

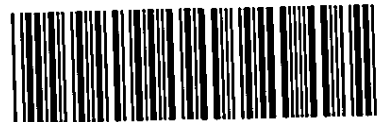
CARLISLE MENCAP LIMITED
(A Company Limited by guarantee)

Charity No. 1115348

Company No. 5595628

A C C O U N T S
For The Year Ended
30 September 2007

MONDAY



A34 *ANXD6XW6* 116
10/03/2008
COMPANIES HOUSE

N.T. O'REILLY & PARTNERS
Chartered Accountants
Carlisle and Penrith

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

LEGAL AND ADMINISTRATION INFORMATION

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 N T O'Reilly & Partners,
6, Brunswick Street,
Carlisle
CA1 1PN

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Report of the Trustees	1 - 2
Statement of Trustees' Responsibilities	3
Independent Auditors Report	4 - 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 12

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
For the year ended 30 September 2007

The Trustees present their report and accounts for the year ended 30 September 2007

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 company was incorporated on 18 October 2005 and commercial operations on 1 October 2006, taking over the existing activities and net assets of Carlisle Mencap a registered charity.

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	appointed 27 November 2006
J Dias	appointed 27 November 2006
E Harkness	appointed 27 November 2006
J Harland	appointed 27 November 2006
T Hart	appointed 27 November 2006
P Hindle	appointed 27 November 2006
J Nicholson	appointed 27 November 2006
N Smith	appointed 27 November 2006
N Steel	appointed 27 November 2006

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

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, in particular the Community Support Service which has greatly increased. Our first Supported Living Service was also developed this year and in March 2007 we moved into new office premises at Kingmoor Park, Carlisle.

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.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
For the year ended 30 September 2007

Achievements and Performance

During 2006/07 the organisation has continued its core activities – these include -

California House Residential respite care for adults with learning disabilities

Community Support Adults We provide services for adults in the community

A Home Respite Care Service Families with disabled children are able to obtain vouchers for home respite – which is either sitting in or taking the children out to undertake an activity

Children's Community Support This has grown out of the home respite as is similar but funded CCC children's services

After School Club This is a service for 10 to 14 year olds. It is based at James Rennie School and operates for 3 hours directly after school on a Monday in term time

The Saturday Club For up to nine teenagers. Uses the minibus to take them out into the community

North Cumbria Autism Family Support Project Two part time support workers work across the whole of the North of Cumbria supporting families with children on the autistic spectrum

Carlisle Active Carlisle active is a volunteering programme which provides leisure activities for adults with learning disabilities

Holidays Volunteers provide two holidays a year for adults with learning disabilities

Shop Volunteers work in a charity shop and collect goods to raise funds

Further details can be found in our year book

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

E Harkness

Dated 25.2.2008

Trustee

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
For the year ended 30 September 2007

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

We have audited the account of Carlisle Mencap Limited for the year ended 30 September 2007 set out on pages 1 to 12. These accounts have been prepared under the accounting policies set out on page 8.

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 19 to the accounts.


CARLISLE MENCAP LIMITED
(A company limited by guarantee)

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

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 2007 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


N T O'Reilly & Partners,
Chartered Accountants,
Registered Auditors,
6, Brunswick Street,
Carlisle
CA1 1PN

Date *6 March 2008*

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 September 2007

		Unrestricted Funds	Restricted Funds	Total Funds 2007
	Notes	£	£	£
Incoming Resources				
Incoming resources from generated funds				
Voluntary income	2	111,390	17,559	128,949
Activities for generating funds	3	24,399	-	24,399
Investment income	4	3,213	-	3,213
Incoming resources from charitable activities	5	455,057	-	455,057
		-----	-----	-----
Total Incoming Resources		594,059	17,559	611,618
		=====	=====	=====
Resources Expended				
Cost of generating funds -				
Costs of generating voluntary income	6	106,422	12,153	118,575
Fundraising trading costs	7	23,852	-	23,852
Charitable activities	8	446,527	-	446,527
Governance costs	9	5,087	-	5,087
		-----	-----	-----
Total Resources Expended	11	581,888	12,153	594,041
		=====	=====	=====
Net Income/(Expenditure) for the year		12,171	5,406	17,577
		-----	-----	-----
Net Movement in Funds		12,171	5,406	17,577
Total funds brought forward		290,156	20,613	310,769
		-----	-----	-----
Total funds at 30 September 2007		302,327	26,019	328,346
		=====	=====	=====

