

**Company Registration Number 5595628**



Carlisle Mencap Limited

**Financial Statements**

30th September 2011

Company Limited by Guarantee

**Charity Number 1115348**



Armstrong Watson  
Chartered Accountants & Statutory Auditors  
Fairview House  
Victoria Place  
Carlisle  
Cumbria  
CA1 1HP

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**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 30TH SEPTEMBER 2011**

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**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Registered charity name** Carlisle Mencap Limited

**Charity number** 1115348

**Company registration number** 5595628

**Registered Office and Business Address** Suite 2  
Regents Court  
Baron Way  
Kingmoor Park  
Carlisle  
Cumbria  
CA6 4SL

**Trustees** Mrs C Bowditch  
Mrs G Ternent  
Mr J Dias  
Miss E Harkness  
Mrs J Harland  
Mrs T Hart  
Mr P Hindle  
Mrs J Nicholson  
Miss N Smith  
Mrs C Cartwright  
Miss C Roberts  
Mr S Bowditch  
Miss J Johnston  
Miss S Forster  
Mr P Bradbrook

**Chief Executive and Company Secretary** Mrs S Gregory

**Auditor** Armstrong Watson  
Chartered Accountants  
& Statutory Auditors  
Fairview House  
Victoria Place  
Carlisle  
Cumbria  
CA1 1HP

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**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

**REFERENCE AND ADMINISTRATIVE INFORMATION** *(continued)*

**Bankers**

HSBC Plc  
PO Box 5  
29 English Street  
Carlisle  
Cumbria  
CA3 8JT

National Westminster Bank Plc  
92 English Street  
Carlisle  
CA3 8DH

Cumberland Building Society  
Cumberland House  
Castle Street  
Carlisle  
Cumbria  
CA3 8RX

# **CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 30TH SEPTEMBER 2011**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 30th September 2011

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown on pages 1 to 2 of the financial statements

#### **THE TRUSTEES**

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

Mrs C Bowditch	
Mrs G Ternent	
Mr J Dias	
Miss E Harkness	
Mrs J Harland	
Mrs T Hart	
Mr P Hindle	
Mrs J Nicholson	
Miss N Smith	
Mrs C Cartwright	(Appointed 7th April 2011)
Miss C Roberts	(Appointed 7th April 2011)
Mr S Bowditch	(Appointed 7th April 2011)
Miss J Johnston	(Appointed 7th April 2011)
Miss S Forster	(Appointed 7th April 2011)
Mr P Bradbrook	(Appointed 7th April 2011)
Mr F Bell	(Retired 11th April 2011)
Mr N Steel	(Retired 11th April 2011)

#### **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 are elected from and by the membership at the Annual General Meeting. Trustee training is provided as and when required.

#### **Risk Management**

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 (INCORPORATING PUBLIC BENEFIT)**

The objects of the charity are,

a) the relief of people with a learning disability in particular by 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,

# **CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE**

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

### **YEAR ENDED 30TH SEPTEMBER 2011**

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

The Trustees have reviewed the guidance issued by the Charity Commission in relation to Public benefit and consider that they fulfil the requirement through the objects and activities of the charity

### **ACHIEVEMENTS AND PERFORMANCE**

Notable achievements have included

- The development and fundraising for the Grace Little Children's Centre Over the year volunteers and staff have worked incredibly hard to raise around £500,000 to plan and build the centre Building work was almost complete at the end of the financial year When complete the centre will have hi tech moving and handling equipment, suitable for the needs of the most profoundly disabled young people There will be 4 en-suite bedrooms for overnight stays in the residential wing In the activity wing, which will be open to non residents, there will be a sensory room, soft play, IT and arts and crafts area The centre will be for young people with learning and /or physical disabilities aged up to 25
- Continuing growth in children's services, the year has also seen a continuous growth in all children's services, especially in the areas of community support and holiday and leisure activities
- Continuing growth in outreach, we have continued to attach new clients and extend the number of hours worked with existing clients
- Training is a high priority, as we need to provide clients with a quality safe experience This year the staff team received over 500 certificates from 60 different relevant training courses
- California House had its first inspection by the Care Quality Commission and was scored as fully compliant with the standards in all aspects
- Catering project at Heysham Gardens, we have been asked to provide a catering service at an extra care complex run by Eden Housing Clients cook and serve food to residents one day a week

