

The Trustees  
Carlisle Mencap Limited  
Suite 2  
Regents Court  
Baron Way  
Kingmoor Park  
Carlisle  
Cumbria  
CA6 4SJ

Date 31 March 2014  
Please ask for: Lyn Carroll  
Our Ref 264/24/44576/L/NB  
T 01228 690200  
e lyn.carroll@armstrongwatson.co.uk

Dear Sirs

**Carlisle Mencap Limited**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Carlisle Mencap Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of the Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that the above companies have their own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities – the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales and can be found on <https://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively

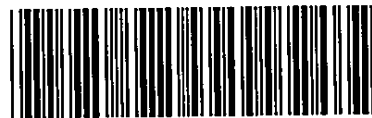
If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



**Armstrong Watson**

SATURDAY



A30 03/05/2014 #133  
COMPANIES HOUSE

Fairview House  
Victoria Place, Carlisle  
Cumbria CA1 1HP  
T. 01228 690200  
F 01228 690201  
[www.armstrongwatson.co.uk](http://www.armstrongwatson.co.uk)



A list of partners and offices is available at  
15 Victoria Place, Carlisle CA1 1EW (principal place of business)

Armstrong Watson is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales

Armstrong Watson Financial Planning Limited is authorised and regulated by the Financial Services Authority. Firm reference number 542122  
Registered as a limited company in England and Wales No. 7208672  
Registered office: 15 Victoria Place, Carlisle CA1 1EW