

**CARLISLE MENCAP LIMITED**

**Charity No. 1115348**

**Company No. 5595628**

**ACCOUNTS  
For The Year Ended  
30 September 2008**

SATURDAY



A01      \*AJIBK85J\*      358  
14/03/2009  
COMPANIES HOUSE

**O'REILLY  
Chartered Accountants  
Carlisle and Penrith**

**CARLISLE MENCAP LIMITED**  
(A company limited by guarantee)

**LEGAL AND ADMINISTRATION INFORMATION**

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Charity Registration Number	1115348
Company Registration Number	5595628
Charity Address	Suite 2, Regents Court, Baron Way, Kingmoor Park, Carlisle. CA6 4SJ
Registered Office	6, Brunswick Street, Carlisle. CA1 1PN
Trustees	Christine Bowditch Georgina Ternent Fred Bell John Dias Elizabeth Harkness Jill Harland Teresa Hart Peter Hindle Joan Nicholson Nicola Smith Nigel Steel
Secretary	Sheila Gregory
Auditors	O'Reilly 6, Brunswick Street, Carlisle. CA1 1PN

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**CARLISLE MENCAP LIMITED**  
**(A company limited by guarantee)**

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**CARLISLE MENCAP LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**For the year ended 30 September 2008**

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The Trustees present their report and accounts for the year ended 30 September 2008.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 1985 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

**Structure, Governance and Management**

The organisation is a charitable company limited by guarantee having no share capital. The liability of each member in the event of winding up is limited to £1.

The company was established under a Memorandum of Association and is governed under its Articles of Association.

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

C. Bowditch  
G. Ternent  
F. Bell  
J. Dias  
E. Harkness  
J. Harland  
T. Hart  
P. Hindle  
J. Nicholson  
N. Smith  
N. Steel

The trustees are elected from and by the membership at the Annual General meeting.

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**Objectives and Activities**

- a) The objects of the charity are: the relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with learning disability;
- b) To provide and assist in the provision of facilities for the recreation or other leisure time occupation for people who have the need thereof by reason of learning disability with the object of improving their conditions of life.

**Financial Review**

Carlisle Mencap has had a financially stable year, with ongoing funding of their core projects and staffing.

There has been a considerable growth in all our core services this year, with California House increasing its capacity and our Supported Living Services being developed further this year.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Reserves are monitored by the trustees bi-monthly

**CARLISLE MENCAP LIMITED**  
(A company limited by guarantee)

**TRUSTEES' REPORT (continued)**  
**For the year ended 30 September 2008**

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**Achievements and Performance**

During 2007/08 the organisation has continued its core activities and developed some new services, these include:-

**California House.** Residential respite care for adults with learning disabilities. The house has 5 guest bedrooms, 2 are fully accessible for those with profound physical disabilities. The house is open 365 days a year. This has been another good year for the house. Our new manager Maria Wharton has been adding her personal touches to the house- she has been delighted to plan and furnish an additional guest and staff bedroom – so we can now take 5 guests in the house.

**Community support adults.** We provide services for adults in the community. This is a total of over 500 hours per week. Services provided can be very varied – from helping someone to get up, through supporting people to do leisure activities, to spending entire days with client's supporting all of their daily activities.

**Supported living.**

This is a new service. We now supply 24 hour support in the community for 3 young women. This work has grown out of the community support service – client's stay with us as a care provider rather than moving on to new providers when they leave the family home

**Young People's services.**

We have a range of services funded in a variety of some of which we have been providing for in excess of 25 years.

**Present services are:-**

**Children's community support.** We support young people in the community whilst their parents take a break- we either care for the children at home or take them out in to the community to do an activity

**The stardust club.** A Saturday club for up to 9 teenagers. They use the minibus to take them out into the community. The purpose being to include them in the same sort of activities that their non disabled peers would enjoy. It is funded by the Francis C Scott Trust .

**Activators club and holiday play schemes.** We have been commissioned by Cumbria PCT to provide short term non residential care for Children's who would in the past have used the non residential service at Orton Lea. Activators club operates from 10 to 4 on Saturdays and at the moment is based at Newtown Road school and provides a service for up to 9 children. The club also offers a play scheme during school holidays.

