one fund to another when required to assist with operating procedures



**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

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**1. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure is included on an accruals basis. Where expenditure relates to a specific project in accordance with the wishes of the Donor it is shown as restricted.

**Costs of generating funds**

Resources relating to all the shops and the main society fundraising are included within costs of generating funds.

**Charitable activities**

Resources relating to the day opportunities are included within charitable activities.

**Governance costs**

Resources relating to the charity as a whole are included within governance costs including the costs for external scrutiny.

**Fixed assets**

All fixed assets are initially recorded at cost. Land and Buildings and major items of equipment are capitalised within these accounts.

Fixed assets costing less than £300 are not capitalised, but written off to the Income and Expenditure Account as incurred.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- Over 5 to 7 years
Motor Vehicles	- Over 5 years
Building Expenditure	- Over 12 to 15 years

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# **CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

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### **1. ACCOUNTING POLICIES *(continued)***

#### **Pension costs**

Pension costs are accounted for by the charity in accordance with FRS 17 - Retirement Benefits

Under FRS 17, pension scheme assets are measured using realisable values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term to the liability.

Any pension scheme surplus (to the extent that it is recoverable) or deficit is recognised in full and presented on the face of the balance sheet. The movement in the scheme surplus/deficit is split between operating and financing items in the profit and loss account and the statement of total recognised gains and losses.

The full service cost of the pension provision is charged to operating profit. The net impact of the unwinding of the discount rate on scheme liabilities and the expected return of the scheme assets is charged/credited to "other finance costs".

Any difference between the expected return on assets and that actually achieved is charged through the statement of total recognised gains and losses. Similarly, any differences that arise from experience or assumption changes are charged through the statement of total recognised gains and losses. The combined figure is commonly referred to as the actuarial gain/loss.

#### **Basis of allocation of costs to sofa**

#### **Direct Charitable Expenditure.**

Direct charitable expenditure includes all costs associated with operating the primary activities of the charity.

The costs include wages, food, activity and premises costs and directly attributable telephone and sundry costs, including depreciation on assets directly used for charitable purposes.

#### **Management and Administration Expenditure**

This is expenditure not directly related to the charitable activities of the charity. It includes the cost of administration staff wages, running of the office and any legal fees and depreciation on office equipment.

#### **Value added tax**

Value Added Tax is payable on certain shop income and is recoverable by the charity on shop and society purchases. Value Added Tax is not recoverable by the charity on Scalesceugh Hall or the Day Opportunities, and as such is included in the relevant costs in the Statement of Financial Activities.

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**2. VOLUNTARY INCOME**

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
<b>Donations</b>			
Subscriptions and donations	3,924	3,924	23,894
Collection boxes and dolls	—	—	1,832
Special efforts	—	—	8,564
<b>Legacies</b>			
Legacies	5,000	5,000	19,133
<b>Grants receivable</b>			
Henry Smith Charity	—	—	8,000
Relocation grants	—	—	56,100
Hedley Foundation	1,500	1,500	—
<b>Other income</b>			
Sundry income	1,000	1,000	2,679
	<u>11,424</u>	<u>11,424</u>	<u>120,202</u>

**3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Total Funds 2012 £	Total Funds 2011 £
Shop Income	—	227,277
Rental income	—	4,160
Money spinner income	—	4,745
Children's recourse fund	—	886
Marketing income	—	761
	<u>—</u>	<u>237,829</u>

At the end of year ended 31 March 2011 all the shop trade and general society fundraising was transferred to a new charity CP Cumbria Limited

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Bank interest receivable	<u>52</u>	<u>52</u>	<u>147</u>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Restricted Funds £</b>	<b>Total Funds 2012 £</b>	<b>Total Funds 2011 £</b>
Fees and Grants	–	–	447,841
Day opportunities income	<u>152,606</u>	<u>152,606</u>	<u>88,482</u>
	<u>152,606</u>	<u>152,606</u>	<u>536,323</u>

**6. OTHER INCOMING RESOURCES**

	<b>Total Funds 2012 £</b>	<b>Total Funds 2011 £</b>
Gains on disposal of tangible fixed assets for charity's own use	<u>–</u>	<u>859,321</u>