**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 year we have been successful in re-negotiating our contract with social services so as to fund all 5 beds Highlights this year have been the installation of the accessible kitchen and the good CQC report

**Community Support Adults** We provide services for adults in the community This is a total of over 390 hours per week Services provided can be very varied – from helping someone to go shopping, through supporting people to do leisure activities, to spending entire days with clients supporting all of their daily activities

**Supported Living** We supply 24 hour support in the community for 4 young women This work has grown out of the community support service – clients stay with us as a care provider rather than moving on to new providers when they leave the family home In the financial year one client has left and we have successfully integrated another young lady into the service

**Children's services** We have a range of services funded in a variety of ways some of which we have been providing for in excess of 25 years

# **CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE**

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

### **YEAR ENDED 30TH SEPTEMBER 2011**

#### **Present services are:**

**Children's Community Support** We support young people in the community whilst their parents take a break. We either care of the children at home or take them out into the community to do an activity. This service has grown considerably in the present year and we now provide in excess of 97 hours per week from this service.

**Activators Club and Holiday Play Schemes** We are commissioned by Cumbria PCT to provide short term non residential care for disabled children. 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 14 children a week. The club also offers a play scheme during school holidays. The Activators club is now so successful children have to attend on a 3 weekly rota, the demand is so high.

**Children's Holiday Breaks** We have again received a generous grant from BBC Children in Need to organise 6 holiday breaks for young people.

**Short Breaks** Cumbria County Council have extended the funding for what was in the past called Aiming High. We now provide an additional 8 holidays for young people, Monday sports club, Sunday activity days and home sitting for over 60 young people from this fund.

**North Cumbria Autism Family Support Project** We host a project jointly funded by CAMHS and CCC. 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. They have a caseload of over 280. There have been concerns throughout the year around funding for this project and we have had to operate on short term contracts, but the future now seems certain for the next 12 months.

**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 on Fridays. 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 10 years and is presently entirely funded by the Northern Rock Foundation.

**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** We have now opened the opportunities shop in St Cuthbert's lane where we not only sell second-hand goods but items created by people with learning disabilities. We also provide a work experience scheme at the shop and at our warehouse in St John's Street for 13 people. The economic situation has made trading more difficult at the shop than expected.

#### **FINANCIAL REVIEW**

The financial constraints indicated from national and local government make it difficult to plan services ahead, however we have been pleased to generate a sound income for the year and increase our overall operating income by £94,352 excluding specific donations for the Grace Little Centre. Cumbria County Council contracts are still the major funding source and, because of uncertainty and the expected constraints on local authority funding, we continue to look at diversification of our income from other sources including direct fundraising and a variety of grants.

# **CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE**

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

### **YEAR ENDED 30TH SEPTEMBER 2011**

#### **Reserves policy**

The policy of the charity is to maintain enough reserves to maintain continued operations for 3 months. Reserves are monitored by the trustees bi-monthly.

#### **PLANS FOR FUTURE PERIODS**

The trustees meet annually with senior managers for a strategic planning day to plan the year ahead. They look at likely risks and opportunities. This is in addition to their bi-monthly trustees meeting which monitors activities and plans,

Planning priorities include

- Development of the Grace Little Centre to include both residential and non-residential activities. The centre will need to gain OFSTED registration status.
- Development of community day services. This is a new area of work which will allow us to offer a new service to small groups of clients wanting to do community based activities.
- Develop new ways of working to combat funding cuts and reduced opportunities. This would include joint working and consortia bids.
- Encourage more clients to buy our services on direct payments which will allow us to be more flexible and less dependent on contracts from Cumbria County Council.
- We will seek to renew existing contracts and seek new ones by being fully involved in tender offers in our area by Cumbria County Council and others.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Carlisle Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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



**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT** *(continued)*

**YEAR ENDED 30TH SEPTEMBER 2011**

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 enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

In so far as the trustees are aware

there is no relevant audit information of which the charitable company's auditor is unaware, and

the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

**AUDITOR**

Armstrong Watson are deemed to be re-appointed under section 487(2) of the Companies Act 2006

