

Company Registration Number 5595628
Charity number 1115348

CARLISLE MENCAP LIMITED
FINANCIAL STATEMENTS
30 SEPTEMBER 2014

(A company limited by guarantee)



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ArmstrongWatson[®]
Accountants & Financial Advisers

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

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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 2014**

Trustees	Mrs C Bowditch, Chair Mrs G Ternent Mr J Dias (resigned 18 October 2014) Miss E Harkness Mrs J Harland Mrs T Hart Mr P Hindle Mrs J Nicholson Miss N Smith (resigned 18 October 2014) Mrs C Thompson Mr S Bowditch Miss J Johnston Mr P Bradbrook Mr N Steel Mr N Braiden Mrs G Welbourn (appointed 18 October 2013) Mrs I Roberts-Green (appointed 3 April 2014)
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 Audit Limited Chartered Accountants Fairview House Victoria Place Carlisle Cumbria CA1 1HP

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 2014**

Administrative details (continued)

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 2014

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 2014. 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 4 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.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2014

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.

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.
3. Working in collaboration 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 second year of service at the Grace Little Children's centre was a great achievement with the centre much busier and more funding available from Cumbria County Council for overnight stays.
- 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 across North Allerdale. 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 is not as busy as in the past due to a reduction in referrals. Its care quality commission inspection resulted in a fully compliant report.
- We won £50,000 from the Big Lottery People's Millions to set up The Independence Studio film making group which runs on Monday, Tuesday and Wednesday.
- They have made a number of successful films – including a film on voting which has been forwarded to be distributed nationally by the Cabinet Office.
- We have received a grant of over £300,000 to fund Carlisle Active and a new adult's activity group happening every Sunday at the Youth Zone.

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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2014

- Development of 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.
- 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 2013/14 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. We have had a reduction in referrals but we are working with social services to improve the situation.

Community Support Adults

We provide services for adults in the community. This is a total of over 720 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. We are keen to start further services

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.

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 570 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 and the Grace Little Centre, 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.

CARLISLE MENCAP LIMITED
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2014

Children's Holiday Breaks

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

Short Breaks

As the short break provider for Carlisle and Eden for the next 3 years. We now provide activities on Saturday, Sunday, Monday and Thursday as well as school holiday activities. We now have weekend clubs and holiday clubs across north Allerdale.

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 now funded from the big lottery.

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

We now have 2 shops, one in St Cuthbert's Lane and one in Botchergate where we not only sell second hand goods but items created by people with learning disabilities.

The Independence Studio

This is a social enterprise based on film making and art which operates from the Grace Little Centre three days a week.

Family Advisor Service

We now have a family adviser service jointly funded by Eden MENCAP to provide information and advice to service users and their families.

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.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2014

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. Trustees chose to use funds from services to fund additional charitable activities, including Carlisle Active and the Family Adviser Service. 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. We have been able to continue with our Carlisle Active project due to the use of funds carried forward from last year, no funding was received in the current year in respect of this project. The trustees were delighted to be able to fund from current reserves our Family Advice Service, a joint project with Eden MENCAP.

Plans for the future

FUTURE DEVELOPMENTS

The main activity for the upcoming year will involve retendering to Cumbria County Council for a number of services we support.

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.

CARLISLE MENCAP LIMITED
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2014

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.

AUDITORS

On 1st April 2014 Armstrong Watson transferred its audit business to Armstrong Watson Audit Limited. On 31 March 2014 Armstrong Watson resigned as the Company's auditors and Armstrong Watson Audit Limited was subsequently appointed to fill the vacancy arising.

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 _____ and signed on their behalf by:

.....
Sheila Gregory
Company Secretary

Sheila Gregory

27/4/15

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 2014 which comprise the Statement of financial activities, the Balance sheet and the related notes. 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 2014 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
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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.



Jean Carroll
For and on behalf of
Armstrong Watson Audit Limited
Chartered Accountants
Carlisle

Date

27th April 2015

Armstrong Watson Audit Limited is 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 2014

	Note	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	6,898	62,540	69,438	126,847
Activities for generating funds	3	17,977	-	17,977	21,008
Investment income	4	1,554	-	1,554	1,498
Incoming resources from charitable activities	5	1,185,549	11,454	1,197,003	1,222,422
TOTAL INCOMING RESOURCES		1,211,978	73,994	1,285,972	1,371,775
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	6	2,028	-	2,028	1,913
Fundraising expenses and other costs	3	45,827	-	45,827	45,992
Charitable activities		1,183,190	87,778	1,270,968	1,231,514
Governance costs	7	4,495	-	4,495	3,803
TOTAL RESOURCES EXPENDED	10	1,235,540	87,778	1,323,318	1,283,222
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR		(23,562)	(13,784)	(37,346)	88,553
Total funds at 1 October 2013		1,329,668	93,061	1,422,729	1,334,176
TOTAL FUNDS AT 30 SEPTEMBER 2014		1,306,106	79,277	1,385,383	1,422,729

The notes on pages 13 to 22 form part of these financial statements.