The gain on disposal of fixed assets relates to the sale of Scalesceugh Hall

**7. COSTS OF GENERATING VOLUNTARY INCOME**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2012 £</b>	<b>Total Funds 2011 £</b>
Donations	41,091	–	41,091	126,792
Grants	–	–	–	668,948
Day Opportunities	–	171,718	171,718	70,450
Subscriptions	–	–	–	700,000
Support costs	<u>(20,072)</u>	<u>–</u>	<u>(20,072)</u>	<u>–</u>
	<u>21,019</u>	<u>171,718</u>	<u>192,737</u>	<u>1,566,190</u>

**8. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	<b>Total Funds 2012 £</b>	<b>Total Funds 2011 £</b>
Shop costs	<u>–</u>	<u>154,957</u>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**9. GOVERNANCE COSTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£	£
Accountancy fees	4,791	–	4,791	4,837
Audit fees	–	–	–	9,850
Legal & professional fees	10,792	2,226	13,018	25,642
Bank charges	15	–	15	898
Net finance costs in respect of defined benefit pension schemes	1,585	5,415	7,000	18,000
	<u>17,183</u>	<u>7,641</u>	<u>24,824</u>	<u>59,227</u>

**10. NET OUTGOING RESOURCES FOR THE YEAR**

This is stated after charging

	2012 £	2011 £
Depreciation	1,724	2,475
Auditors' remuneration		
- Audit of the financial statements	–	9,850
Independent examiners remuneration		
- Accountancy & payroll	3,742	–
- Independent examination	1,050	–
Operating lease costs		
- Other	–	2,023

**11. PRIOR YEAR ADJUSTMENT**

The prior year adjustment relates to land on Garlands Road, Carlisle gifted to the charity in 2007. The land was valued at £70,000 in 2007.

**12. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2012 £	2011 £
Wages and salaries	154,397	728,392
Social security costs	8,999	38,492
Other post-retirement benefit costs	7,000	(12,000)
	<u>170,396</u>	<u>754,884</u>

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance costs and other recognised gains and losses (see note 18)

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**12. STAFF COSTS AND EMOLUMENTS** *(continued)*

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	<b>2012</b>	<b>2011</b>
	<b>No</b>	<b>No</b>
Number of provision of care staff	<b>7</b>	<b>10</b>
Number of fund-raising and publicity staff	<b>—</b>	<b>8</b>
Number of administrative staff	<b>1</b>	<b>1</b>
Number of management staff	<b>1</b>	<b>1</b>
	<b><u>9</u></b>	<b><u>20</u></b>

No employee received remuneration of more than £60,000 during the year (2011 - Nil)

**13. TRUSTEE REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of the trustees

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year

**14. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings £</b>	<b>Building Expenditure £</b>	<b>Freehold land £</b>	<b>Total £</b>
<b>COST</b>				
At 1 April 2011	<b>190</b>	<b>—</b>	<b>1</b>	<b>191</b>
Additions	<b>1,399</b>	<b>29,892</b>	<b>—</b>	<b>31,291</b>
Disposals	<b>(190)</b>	<b>—</b>	<b>—</b>	<b>(190)</b>
Prior year adjustment re gift	<b>—</b>	<b>—</b>	<b>69,999</b>	<b>69,999</b>
<b>At 31 March 2012</b>	<b><u>1,399</u></b>	<b><u>29,892</u></b>	<b><u>70,000</u></b>	<b><u>101,291</u></b>
<b>DEPRECIATION</b>				
At 1 April 2011	<b>172</b>	<b>—</b>	<b>—</b>	<b>172</b>
Charge for the year	<b>229</b>	<b>1,495</b>	<b>—</b>	<b>1,724</b>
On disposals	<b>(190)</b>	<b>—</b>	<b>—</b>	<b>(190)</b>
<b>At 31 March 2012</b>	<b><u>211</u></b>	<b><u>1,495</u></b>	<b><u>—</u></b>	<b><u>1,706</u></b>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2012</b>	<b><u>1,188</u></b>	<b><u>28,397</u></b>	<b><u>70,000</u></b>	<b><u>99,585</u></b>
<b>At 31 March 2011</b>	<b><u>18</u></b>	<b><u>—</u></b>	<b><u>1</u></b>	<b><u>19</u></b>

The freehold land is situated on Garlands Road, Carlisle. It was gifted to Cumbria Cerebral Palsy in 2007 and was valued at that time at £70,000. The property on the land is owned by Impact Housing. There is a covenant on the building whereby it can only be used for people with cerebral palsy or associated disabilities.