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Registered office.  
Suite 2  
Regents Court  
Baron Way  
Kingmoor Park  
Carlisle  
Cumbria  
CA6 4SL

Signed by order of the trustees



SHEILA GREGORY  
Company Secretary

4/4/12

# **CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE MENCAP LIMITED**

### **YEAR ENDED 30TH SEPTEMBER 2011**

We have audited the financial statements of Carlisle Mencap Limited for the year ended 30th September 2011 which comprise a Statement of Financial Activities, Balance Sheet and the related notes. The financial reporting framework that has applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Sections 144 and 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE AUDITOR**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 6 and 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

A description of the scope of an audit of financial statements is provided on the APB's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### **OPINION ON THE FINANCIAL STATEMENTS**

In our opinion, the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practices, and
- have been prepared in accordance with the requirements of the Companies Act 2006

**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARLISLE  
MENCAP LIMITED (continued)**

**YEAR ENDED 30TH SEPTEMBER 2011**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements, or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report

CARLISLE

JEAN CARROLL  
(Senior Statutory Auditor)  
For and on behalf of  
ARMSTRONG WATSON  
Chartered Accountants  
& Statutory Auditors

13<sup>th</sup> April 2012



Armstrong Watson is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 30TH SEPTEMBER 2011**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £ (restated)
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds					
Voluntary income	2	226,868	421,335	648,203	337,326
Activities for generating funds	3	25,140	–	25,140	21,167
Investment income	4	3,846	–	3,846	2,441
Incoming resources from charitable activities	5	892,344	–	892,344	964,621
<b>TOTAL INCOMING RESOURCES</b>		<b>1,148,198</b>	<b>421,335</b>	<b>1,569,533</b>	<b>1,325,555</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Costs of generating voluntary income	6	(1,525)	–	(1,525)	(12,988)
Fundraising trading costs	7	(43,854)	–	(43,854)	(44,339)
Charitable activities	8	(1,034,363)	(18,434)	(1,052,797)	(1,067,502)
Governance costs	9	(4,921)	–	(4,921)	(4,582)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(1,084,663)</b>	<b>(18,434)</b>	<b>(1,103,097)</b>	<b>(1,129,411)</b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	10	<b>63,535</b>	<b>402,901</b>	<b>466,436</b>	<b>196,144</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		631,673	27,199	658,872	462,728
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>695,208</b>	<b>430,100</b>	<b>1,125,308</b>	<b>658,872</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 12 to 18 form part of these financial statements

**CARLISLE MENCAP LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
 Company Registration Number 5595628

**BALANCE SHEET**

**30TH SEPTEMBER 2011**

	Note	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible assets	12	724,745	187,103
<b>CURRENT ASSETS</b>			
Debtors	13	130,661	134,231
Cash at bank and in hand		<u>582,506</u>	<u>431,749</u>
		713,167	565,980
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(312,604)</u>	<u>(94,211)</u>
<b>NET CURRENT ASSETS</b>		400,563	471,769
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,125,308</u>	<u>658,872</u>
<b>NET ASSETS</b>		<u>1,125,308</u>	<u>658,872</u>
<b>FUNDS</b>			
Restricted income funds	17	430,100	27,199
Unrestricted income funds	18	<u>695,208</u>	<u>631,673</u>
<b>TOTAL FUNDS</b>		<u>1,125,308</u>	<u>658,872</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the members of the committee on the 4/4/12 and are signed on their behalf by

Mrs G Ternent  
 Trustee



The notes on pages 12 to 18 form part of these financial statements

# **CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30TH SEPTEMBER 2011**

### **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

#### **Incoming resources**

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

Donations, grants and investment income are accounted for on a receipts basis, gross of income tax where applicable. Income is deferred when the donor has imposed conditions that specify the time period in which the expenditure must take place

Legacies are included in the Statement of Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Turnover in respect of shop sales is recognised at point of sale

#### **Fund accounting**

General funds are those unrestricted funds which are available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements

#### **Resources expended**

Expenditure (VAT inclusive) has been charged to the Statement of Financial Activities on an accruals basis

Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and costs of an indirect nature necessary to support them

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

Governance costs are those incurred in connection with meeting the constitutional and statutory requirements of the charity and include audit fees

All costs have been allocated between expenditure categories in proportion to the usage that the Trustees deem appropriate for that particular charitable activity

# CARLISLE MENCAP LIMITED COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 2011

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

#### Fixed assets

All fixed assets are initially recorded at cost. Fixed asset expenditure of £500 or less is not capitalised in the accounts.