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

BALANCE SHEET
AS AT 30 SEPTEMBER 2014

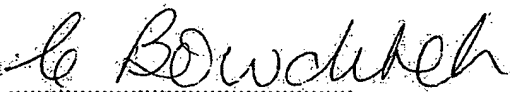
	Note	£	2014 £	2013 £
FIXED ASSETS				
Tangible assets	14		857,610	854,835
CURRENT ASSETS				
Debtors:	15	165,496		236,014
Cash at bank and in hand		453,055		389,258
		<u>618,551</u>		<u>625,272</u>
CREDITORS: amounts falling due within one year	16	(90,778)	(57,378)	
NET CURRENT ASSETS			<u>527,773</u>	<u>567,894</u>
NET ASSETS			<u>1,385,383</u>	<u>1,422,729</u>
CHARITY FUNDS				
Restricted funds	17		79,277	93,061
Unrestricted funds	17		<u>1,306,106</u>	<u>1,329,668</u>
TOTAL FUNDS			<u>1,385,383</u>	<u>1,422,729</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 2014 and of its net resources expended 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 27/4/15 and signed on their behalf, by:



Mrs C Bowditch, Chair

The notes on pages 13 to 22 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 2014**

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.

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 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.

1.5 Resources expended

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. 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.

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

1. ACCOUNTING POLICIES (continued)

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 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Donations	6,898	-	6,898	10,796
Grants	-	62,540	62,540	116,051
Voluntary income	6,898	62,540	69,438	126,847

3. TRADING ACTIVITIES

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Charity trading income				
Shop income	17,977	-	17,977	21,008
Fundraising trading expenses				
Direct costs - Shop	42,141	-	42,141	42,447
Support costs - Shop	3,686	-	3,686	3,545
	45,827	-	45,827	45,992
Net expenditure from trading activities	(27,850)	-	(27,850)	(24,984)

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

4. INVESTMENT INCOME

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Interest receivable	1,554	-	1,554	1,498

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Charitable activities	1,185,549	11,454	1,197,003	1,222,422

6. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Costs of generating voluntary income	2,028	-	2,028	1,913

7. GOVERNANCE COSTS

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Auditors' remuneration	4,495	-	4,495	3,803

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

8. DIRECT COSTS

	Shop costs	Charitable activities	Total 2014	Total 2013
	£	£	£	£
Administration expenses	67	846	913	1,230
Maintenance and cleaning	1,885	15,345	17,230	18,092
Insurance	160	7,902	8,062	10,719
Premises expenses	24,825	7,196	32,021	26,949
Motor and travel	2,125	16,416	18,541	21,449
Legal & professional fees	200	2,390	2,590	1,510
Telephone	-	1,171	1,171	1,177
Printing, stationery, postage & advertising	180	665	845	1,379
Training	-	405	405	153
IT Costs	39	1,202	1,241	1,261
Project costs	-	82,524	82,524	89,204
Other expenses	-	3,097	3,097	3,764
Wages and salaries	11,907	765,028	776,935	716,866
National insurance	-	64,654	64,654	60,296
Pension cost	-	1,195	1,195	1,144
Depreciation	753	35,075	35,828	42,876
	<u>42,141</u>	<u>1,005,111</u>	<u>1,047,252</u>	<u>998,069</u>

9. SUPPORT COSTS

	Shop costs	Costs of generating voluntary income	Charitable activities	Total 2014	Total 2013
	£	£	£	£	£
Administration expenses	16	16	1,970	2,002	2,922
Maintenance and cleaning	-	-	853	853	374
Insurance	-	-	7,084	7,084	4,007
Premises expenses	-	-	17,142	17,142	19,721
Motor and travel	738	-	9,026	9,764	8,683
Legal & professional fees	-	-	11,278	11,278	6,061
Telephone	108	108	10,562	10,778	12,873
Printing, stationery, postage & advertising	147	98	10,965	11,210	13,769
Training	-	-	14,081	14,081	16,468
IT Costs	64	64	6,299	6,427	5,347
Other expenses	-	-	570	570	1,062
Wages and salaries	2,613	1,742	169,855	174,210	186,132
Depreciation	-	-	6,172	6,172	3,931
	<u>3,686</u>	<u>2,028</u>	<u>265,857</u>	<u>271,571</u>	<u>281,350</u>

CARLISLE MENCAP LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

10. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2014 £	Depreciation 2014 £	Other costs 2014 £	Total 2014 £	Total 2013 £
Costs of generating voluntary income	1,742	-	286	2,028	1,913
Fundraising expenses	14,519	753	30,555	45,827	45,992
Costs of generating funds	16,261	753	30,841	47,855	47,905
Charitable activities	1,000,732	41,247	228,989	1,270,968	1,231,514
Governance	-	-	4,495	4,495	3,803
	1,016,993	42,000	264,325	1,323,318	1,283,222

11. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2014 £	Support costs 2014 £	Total 2014 £	Total 2013 £
Charitable activities	1,005,111	265,857	1,270,968	1,231,514