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**15. STOCKS**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Stock	<u>—</u>	<u>1,500</u>

**16. DEBTORS**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade debtors	—	24,198
Amounts owed by CP Cumbria Limited	<b>178,570</b>	166,381
Amount due from sale of Scalesceugh	—	3,464
Other debtors	<b>2,292</b>	1,243
Prepayments	<b>12,774</b>	<u>22,837</u>
	<u><b>193,636</b></u>	<u>218,123</u>

The amount owed by CP Cumbria Limited is due in more than one year CP Cumbria Limited will repay this amount over a period of time as they generate funds

**17. CREDITORS: Amounts falling due within one year**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1,348</b>	16,852
Taxation and social security	<b>934</b>	4,426
Other creditors - Impact	—	11,552
Other creditors	—	195
Accruals and deferred income	<b>5,976</b>	—
	<u><b>8,258</b></u>	<u>33,025</u>

# CUMBRIA CEREBRAL PALSY COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012

### 18. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Cumbria cerebral palsy is an allocated part of Cumbria local government pension scheme which provides benefits based on final pensionable pay

These defined benefit arrangements are closed to new employees and following an actuarial valuation at 31 March 2009 a deficit recovery plan was agreed with the schemes' trustees which aimed to eliminate the deficit by 2029. In 2011 a new recovery plan was agreed with the schemes' trustees which provided for an increase in employer contributions of 22.9%. This recovery plan aims to eliminate the deficit within 20 years.

Following the closure of the defined benefit arrangements to new employees, new employees are invited to join a defined contribution scheme. No employees have joined this scheme.

Pension scheme assets are valued at realisable value at the balance sheet date.

Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

Any pension scheme surplus (to the extent that it is considered recoverable) or deficit is recognised in full and presented on the face of the balance sheet.

Any movement in the scheme surplus/deficit in each year is charged/credited through either the statement of financial activities or in the case of actuarial gains and losses through the statement of total recognised gains and losses.

The following information shows how the liability has arisen in the accounts and also shows the comparatives.

The most recent full actuarial valuation was carried out on the 31st March, 2007 and updated on the 31st March, 2009 by a qualified independent actuary.

The amounts recognised in the statement of financial activities are as follows:

	2012 £	2011 £
Total operating charge/(credit) in resources expended		
Current service cost	7	20
Past service cost	-	(68)
losses on settlements and curtailments	-	36
Total operating charge/(credit)	<u>7</u>	<u>(12)</u>
Amounts included in other finance cost		
Expected return on scheme assets	(54)	(50)
Interest on scheme liabilities	61	68
Other finance cost	<u>7</u>	<u>18</u>
Total charge to the statement of financial activities	<u>14</u>	<u>6</u>



**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**18. PENSIONS AND OTHER POST RETIREMENT BENEFITS** *(continued)*

At 31 March 2012 the cumulative amount of actuarial gains recognised in the statement of financial activities is £56

The amounts recognised in the balance sheet are as follows

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Present value of funded obligations	<b>(1,188)</b>	<b>(1,121)</b>
Fair value of scheme assets	<b>908</b>	<b>902</b>
Net pension liability	<b><u>(280)</u></b>	<b><u>(219)</u></b>

Changes in the present value of the defined benefit obligation scheme are as follows

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Opening defined benefit obligation	<b>1,121</b>	<b>1,218</b>
Current service cost	<b>7</b>	<b>20</b>
Past service cost	<b>—</b>	<b>(68)</b>
Losses on curtailments	<b>—</b>	<b>36</b>
Interest on scheme liabilities	<b>61</b>	<b>68</b>
Actuarial gain	<b>46</b>	<b>(90)</b>
Contributions by scheme participants	<b>2</b>	<b>6</b>
Benefits paid	<b>(49)</b>	<b>(69)</b>
Closing defined benefit obligation	<b><u>1,188</u></b>	<b><u>1,121</u></b>