#### 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:

Freehold property	-	2% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

No depreciation was charged on leasehold property as the building was not complete at the year end date.

#### 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.

#### Pension costs

The company contributes towards the individual personal pension schemes for employees. The annual contributions payable are charged to the Statement of Financial Activities.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £ <i>(restated)</i>
<b>Donations</b>				
Donations and grants for core funding	16,752	3,574	20,326	246,284
Young People's Services	139,917	4,578	144,495	75,063
Training	10,864	-	10,864	10,979
Shop Work Scheme	-	5,000	5,000	5,000
Garden Life	15,335	-	15,335	-
Carlisle Active	-	12,273	12,273	-
Autism	44,000	-	44,000	-
Grace Little Centre	-	395,910	395,910	-
	<u>226,868</u>	<u>421,335</u>	<u>648,203</u>	<u>337,326</u>

**CARLISLE MENCAP LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30TH SEPTEMBER 2011**

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

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Shop income	<u>25,140</u>	<u>25,140</u>	<u>21,167</u>

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Bank interest receivable	<u>3,846</u>	<u>3,846</u>	<u>2,441</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
				<i>(restated)</i>
Young People's Services	146,632	—	146,632	144,070
Adult Outreach	262,539	—	262,539	258,723
Holidays	17,038	—	17,038	13,759
California House	247,954	—	247,954	247,621
Supported Living	218,181	—	218,181	300,448
	<u>892,344</u>	<u>—</u>	<u>892,344</u>	<u>964,621</u>

**6. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
			<i>(restated)</i>
Costs of generating income	<u>1,525</u>	<u>1,525</u>	<u>12,988</u>

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

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Shop costs	41,088	41,088	44,339
Support costs	2,766	2,766	—
	<u>43,854</u>	<u>43,854</u>	<u>44,339</u>



**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30TH SEPTEMBER 2011**

**8 COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £ (restated)
Charitable activity	797,672	18,434	816,106	1,067,502
Support costs	236,691	–	236,691	–
	<u>1,034,363</u>	<u>18,434</u>	<u>1,052,797</u>	<u>1,067,502</u>

**9. GOVERNANCE COSTS**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Audit fees	<u>4,921</u>	<u>4,921</u>	<u>4,582</u>

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

This is stated after charging

	2011 £	2010 £
Depreciation	15,039	15,660
Auditors' fees	<u>4,921</u>	<u>4,582</u>

**11. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	2011 £	2010 £
Wages and salaries	796,359	815,830
Social security costs	46,148	61,061
Pension costs	<u>1,128</u>	<u>1,114</u>
	<u>843,635</u>	<u>878,005</u>

No remuneration or expenses were paid to the trustees during the year (2010 - £Nil)

**Particulars of employees:**

The average number of employees during the year was as follows

	2011 No	2010 No
Management and administration	3	2
Shop	2	2
Activities in furtherance of charitable objectives	<u>82</u>	<u>74</u>
	<u>87</u>	<u>78</u>

No employee received remuneration of more than £60,000 during the year (2010 - Nil)

**CARLISLE MENCAP LIMITED  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30TH SEPTEMBER 2011**

**12. TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures, Fittings and Equipment £	Motor Vehicles £	Leasehold Property £	Total £
<b>COST</b>					
At 1st October 2010	167,101	49,427	39,500	–	256,028
Additions	–	10,382	–	542,299	552,681
<b>At 30th September 2011</b>	<u>167,101</u>	<u>59,809</u>	<u>39,500</u>	<u>542,299</u>	<u>808,709</u>
<b>DEPRECIATION</b>					
At 1st October 2010	17,827	27,551	23,547	–	68,925
Charge for the year	2,986	8,065	3,988	–	15,039
<b>At 30th September 2011</b>	<u>20,813</u>	<u>35,616</u>	<u>27,535</u>	<u>–</u>	<u>83,964</u>
<b>NET BOOK VALUE</b>					
<b>At 30th September 2011</b>	<u>146,288</u>	<u>24,193</u>	<u>11,965</u>	<u>542,299</u>	<u>724,745</u>
At 30th September 2010	<u>149,274</u>	<u>21,876</u>	<u>15,953</u>	<u>–</u>	<u>187,103</u>