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 2007

		2007	
	Notes	£	£
Fixed Assets			
Tangible Assets	13		146,632
Current Assets			
Debtors	14	80,180	
Cash at Bank and in Hand		105,751	

		185,931	
Creditors amounts falling due within one year	15	(4,217)	

Net Current Assets			181,714

Net Assets			328,346
			=====
Funds			
Restricted Funds	16		26,019
Unrestricted Funds	18		302,327

Total Funds			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 25/2/08

E Harkness
Trustee

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007

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 2005), 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
Vehicle	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.

1 6 Carlisle Mencap, a registered charity, transferred all its activities and net assets to Carlisle Mencap Limited on 1 October 2006. The balances brought forward in the accounts represent those net assets.

2 Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2007 £
Donations and grants for core funding	111,390 =====	17,559 =====	128,949 =====

CARLISLE MENCAP
(A company limited by guarantee)

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

3	Activities for generating funds				Total 2007 £

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2007

9 Governance Costs

	Total 2007 £
Audit Fee and other Services	4,911
Other Costs	176

	5,087
	=====

10 Staff Costs

	Total 2007 £
Wages and Salaries	413,562
Social Security Costs	31,229

	444,791
	=====

The average number of employees during the year was -

Management and Administration	2
Shop	1
Activities in furtherance of Chanty's objects	45

	48
	=====

There was no remuneration paid to the trustees in the year

11 Total Resources Expended

	Staff Costs	Deprecation	Other Costs	Total
Staff Costs	444,791	6,308	137,855	588,954
Governance Costs	-	-	5,087	5,087
	-----	-----	-----	-----
	444,791	6,308	142,942	594,041
	=====	=====	=====	=====

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2007

12 Other Costs Comprise -

	2007 £
Agency Staff	6,453
Administration expenses	4,793
Insurance	11,244
Rent and Notes	19,733
Travel Expenses	24,444
Training	10,154
Postage, Stationery & Advertising	8,623
Telephone	8,084
Light & Heat	3,145
Repairs & Maintenance	9,654
Payroll Costs	212
Project Costs	26,208
Sundry Expenses	5,108

	137,855
	=====

13 Tangible Fixed Assets

	Freehold Property £	Fixtures, Fittings & Equipment £	Vehicle £	Total £
Cost				
At 1 October 2006	144,531	10,035	13,750	168,316
Additions	-	5,850	-	-
	-----	-----	-----	-----
At 30 September 2007	144,531	15,885	13,750	174,166
	=====	=====	=====	=====
Depreciation				
At 1 October 2006	5,723	6,394	9,109	21,226
Charge for Year	2,776	2,372	1,160	6,308
	-----	-----	-----	-----
At 30 September 2007	8,499	8,766	10,269	27,534
	=====	=====	=====	=====
Net Book Value				
At 30 September 2007	136,032	7,119	3,481	146,632
	=====	=====	=====	=====

14 Debtors

	Total 2007 £
Care Services	80,180
	=====

15 Creditors amounts falling due within one year

	Total 2007 £
Trade Creditors	1,000
Accruals	3,217

	4,217
	=====

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2007

16 Restricted Funds

	Balance 1 Oct 2006 £	Incoming Resources £	Outgoing Resources £	Balance 30 Sept 2007 £
Carlisle Active	20,613 =====	17,559 =====	12,153 =====	26,019 =====

17 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 September 2007 Are represented by			
Tangible Fixed Assets	146,632	-	146,632
Current Assets	159,912	26,019	185,931
Creditors amounts falling due within one year	(4,217)	-	(4,217)
	302,327 =====	26,019 =====	328,346 =====

18 Unrestricted Funds

	2007 £	£
General Fund		160,506
Designated Funds -		
Home Respite	37,512	
California House	74,705	
Clubs	(6,486)	
Autism	36,090	
	-----	141,821
		302,327 =====

19 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