Changes in the fair value of scheme assets are as follows

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Opening fair value of scheme assets	<b>902</b>	<b>817</b>
Expected return on scheme assets	<b>54</b>	<b>50</b>
Contributions by employer	<b>9</b>	<b>53</b>
Contributions by scheme participants	<b>2</b>	<b>6</b>
Actuarial (loss)/gain	<b>(10)</b>	<b>45</b>
Benefits paid	<b>(49)</b>	<b>(69)</b>
Closing fair value of scheme assets	<b><u>908</u></b>	<b><u>902</u></b>

The fair value of the major categories of scheme assets as a percentage of total scheme assets are as follows

	<b>2012</b>	<b>2011</b>
	<b>%</b>	<b>%</b>
European equities	<b>52</b>	<b>52</b>
European bonds	<b>16</b>	<b>18</b>
Other debt instruments	<b>16</b>	<b>14</b>
Property	<b>6</b>	<b>6</b>
Cash	<b>2</b>	<b>2</b>
Other assets	<b>8</b>	<b>9</b>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**18. PENSIONS AND OTHER POST RETIREMENT BENEFITS** *(continued)*

The principal actuarial assumptions as at the balance sheet date were

	2012	2011
	%	%
Discount rate	5	6
Rate of increase in salaries	4	5
Rate of increase in pensions in payment	3	3
Inflation	3	3

Amounts for the current and previous four periods are as follows

	2012	2011	2010	2009	2008
	£	£	£	£	£
Defined benefit obligation	(1,188)	(1,121)	(1,218)	(798)	(980)
Fair value of scheme assets	908	902	817	628	759
Surplus/(deficit) in the scheme	(280)	(219)	(401)	(170)	(221)

**19. COMMITMENTS UNDER OPERATING LEASES**

At 2012 the charity had annual commitments under non-cancellable operating leases as set out below

	2012		2011	
	Land and buildings	Other items	Land and buildings	Other items
	£	£	£	£
<b>Operating leases which expire:</b>				
Within 1 year	-	-	-	842
Within 2 to 5 years	-	-	24,250	2,636
After more than 5 years	-	-	7,450	-
	<u>-</u>	<u>-</u>	<u>31,700</u>	<u>3,478</u>

**20. RESTRICTED INCOME FUNDS**

	Restated balance at 1 Apr 2011	Incoming resources	Outgoing resources	Gains and losses	Balance at 31 Mar 2012
	£	£	£	£	£
General fund	5,565	152,606	(179,359)	-	(21,188)
Defined benefit pension scheme	(47,210)	-	-	(43,319)	(90,529)
	<u>(41,645)</u>	<u>152,606</u>	<u>(179,359)</u>	<u>(43,319)</u>	<u>(111,717)</u>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2012**

**21. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2011 £	Incoming resources £	Outgoing resources £	Gains and losses £	Balance at 31 Mar 2012 £
General Funds	<u>226,824</u>	<u>11,476</u>	<u>(38,202)</u>	<u>(12,681)</u>	<u>187,417</u>

**22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets £	Net current assets £	Defined benefit pension liability £	Total £
<b>Restricted Income Funds:</b>				
General fund	99,585	5,291	(216,593)	(111,717)
<b>Unrestricted Income Funds</b>	<u>—</u>	<u>250,824</u>	<u>(63,407)</u>	<u>187,417</u>
<b>Total Funds</b>	<u>99,585</u>	<u>256,115</u>	<u>(280,000)</u>	<u>75,700</u>

**23. RELATED PARTY TRANSACTIONS**

Cumbria Cerebral Palsy Limited is related to CP Cumbria Limited, Company number 07327176, Charity number 1139702, by virtue of common control. The charities also have similar aims and objectives. During the year various expenses are paid by Cumbria Cerebral Palsy Limited on behalf of CP Cumbria Limited. These are repaid by CP Cumbria Limited when there are sufficient funds. At the year end CP Cumbria Limited owed Cumbria Cerebral Palsy Limited £178,570 (2011 - £166,381).

**24. COMPANY LIMITED BY GUARANTEE**

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

**25. GOING CONCERN**

The latest valuation of the Charity's Pension Scheme for employees indicates the deficit has worsened to £280,000. The trustees are attempting to reduce it by increasing the employers' pension scheme contributions to 22.9%, in accordance with recommendations from the scheme actuary.