**North Cumbria Autism Family support project.** We host a project jointly run by children's fund, CAMHS, CCC and ourselves. 2 part time support workers work across the whole of the north of Cumbria supporting families with children on the autistic spectrum- the workers advise, educate, signpost.

**Carlisle active.** Carlisle active is a volunteering programme which provides leisure activities for adults with learning disabilities. Volunteers support the adults to do activities of their own choice in the community. There is a monthly formal activity – often fell walking or an arts workshop. There is also a bowling club which meets every other Friday. Between formal meetings volunteers meet with the service user they have befriended and do one to one activities – shopping, swimming. There is a part time paid service manager. The service has been running for around 8 years and is presently entirely funded by northern rock.

**Holidays.** We provide 3 4 day holidays a year for up to 40 adults a year. The holidaymakers are supported by volunteers. There is a part time paid manager. This service has been provided for over 30 years.

**The shop.** The charity shop is based in Botchergate. There is one paid manager and volunteers. The shop sells second hand goods and is open 6 days a week. In conjunction with the shop we run a work experience scheme with Carlisle day services. Where service users both work in the shop or go and collect goods for it.

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**CARLISLE MENCAP LIMITED**  
(A company limited by guarantee)

**TRUSTEES' REPORT (continued)**  
**For the year ended 30 September 2008**

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**40th anniversary**

2008 has been a very special year for the society as it was our 40th anniversary

We had a huge number of really exciting activities – including the fantastic Bollywood Ball, a sponsored day at the races, a sixties night, an abseil down the civic centre, a sponsored swim of Ullswater and a thanksgiving at the cathedral and many other excited events. We want to thank the many many people who helped us to make 2008 such a successful year. A substantial amount of money was raised which will be used to support people with learning disabilities.

**Disclosure of information to auditors**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and establish that the auditors are aware of such information.

**Auditors**

In accordance with section 385 of the Companies Act 1985, a resolution proposing that N.T. O'Reilly & Partners be reappointed as auditors of the company will be put to the Annual General Meeting.

On behalf of the board of trustees



Trustee

Dated 9.3.09

**CARLISLE MENCAP LIMITED**  
**(A company limited by guarantee)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**For the year ended 30 September 2008**

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The trustees are responsible for preparing the accounts in accordance with applicable law and 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 charitable company and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the accounts 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the accounts comply with the Companies Act 1985. 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.

**CARLISLE MENCAP LIMITED**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT**  
**TO THE MEMBERS OF CARLISLE MENCAP LIMITED**

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We have audited the financial statements of Carlisle Mencap Limited for the year ended 30 September 2008 set out on pages 1 to 13. These accounts have been prepared under the accounting policies set out on page 9.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work this report, or for the opinions we have formed.

**Respective responsibilities of Trustees and Auditors**

As described on page 3 the trustees, who are also the directors of Carlisle Mencap Limited 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). Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with the accounts, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charitable company is not disclosed.

We read other information in the Trustees' Report and, consider whether it is consistent with the audited accounts. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the accounts. Our responsibilities do not extend to any other information.

**Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard – Provisions Available for Small Entities, in the circumstances set out in note 20 to the accounts.



**CARLISLE MENCAP LIMITED**  
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT (Continued)**  
**TO THE MEMBERS OF CARLISLE MENCAP LIMITED**

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**Opinion**

In our opinion:

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Charity's affairs as at 30 September 2008 and of its incoming resources and application of resources for the year then ended; and
- the accounts have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' Report is consistent with the accounts.



