

CARLISLE MENCAP LIMITED

FINANCIAL STATEMENTS

30 SEPTEMBER 2013

(A company limited by guarantee)

THE REGISTRAR
OF COMPANIES

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ArmstrongWatson[®]
Accountants & Financial Advisers

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

Trustees	Mrs C Bowditch, Chair 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 Thompson Mr S Bowditch Miss J Johnstone Mr P Bradbrook Mr N Steel Mr N Braidon Mrs G Wellbourn (appointed 18 October 2013)
Company registered number	5595628
Charity registered number	1115348
Registered office	Suite 2, Regents Court Baron Way, Kingmoor Park Carlisle Cumbria CA6 4SL
Company secretary	Mrs S Gregory
Independent auditors	Armstrong Watson Chartered Accountants Fairview House Victoria Place Carlisle Cumbria CA1 1HP
Bankers	HSBC Plc PO Box 5 29 English Street Carlisle Cumbria CA3 8JW National Westminster Bank Plc 92 English Street Carlisle Cumbria CA3 8DH Cumberland Building Society Cumberland House Castle Street Carlisle Cumbria CA3 8RX

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2013

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Carlisle Mencap Limited (the company) for the year ended 30 September 2013. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The company is constituted under a Memorandum of Association and is a registered charity number 1115348.

The objects of the society 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;
- 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.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Trustees are inducted and given training in their role by the Chief Officer. All take part in child protection training. There is an annual away day where they get together to explore and understand their role.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The trustees meet bi-monthly to discuss policy and strategy. There is an additional finance and sub committee which meets as and when required to discuss some matters in further depth. The CEO is line managed by the Chair of the trustees. The CEO has the day to day running of the organisation – she is supported by an Operations manager and a further 5 service managers who manage the staff teams.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and Activities

POLICIES AND OBJECTIVES

The organisations policy is to improve the lives of people with learning disabilities in Cumbria by providing life long quality person centred support.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2013

STRATEGIES FOR ACHIEVING OBJECTIVES

Strategies include:

1. The continual improvement of our existing services and the further extension of those services to new clients and new areas particularly North Allerdale.
2. The development of new complementary services for disabled people and their families- an example would be the family adviser service now being developed.
3. Working collaborating with other organisations and consortia to increase our services and reach across a wider part of the county.

ACTIVITIES FOR ACHIEVING OBJECTIVES

Notable achievements have included:

- The completion of the first year of service at the Grace Little Children's centre was a great achievement although we would have liked to have more funding for overnight stays. The good grading in our first Ofsted inspection was particularly satisfying as first inspections rarely result in a good scoring.
- 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. We are now established as a service provider in Wigton. Equally important is our partnership with Eden MENCAP to provide children's short breaks throughout Carlisle and Eden.
- Continuing growth in outreach - we have continued to attract new clients and extend the number of hours of support.
- Training is a high priority as we need to provide clients with a quality, safe experience.
- California House continues to be busy and its care quality commission inspection resulted in a fully compliant report.
- We continued to produce animated DVDs this year; our safety DVDs won a prize in the National Crimebeat awards and we won the High Sheriff of Cumbria's shield.
- Four young people were delighted to receive their bronze Duke of Edinburgh award after a successful project supported by Cumbria Youth Alliance.
- The North Cumbria Autism Family Support Project became the Cumbria Autism Family Support Project as it has stretched out to Barrow in its 10th anniversary year.

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.
- Development of community days 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.
- Development of new ways of working to combat funding cuts and reduced opportunities; this would include joint working and consortia bids.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2013

- 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 tenders offered in our area by Cumbria County Council and others.
- Develop new funding streams.

Achievements and performance

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

REVIEW OF ACTIVITIES

During 2012/13 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 service is now funded on a spot purchase system which can make income less predictable.

Community Support Adults

We provide services for adults in the community. This is a total of over 420 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.

Children's Services

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

Children's Community Support

We support young people in the community whilst their parents take a break, we either take care of the children at home or take them out in to the community to do an activity. This service has grown considerably in the present year and we now provide in excess of 160 hours per week from this service.

Activators Club and Holiday Play Schemes

We are commissioned by Health to provide short term non-residential care for disabled children. Activators club operates from 10am to 4pm on Saturdays and at the moment is based at Newtown Road School, providing 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 and demand so high that children have to attend on a 3 weekly rota.

Children's Holiday Breaks

We have again received a generous grant from BBC Children in Need to organise 5 holiday breaks for young people.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2013

Short Breaks

We successfully tendered to be the short break provider for Carlisle and Eden for the next 3 years. We can now provide an additional 7 holidays for young people at Grace Little Centre, a Monday sports club, a Thursday theatre skills group, Sunday activity days, and home sitting, from this fund for over 100 young people.