At the year end the charity had capital commitments amounting to £91,676

**13. DEBTORS**

	2011 £	2010 £
Trade debtors	107,831	113,113
Other debtors	118	–
Prepayments and accrued income	22,712	21,118
	<u>130,661</u>	<u>134,231</u>

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

	2011 £	2010 £
Trade creditors	256,307	2,461
PAYE and social security	–	79
Accruals and deferred income	56,297	91,671
	<u>312,604</u>	<u>94,211</u>

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**15. PENSIONS**

The company contributes towards employees' personal pension schemes. Total contributions payable by the company amounted to £1,128 (2010 £1,114). There were no accrued contributions at the year end (2010 - £Nil).

**16. COMMITMENTS UNDER OPERATING LEASES**

At 30th September 2011 the charity had annual commitments under non-cancellable operating leases as set out below:

	<b>Land and buildings</b>	
	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
<b>Operating leases which expire:</b>		
Within 2 to 5 years	32,619	31,307
Over 5 years	100	-
	<u>32,719</u>	<u>31,307</u>

**17. RESTRICTED FUNDS**

	<b>Balance at 1 Oct 2010</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 30 Sep 2011</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Carlisle Active	27,199	14,706	(8,856)	33,049
Grace Little Centre	-	397,051	-	397,051
Shop Work Scheme	-	5,000	(5,000)	-
Other	-	4,578	(4,578)	-
	<u>27,199</u>	<u>421,335</u>	<u>(18,434)</u>	<u>430,100</u>

Grace Little Centre funding is a mixture of grant income, fundraising income and donations received by Carlisle Mencap in order to fund the building of a new children's residential and activity centre.

Carlisle Active is funded primarily by Northern Rock. It is a project aimed at providing leisure activities for adults with learning disabilities.

The Shop Work Scheme is a project funded by the Sobell Foundation. It provides adults with learning disabilities an opportunity to gain work experience in retail.

Other restricted funds contain income from the Cumbria County Council's Youth Opportunities Fund to be used in the production of an internet safety DVD.

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**18. UNRESTRICTED FUNDS**

	Balance at 1 Oct 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 30 Sep 2011 £
General funds	631,673	1,148,198	(1,084,663)	(145,248)	549,960
Designated funds					
Grace Little Centre	–	–	–	145,248	145,248
	<u>631,673</u>	<u>1,148,198</u>	<u>(1,084,663)</u>	<u>–</u>	<u>695,208</u>

The Trustees have designated £145,248 received by General Funds in the previous year towards the costs of the Grace Little Centre

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

	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Funds:</b>			
Carlisle Active	–	33,049	33,049
Grace Little Centre	397,051	–	397,051
	<u>397,051</u>	<u>33,049</u>	<u>430,100</u>
<b>Unrestricted - General Funds</b>	182,446	367,514	549,960
<b>Unrestricted - Designated Funds</b>	145,248	–	145,248
<b>Total Funds</b>	<u>724,745</u>	<u>400,563</u>	<u>1,125,308</u>

**20. RELATED PARTY TRANSACTIONS**

During the year the charity entered into a contract for specialist quantity surveying work with a business owned by the husband of Mrs T Hart, Trustee. The value of the work amounted to £16,200 and approval for the transaction was sought from the Charity Commission.

During the year 3 trustees were service users of the charity. No other related party transactions were undertaken during the year such as are required to be disclosed under Financial Reporting Standard 8.

**21. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and every member of the Company undertakes to contribute to the assets of the Company, in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member, such amount as may be required not exceeding £1.

**22. RESTATEMENT OF COMPARATIVES**

Voluntary income for the year ended 30 September 2010 has been restated by £91,042 to reflect monies received by the charity given freely by the donors to be expended on the activities of the charity. The donors did not receive a service in return and therefore the monies are considered voluntary in nature. Costs in respect of the Autism project have been reallocated to charitable activities due to a misposting in 2010 of costs of generating voluntary income.