O'Reilly  
Chartered Accountants,  
Registered Auditors,  
6, Brunswick Street,  
Carlisle.  
CA1 1PN

Date: 11 March 2009

**CARLISLE MENCAP LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**For the year ended 30 September 2008**

		Unrestricted Funds	Restricted Funds	Total Funds 2008	Total Funds 2007
	Notes	£	£	£	£
<b>Incoming Resources:</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	178,095	15,923	194,018	128,949
Activities for generating funds	3	60,266	-	60,266	24,399
Investment income	4	4,167	20	4,187	3,213
Incoming resources from charitable activities	5	590,142	-	590,142	455,057
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>832,670</b>	<b>15,943</b>	<b>848,613</b>	<b>611,618</b>
		=====	=====	=====	=====
<b>Resources Expended:</b>					
<b>Cost of generating funds -</b>					
Costs of generating voluntary income	6	158,795	14,736	173,531	118,575
Fundraising trading costs	7	34,940	-	34,940	23,852
Charitable activities	8	557,145	-	557,145	446,527
Governance costs	9	4,060	-	4,060	5,087
		-----	-----	-----	-----
<b>Total Resources Expended</b>	11	<b>754,940</b>	<b>14,736</b>	<b>769,676</b>	<b>594,041</b>
		=====	=====	=====	=====
<b>Net Income/(Expenditure) for the year</b>		<b>77,730</b>	<b>1,207</b>	<b>78,937</b>	<b>17,577</b>
		-----	-----	-----	-----
Net Movement in Funds		77,730	1,207	78,937	17,577
Total funds brought forward		302,327	26,019	328,346	310,769
		-----	-----	-----	-----
<b>Total funds at 30 September 2008</b>		<b>380,057</b>	<b>27,226</b>	<b>407,283</b>	<b>328,346</b>
		=====	=====	=====	=====

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985.

**CARLISLE MENCAP LIMITED**  
(A company limited by guarantee)

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2008**

		2008	2007
	Notes	£	£
<b>Fixed Assets</b>			
Tangible Assets	13	179,237	146,632
<b>Current Assets</b>			
Debtors	14	90,633	80,180
Cash at Bank and in Hand		149,588	105,751
		240,221	185,931
<b>Creditors: amounts falling due within one year</b>	15	(12,175)	(4,217)
<b>Net Current Assets</b>		228,046	181,714
<b>Net Assets</b>		407,283	328,346
		=====	=====
<b>Funds</b>			
Restricted Funds	16	27,226	26,019
Unrestricted Funds	18	380,057	302,327
<b>Total Funds</b>		407,283	328,346
		=====	=====

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The accounts were approved by the board on 9.3.09

  
Trustee

**CARLISLE MENCAP LIMITED**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2008**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of Preparation**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards. The Financial Reporting Standard for Small Entities (effective January 2007), the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 1985.

**1.2 Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income.

**1.3 Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the Charity in the delivering of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**1.4 Tangible Fixed Assets**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost of an asset over its expected useful life as follows:-

Fixtures, Fittings and Equipment	25% per annum on the reducing balance
Freehold Property	2% per annum on the reducing balance
Vehicles	25% per annum on the reducing balance

**1.5 Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds which have been given for a particular purpose and project.

**2. Voluntary Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Donations and grants for core funding	178,095	15,923	194,018	128,949
	=====	=====	=====	=====

**CARLISLE MENCAP**  
**(A company limited by guarantee)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2008**

**3. Activities for generating funds**

	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Fundraising Events	37,848	-
Charity Shop Income	22,418	24,399
	<u>60,266</u>	<u>24,399</u>
	=====	=====

**4. Investment Income**

	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Bank Interest	4,187	3,213
	<u>=====</u>	<u>=====</u>

**5. Incoming Resources from Charitable Activities**

	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Community Support	250,677	259,822
Holidays	13,353	13,979
California House	218,405	181,256
Supported Living	107,707	-
	<u>590,142</u>	<u>455,057</u>
	=====	=====

**6. Costs of Generating Voluntary Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Charitable Expenditure	158,795	14,736	173,531	118,575
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

**7. Fundraising Trading Costs**

	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Fundraising Costs	10,147	-
Charity Shop Expenditure	24,793	23,852
	<u>34,940</u>	<u>23,852</u>
	=====	=====

**8. Charitable Activities**

	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Direct charitable expenditure:-		
Community Support	241,643	251,669
Holidays	14,887	17,143
California House	196,875	177,715
Supported Living	103,740	-
	<u>557,145</u>	<u>446,527</u>
	=====	=====