12. NET INCOMING / (OUTGOING) RESOURCES

This is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets: - owned by the charity	42,000	46,807
Auditors' remuneration	4,495	3,803
Pension costs	1,195	1,144

During the year, no Trustees received any remuneration (2013 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2013 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

13. STAFF COSTS

Staff costs were as follows:

	2014 £	2013 £
Wages and salaries	951,144	902,998
Social security costs	64,654	60,296
Other pension costs	1,195	1,144
	<u>1,016,993</u>	<u>964,438</u>

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

	2014 No.	2013 No.
Management and administration	10	4
Shop	2	1
Activities in furtherance of charitable objectives	75	86
	<u>87</u>	<u>91</u>

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

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**NOTES TO THE FINANCIAL STATEMENTS
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14. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost					
At 1 October 2013	167,101	644,185	39,500	161,125	1,011,911
Additions	-	-	30,945	13,830	44,775
At 30 September 2014	167,101	644,185	70,445	174,955	1,056,686
Depreciation					
At 1 October 2013	30,077	17,422	32,771	76,806	157,076
Charge for the year	3,342	12,700	4,905	21,053	42,000
At 30 September 2014	33,419	30,122	37,676	97,859	199,076
Net book value					
At 30 September 2014	133,682	614,063	32,769	77,096	857,610
At 30 September 2013	137,024	626,763	6,729	84,319	854,835

15. DEBTORS

	2014 £	2013 £
Trade debtors	81,852	139,423
Other debtors	-	517
Prepayments and accrued income	83,644	96,074
	<u>165,496</u>	<u>236,014</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

16. CREDITORS:
Amounts falling due within one year

	2014 £	2013 £
Trade creditors	16,809	17,329
Other taxation and social security	17,390	-
Other creditors	7,584	28,396
Accruals and deferred income	48,995	11,653
	<u>90,778</u>	<u>57,378</u>

17. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted funds				
General Fund	1,329,668	1,211,978	(1,235,540)	1,306,106
Restricted funds				
Grace Little Centre	3,412	-	(3,412)	-
Carlisle Active (Northern Rock)	39,324	-	(8,280)	31,044
North Allerdale Nuclear Management	4,583	-	(4,583)	-
BBC Children in Need	7,512	3,755	(11,267)	-
Cumbria County Council - Childrens Services	38,230	-	(3,442)	34,788
Holidays	-	11,454	(11,454)	-
Cumbria County Council - SOKA	-	5,482	(5,482)	-
People's Millions	-	37,803	(28,730)	9,073
Cumbria County Council - Community Grants Fund	-	10,750	(8,878)	1,872
Allerdale Youth Bank	-	500	-	500
Care Sector Alliance Cumbria	-	2,000	-	2,000
Cumbria Youth Alliance	-	2,000	(2,000)	-
Duke of Edinburgh	-	250	(250)	-
	<u>93,061</u>	<u>73,994</u>	<u>(87,778)</u>	<u>79,277</u>
Total of funds	<u>1,422,729</u>	<u>1,285,972</u>	<u>(1,323,318)</u>	<u>1,385,383</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.

Carlisle Active has 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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

17. STATEMENT OF FUNDS (continued)

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.

Funding received for Holidays is largely provided by service users and their families to cover the cost of excursions and short breaks.

Cumbria County Council have provided funds for the SOKA project which aims to supply activities for siblings of children with autism.

People's millions is Big Lottery Funding for the independence studio – a film making studio for adults with disabilities.

Cumbria County Council Community Grants are provided to fund children's play schemes.

Allerdale Youth Bank have given funding towards the cost of equipment for the Children's Club in Wigton.

Care sector alliance have provided funding for staff training.

Cumbria Youth Alliance have provided funding for play scheme for young people in Allerdale.

Funding was provided from the Community Chest in the year to cover the cost of Duke of Edinburgh Gold Awards.

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	1,329,668	1,211,978	(1,235,540)	1,306,106
Restricted funds	93,061	73,994	(87,778)	79,277
	<u>1,422,729</u>	<u>1,285,972</u>	<u>(1,323,318)</u>	<u>1,385,383</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Tangible fixed assets	822,241	35,369	857,610	854,834
Current assets	574,393	44,158	618,551	625,273
Creditors due within one year	(90,778)	-	(90,778)	(57,378)
	<u>1,306,106</u>	<u>79,277</u>	<u>1,385,383</u>	<u>1,422,729</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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19. PENSION COMMITMENTS

The company contributes towards the employees' personal pension schemes. Total contributions payable by the company amounted to £1,195 (2013 - £1,144). There were no amounts outstanding as at the year end (2013 - £Nil).

20. OPERATING LEASE COMMITMENTS

At 30 September 2014 the company had annual commitments under non-cancellable operating leases as follows:

	2014 £	2013 £
Expiry date:		
Within 1 year	<u>4,500</u>	<u>18,780</u>

21. RELATED PARTY TRANSACTIONS

During the year 5 trustees (2013 - 7) 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.