The deficit significantly weakens the charity's balance sheet. However the balance sheet remains positive with net assets of £75,700. Additionally as the pension deficit is payable over 20 years providing the charity is able to generate sufficient funds to meet the pension contribution payments and its other commitments the charity should be able to continue as a going concern. The Trustees are satisfied the charity is able to continue as a going concern for the foreseeable future.

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE  
MANAGEMENT INFORMATION  
YEAR ENDED 31 MARCH 2012**

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**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiner's report on pages 8 to 9**

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2012**

	2012 £	2011 £
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
Subscriptions and donations	3,924	23,894
Collection boxes and dolls	—	1,832
Special efforts	—	8,564
Legacies	5,000	19,133
Henry Smith Charity	—	8,000
Relocation grants	—	56,100
Hedley Foundation	1,500	—
Sundry income	1,000	2,679
	<u>11,424</u>	<u>120,202</u>
<b>ACTIVITIES FOR GENERATING FUNDS</b>		
Shop Income	—	227,277
Rental income	—	4,160
Money spinner income	—	4,745
Children's recourse fund	—	886
Marketing income	—	761
	<u>—</u>	<u>237,829</u>
<b>INVESTMENT INCOME</b>		
Bank interest receivable	52	147
	<u>52</u>	<u>147</u>
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		
Fees and Grants	—	447,841
Day opportunities income	152,606	88,482
	<u>152,606</u>	<u>536,323</u>
<b>OTHER INCOMING RESOURCES</b>		
Gains on disposal of tangible fixed assets for charity's own use	—	859,321
	<u>—</u>	<u>859,321</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>164,082</u>	<u>1,753,822</u>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2012**

	2012 £	2011 £
<b>RESOURCES EXPENDED</b>		
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
Cost of sales - Purchases	12,683	26,650
Staff costs - Wages & Salaries	154,397	629,902
Staff costs - Employer's NIC	8,999	33,788
Staff costs - Other post-retirement benefits	7,000	(12,000)
Operating leases - Other assets	-	2,023
Establishment - Rates & Water	129	3,928
Establishment - Light & heat	269	29,978
Establishment - Repairs & maintenance	1,821	22,289
Establishment - Insurance	2,438	13,545
Establishment - Other	709	4,328
Motor vehicle expenses	-	5,202
Office expenses - Telephone	704	3,110
Office expenses - Other	-	338
Depreciation	1,724	2,430
Society - printing, postage & stationery	712	6,445
Society - sundry	2,338	6,159
Society - travel	1,448	8,412
Society - training	-	643
Society - marketing & advertising	-	1,503
Society - IT costs	740	2,158
Society - Moneyspinner expenses	-	2,332
Society - financial assistance	-	2,973
Benefits for ex Scalesceugh residents	1,500	-
Donations to CP Cumbria	3,924	-
Scalesceugh Hall - sundry	-	27,544
Scalesceugh Hall - marketing	-	413
Scalesceugh Hall - training	-	3,897
Scalesceugh Hall - relocation expenses	-	607
Scalesceugh Hall - security expenses	-	31,884
Day Opportunities - sundry	3,982	713
Day opportunities - training	2,234	3,086
Day opportunities - agency staff	-	1,910
Day Opportunities - IT costs	118	-
Day opportunities - equipment	2,269	-
Day opportunities - PPE	2,671	-
Contribution to Impact Housing under contract	-	700,000
Management charge	(20,072)	-
	<b>192,737</b>	<b>1,566,190</b>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2012**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>FUNDRAISING TRADING: COST OF GOODS</b>		
<b>SOLD AND OTHER COSTS</b>		
Staff costs - Wages & Salaries	—	98,490
Staff costs - Employer's NIC	—	4,704
Establishment - Rent	—	35,835
Establishment - Rates & Water	—	3,078
Establishment - Light & heat	—	3,067
Establishment - Repairs & maintenance	—	1,565
Establishment - Insurance	—	1,702
Establishment - Other	—	21
Motor vehicle expenses	—	138
Office expenses - Telephone	—	1,945
Depreciation	—	45
Shop costs - sundry	—	4,226
Shop costs - bad debts	—	141
	—	<u>154,957</u>
<b>GOVERNANCE COSTS</b>		
Accountancy fees	<b>4,793</b>	4,837
Audit fees	—	9,850
Legal & professional fees	<b>13,016</b>	25,642
Bank charges	<b>15</b>	898
Net finance costs in respect of defined benefit pension schemes	<b>7,000</b>	18,000
	<b><u>24,824</u></b>	<u>59,227</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>217,561</u></b>	<b><u>1,780,374</u></b>
<b>NET OUTGOING RESOURCES FOR THE YEAR</b>	<b><u>(53,479)</u></b>	<b><u>(26,552)</u></b>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2012**