**CARLISLE MENCAP LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2008**

**9. Governance Costs**

	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Audit Fee and other Services.	4,060	4,911
Other Costs	-	176
	-----	-----
	4,060	5,087
	=====	=====

**10. Staff Costs**

	<b>Total 2008 £</b>	<b>Total 2007 £</b>
Wages and Salaries	539,514	413,562
Social Security Costs	38,661	31,229
	-----	-----
	578,175	444,791
	=====	=====

The average number of employees during the year was:-

Management and Administration	2	2
Shop	1	1
Activities in furtherance of Charity's objects	66	45
	-----	-----
	69	48
	=====	=====

There was no remuneration paid to the trustees in the year

**11. Total Resources Expended**

	<b>Staff Costs</b>	<b>Depreciation</b>	<b>Other Costs</b>	<b>Total 2008</b>	<b>Total 2007</b>
Staff Costs	578,175	11,108	176,333	765,616	588,954
Governance Costs	-	-	4,060	4,060	5,087
	-----	-----	-----	-----	-----
	578,175	11,108	180,393	769,676	594,041
	=====	=====	=====	=====	=====

**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2008**

**12. Other Costs Comprise:-**

	2008 £	2007 £
Agency Staff	3,664	6,453
Administration expenses	3,084	4,793
Insurance	10,491	11,244
Rent, Rates, Light & Heat	24,101	22,878
Travel Expenses	38,949	24,444
Training	22,595	10,154
Postage, Stationery & Advertising	10,540	8,623
Telephone	9,924	8,084
Consultancy Fees	3,000	-
Repairs & Maintenance	7,994	9,654
Payroll Costs	212	212
Fundraising Costs	10,147	-
Project Costs	24,905	26,208
Sundry Expenses	6,727	5,108
	----- 176,333 =====	----- 137,855 =====

**13. Tangible Fixed Assets**

	Freehold Property £	Fixtures, Fittings & Equipment £	Vehicle £	Total £
<b>Cost</b>				
At 1 October 2007	144,531	15,885	13,750	174,166
Additions	22,570	19,143	2,000	43,713
	-----	-----	-----	-----
At 30 September 2008	167,101	35,028	15,750	217,879
	=====	=====	=====	=====
<b>Depreciation</b>				
At 1 October 2007	8,499	8,766	10,269	27,534
Charge for Year	3,173	6,565	1,370	11,108
	-----	-----	-----	-----
At 30 September 2008	11,672	15,331	11,639	38,642
	=====	=====	=====	=====
<b>Net Book Value</b>				
At 30 September 2008	155,429	19,697	4,111	179,237
	=====	=====	=====	=====
At 30 September 2007	136,032	7,119	3,481	146,632
	=====	=====	=====	=====

**14. Debtors**

	Total 2008 £	Total 2007 £
Care Services	90,633	80,180
	=====	=====

**15. Creditors: amounts falling due within one year**

	Total 2008 £	Total 2007 £
Trade Creditors	8,675	1,000
Accruals	3,500	3,217
	----- 12,175 =====	----- 4,217 =====

**CARLISLE MENCAP LIMITED**  
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**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2008**

16. **Restricted Funds**

	Balance 1 Oct. 2007 £	Incoming Resources £	Outgoing Resources £	Balance 30 Sept. 2008 £
Carlisle Active	26,019 =====	15,943 =====	14,736 =====	27,226 =====

17. **Analysis of Net Assets between Funds**

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 September 2008 Are represented by:			
Tangible Fixed Assets	179,237	-	179,237
Current Assets	212,995	27,226	240,221
Creditors: amounts falling due within one year	(12,175)	-	(12,175)
	380,057 =====	27,226 =====	407,283 =====

18. **Unrestricted Funds**

	2008 £	£
General Fund		203,746
Designated Funds:-		
Young People's Services	33,224	
California House	101,235	
Autism	37,885	
Supported Living	3,967	176,311
	-----	-----
		380,057 =====

19. **Related Party Transactions**

During the year, the charity purchased a motor vehicle costing £2000 from Teresa Hart, a trustee of the charity.

20. **Auditors' Ethical Standards**

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard – Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.