Cumbria Autism Family Support Project

We have now won tenders to provide this project across North Cumbria and Barrow. 3 part time support workers work supporting families with children on the autistic spectrum. The workers advise, educate and signpost. They have a caseload of over 280.

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 such as shopping or swimming. There is a part time paid service manager. The service is without a funding stream at the moment.

Holidays

We provide 3, 4 day holidays a year for up to 40 adults in total. 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 opportunities shop is 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 6 people. The economic situation has made trading more difficult at the shop than expected.

INVESTMENT POLICY AND PERFORMANCE

The organisation adopts a cautious approach to investment and funds are held in savings accounts.

Financial review

RESERVES POLICY

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

PRINCIPAL FUNDING

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. Cumbria County Council contracts are still the major funding source and because of uncertainty and 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.

Plans for the future

FUTURE DEVELOPMENTS

The charity hopes to develop an enterprise in which service users will produce animated films and develop skills in IT, to be called the Independence Studio.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2013

FUNDS HELD AS CUSTODIAN

Funds held on behalf of the now ceased Cumbria Training Partnership to provide grants for disabled people will be depleted during the next year.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

Company law requires the Trustees to prepare financial statements for each financial year. 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 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 judgments and accounting estimates that are reasonable and prudent;
- 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 25 March 2014 and signed on their behalf by:


.....
Sheila Gregory
Company Secretary

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARLISLE MENCAP LIMITED

We have audited the financial statements of Carlisle Mencap Limited for the year ended 30 September 2013 set out on pages 9 to 20. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' responsibilities statement, 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 auditors under section 144 of the Charities Act 2011 and report to you 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 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 Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

OPINION ON 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 2013 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 Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARLISLE MENCAP LIMITED

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' report is inconsistent in any material respect with the financial statements; or
- the 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.



Armstrong Watson
Chartered Accountants
Carlisle

Date: 31st March 2014

Armstrong Watson are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2013

		Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	As restated Total funds 2012 £
	Note				
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	34,402	92,445	126,847	241,128
Activities for generating funds	3	21,008	-	21,008	23,778
Investment income	4	1,498	-	1,498	2,209
Incoming resources from charitable activities	5	1,201,601	20,821	1,222,422	1,091,152
TOTAL INCOMING RESOURCES		1,258,509	113,266	1,371,775	1,358,267
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	6	1,913	-	1,913	1,610
Fundraising expenses and other costs	3	45,992	-	45,992	42,837
Charitable activities		1,164,475	67,039	1,231,514	1,099,939
Governance costs	7	3,803	-	3,803	5,013
TOTAL RESOURCES EXPENDED	10	1,216,183	67,039	1,283,222	1,149,399
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR		42,326	46,227	88,553	208,868
Total funds at 1 October 2012		1,287,342	46,834	1,334,176	1,125,308
TOTAL FUNDS AT 30 SEPTEMBER 2013		1,329,668	93,061	1,422,729	1,334,176

The notes on pages 11 to 20 form part of these financial statements.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 5595628

BALANCE SHEET
AS AT 30 SEPTEMBER 2013

	Note	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible assets	14		854,835		897,528
CURRENT ASSETS					
Debtors	15	236,014		158,640	
Cash at bank and in hand		389,258		391,602	
		<u>625,272</u>		<u>550,242</u>	
CREDITORS: amounts falling due within one year	16	(57,378)		(113,594)	
NET CURRENT ASSETS			567,894		436,648
NET ASSETS			<u>1,422,729</u>		<u>1,334,176</u>
CHARITY FUNDS					
Restricted funds	17		93,061		46,834
Unrestricted funds	17		1,329,668		1,287,342
TOTAL FUNDS			<u>1,422,729</u>		<u>1,334,176</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2013 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 25 March 2014 and signed on their behalf, by:



Christine Bowditch

The notes on pages 11 to 20 form part of these financial statements.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

1. ACCOUNTING POLICIES (continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

1.7 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.8 Pensions

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

2. VOLUNTARY INCOME

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	As restated Total funds 2012 £
Donations	10,796	-	10,796	13,667
Grants	23,606	92,445	116,051	227,461
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Voluntary income	34,402	92,445	126,847	241,128
	<hr/>	<hr/>	<hr/>	<hr/>

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

3. TRADING ACTIVITIES

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Charity trading income				
Shop income	21,008	-	21,008	23,778
Fundraising trading expenses				
Direct costs - Shop	42,447	-	42,447	39,843
Support costs - Shop	3,545	-	3,545	2,994
	45,992	-	45,992	42,837
Net expenditure from trading activities	(24,984)	-	(24,984)	(19,059)