	2012 £	2011 £
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
<b>Costs of generating income - Donations</b>		
Staff costs - Wages & Salaries	24,040	79,423
Staff costs - Employer's NIC	2,200	5,177
Staff costs - Other post-retirement benefits	1,585	(2,718)
Operating leases - Other assets	-	2,023
Establishment - Rates & Water	-	550
Establishment - Light & heat	-	3,853
Establishment - Repairs & maintenance	1,821	2,510
Establishment - Insurance	-	1,164
Establishment - Other	709	1,244
Office expenses - Telephone	74	511
Depreciation	-	2,430
Society - printing, postage & stationery	712	6,445
Society - sundry	2,338	6,159
Society - travel	1,448	8,412
Society - training	-	643
Society - marketing & advertising	-	1,503
Society - IT costs	740	2,158
Society - Moneyspinner expenses	-	2,332
Society - financial assistance	-	2,973
Benefits for ex Scalesceugh residents	1,500	-
Donations to CP Cumbria	3,924	-
	<b>41,091</b>	<b>126,792</b>
<b>Costs of generating income - Grants</b>		
Cost of sales - Purchases	-	20,092
Staff costs - Wages & Salaries	-	506,089
Staff costs - Employer's NIC	-	23,110
Staff costs - Other post-retirement benefits	-	(9,282)
Establishment - Rates & Water	-	3,028
Establishment - Light & heat	-	26,125
Establishment - Repairs & maintenance	-	12,341
Establishment - Insurance	-	12,381
Establishment - Other	-	3,084
Motor vehicle expenses	-	5,202
Office expenses - Telephone	-	2,095
Office expenses - Other	-	338
Scalesceugh Hall - sundry	-	27,544
Scalesceugh Hall - marketing	-	413
Scalesceugh Hall - training	-	3,897
Scalesceugh Hall - relocation expenses	-	607
Scalesceugh Hall - security expenses	-	31,884
	-	<b>668,948</b>



**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2012**

	2012 £	2011 £
<b>Day Opportunities</b>		
Cost of sales - Purchases	12,683	6,558
Staff costs - Wages & Salaries	130,357	44,390
Staff costs - Employer's NIC	6,799	5,501
Staff costs - Other post-retirement benefits	5,415	-
Establishment - Rates & Water	129	350
Establishment - Light & heat	269	-
Establishment - Repairs & maintenance	-	7,438
Establishment - Insurance	2,438	-
Office expenses - Telephone	630	504
Depreciation	1,724	-
Day Opportunities - sundry	3,982	713
Day opportunities - training	2,234	3,086
Day opportunities - agency staff	-	1,910
Day Opportunities - IT costs	118	-
Day opportunities - equipment	2,269	-
Day opportunities - PPE	2,671	-
	<u>171,718</u>	<u>70,450</u>
<b>Costs of generating income - Subscriptions</b>		
Contribution to Impact Housing under contract	-	700,000
<b>Costs of generating income - Support costs</b>		
Management charge	(20,072)	-
	<u>192,737</u>	<u>1,566,190</u>

**CUMBRIA CEREBRAL PALSY  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2012**

	2012 £	2011 £
<b>FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS</b>		
<b>Fundraising trading - Shop costs</b>		
Staff costs - Wages & Salaries	-	98,490
Staff costs - Employer's NIC	-	4,704
Establishment - Rent	-	35,835
Establishment - Rates & Water	-	3,078
Establishment - Light & heat	-	3,067
Establishment - Repairs & maintenance	-	1,565
Establishment - Insurance	-	1,702
Establishment - Other	-	21
Motor vehicle expenses	-	138
Office expenses - Telephone	-	1,945
Depreciation	-	45
Shop costs - sundry	-	4,226
Shop costs - bad debts	-	141
	-	<u>154,957</u>