4. INVESTMENT INCOME

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Interest receivable	1,498	-	1,498	2,209

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	As restated Total funds 2012 £
Charitable activities	1,201,601	20,821	1,222,422	1,091,152

6. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Costs of generating voluntary income	1,913	-	1,913	1,610

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

7. GOVERNANCE COSTS

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Auditors' remuneration	3,803	-	3,803	5,013

8. DIRECT COSTS

	Shop costs £	Charitable activities £	Total 2013 £	Total 2012 £
Administration expenses	-	1,230	1,230	1,555
Maintenance and cleaning	362	17,730	18,092	18,020
Insurance	537	10,182	10,719	11,786
Premises expenses	24,567	2,382	26,949	25,311
Motor and travel	2,406	19,043	21,449	16,359
Legal & professional fees	60	1,450	1,510	3,955
Telephone	-	1,177	1,177	2,552
Printing, stationery, postage & advertising	119	1,260	1,379	221
Training	-	153	153	648
IT Costs	14	1,247	1,261	224
Project costs	145	89,059	89,204	84,210
Other expenses	44	3,720	3,764	3,440
Wages and salaries	13,187	703,679	716,866	649,065
National insurance	-	60,296	60,296	53,746
Pension cost	-	1,144	1,144	1,136
Depreciation	1,006	41,870	42,876	19,265
	42,447	955,622	998,069	891,493

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

9. SUPPORT COSTS

	Shop costs	Costs of generating voluntary income	Charitable activities	Total 2013	Total 2012
	£	£	£	£	£
Administration expenses	24	24	2,874	2,922	2,229
Maintenance and cleaning	-	-	374	374	599
Insurance	-	-	4,007	4,007	2,261
Premises expenses	-	-	19,721	19,721	19,397
Motor and travel	778	-	7,905	8,683	8,894
Legal & professional fees	-	-	6,061	6,061	10,540
Telephone	129	129	12,615	12,873	7,398
Printing, stationery, postage & advertising	191	127	13,451	13,769	10,052
Training	-	-	16,468	16,468	13,917
IT Costs	53	53	5,241	5,347	5,182
Other expenses	-	-	1,062	1,062	817
Wages and salaries	2,370	1,580	182,182	186,132	166,647
Depreciation	-	-	3,931	3,931	4,960
	<u>3,545</u>	<u>1,913</u>	<u>275,892</u>	<u>281,350</u>	<u>252,893</u>

10. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2013	Depreciation 2013	Other costs 2013	Total 2013	Total 2012
	£	£	£	£	£
Costs of generating voluntary income	1,580	-	333	1,913	1,610
Fundraising expenses	15,557	1,006	29,429	45,992	42,837
Costs of generating funds	<u>17,137</u>	<u>1,006</u>	<u>29,762</u>	<u>47,905</u>	<u>44,447</u>
Charitable activities	947,301	45,801	238,412	1,231,514	1,099,939
Governance	-	-	3,803	3,803	5,013
	<u>964,438</u>	<u>46,807</u>	<u>271,977</u>	<u>1,283,222</u>	<u>1,149,399</u>

11. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2013	Support costs 2013	Total 2013	Total 2012
	£	£	£	£
Charitable activities	<u>955,622</u>	<u>275,892</u>	<u>1,231,514</u>	<u>1,099,939</u>

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

12. NET INCOMING RESOURCES

This is stated after charging:

	2013 £	2012 £
Depreciation of tangible fixed assets:		
- owned by the charity	46,807	24,225
Auditors' remuneration	3,803	5,013
Pension costs	1,144	1,136
	<u>46,807</u>	<u>24,225</u>

During the year, no Trustees received any remuneration (2012 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2012 - £NIL).

13. STAFF COSTS

Staff costs were as follows:

	2013 £	2012 £
Wages and salaries	902,998	815,712
Social security costs	60,296	53,746
Other pension costs	1,144	1,136
	<u>964,438</u>	<u>870,594</u>

The average monthly number of employees during the year was as follows:

	2013 No.	2012 No.
Management and administration	4	4
Shop	1	1
Activities in furtherance of charitable objectives	86	82
	<u>91</u>	<u>87</u>

No employee received remuneration amounting to more than £60,000 in either year.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property £	Motor vehicles £	Fixtures, fittings and equipment £
Cost				
At 1 October 2012	167,101	643,904	39,500	157,292
Additions	-	281	-	3,833
At 30 September 2013	167,101	644,185	39,500	161,125
Depreciation				
At 1 October 2012	26,737	4,356	30,527	48,649
Charge for the year	3,340	13,066	2,244	28,157
At 30 September 2013	30,077	17,422	32,771	76,806
Net book value				
At 30 September 2013	137,024	626,763	6,729	84,319
At 30 September 2012	140,364	639,548	8,973	108,643

	Total £
Cost	
At 1 October 2012	1,007,797
Additions	4,114
At 30 September 2013	1,011,911
Depreciation	
At 1 October 2012	110,269
Charge for the year	46,807
At 30 September 2013	157,076
Net book value	
At 30 September 2013	854,835
At 30 September 2012	897,528

15. DEBTORS

	2013 £	2012 £
Trade debtors	139,423	110,989
Other debtors	517	-
Prepayments and accrued income	96,074	47,651
	<u>236,014</u>	<u>158,640</u>

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

16. CREDITORS:
Amounts falling due within one year

	2013 £	2012 £
Trade creditors	17,329	6,653
Other taxation and social security	-	231
Funds held as custodian	28,396	46,503
Accruals and deferred income	11,653	60,207
	<u>57,378</u>	<u>113,594</u>

17. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted funds				
General Fund	1,287,342	1,258,509	(1,216,183)	1,329,668
Restricted funds				
Grace Little Centre	4,212	-	(800)	3,412
Cumbria Community Foundation	2,000	500	(2,500)	-
Carlisle Active (Northern Rock)	40,622	16,401	(17,699)	39,324
Holidays	-	20,821	(20,821)	-
North Allerdale Nuclear Management	-	10,300	(5,717)	4,583
BBC Children in Need	-	15,022	(7,510)	7,512
Cumbria Training Partnership	-	4,875	(4,875)	-
Care Sector Alliance Cumbria	-	4,717	(4,717)	-
The Hadfield Trust	-	2,400	(2,400)	-
Cumbria County Council - Childrens Services	-	38,230	-	38,230
	<u>46,834</u>	<u>113,266</u>	<u>(67,039)</u>	<u>93,061</u>
Total of funds	<u>1,334,176</u>	<u>1,371,775</u>	<u>(1,283,222)</u>	<u>1,422,729</u>

Grace Little Centre funding is a mixture of fundraising income and donations received by Carlisle Mencap in order to fund projects run at the Centre.

Cumbria Community Foundation provided funding towards the production of a DVD. An additional £500 was received in the current year to be used for the Grace Little Centre.

Carlisle Active, Worthwhile Days and Holidays have all been funded primarily by Northern Rock. They are projects aimed at providing leisure activities for adults with learning disabilities.

North Allerdale Nuclear Management have provided funding towards the running of the Wigton Saturday Club.

BBC Children in Need have provided funding towards the Team Leader salary, sessional Support Workers and various non staffing costs.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

17. STATEMENT OF FUNDS (continued)

Cumbria Training Partnership has provided funding for various small projects in the year including supporting a group of young people in completing their Duke of Edinburgh Bronze award.

Care Sector Alliance Cumbria have provided funding for autism and outcomes training.

The Hadfield Trust have provided a grant to fund training in respect of the Grace Little Centre.

Cumbria County Council Children's Services have agreed to fund various items in relation to the Grace Little Centre, including the purchase of a new minibus.

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	1,287,342	1,258,509	(1,216,183)	1,329,668
Restricted funds	46,834	113,266	(67,039)	93,061
	<u>1,334,176</u>	<u>1,371,775</u>	<u>(1,283,222)</u>	<u>1,422,729</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Tangible fixed assets	854,834	-	854,834	897,528
Current assets	532,212	93,061	625,273	550,242
Creditors due within one year	(57,378)	-	(57,378)	(113,594)
	<u>1,329,668</u>	<u>93,061</u>	<u>1,422,729</u>	<u>1,334,176</u>

19. PENSION COMMITMENTS

The company contributes towards the employees' personal pension schemes. Total contributions payable by the company amounted to £1,144 (2012 - £1,136). There were no amounts outstanding as at the year end (2012 - £Nil).

20. OPERATING LEASE COMMITMENTS

At 30 September 2013 the company had annual commitments under non-cancellable operating leases as follows:

	2013 £	2012 £
Expiry date:		
Within 1 year	<u>18,780</u>	<u>27,576</u>

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

21. RELATED PARTY TRANSACTIONS

During the year 7 trustees (2012 - 2) 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.

22. RESTATEMENT OF COMPARATIVES

The comparative profit and loss account has been restated to reflect a change in the nature of funding received from Cumbria County Council. Short breaks income totalling £76,544 had previously been recognised as grant income however in this income is now received on a contract basis.