

Carlisle Mencap Limited

(A company limited by guarantee)

**Annual Report and Financial
Statements**

30 September 2022

Company registration number: 05595628

Charity registration number: 1115348



Carlisle Mencap Limited

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	7
Independent auditors' report	8
Statement of financial activities	12
Balance sheet	13
Cash flow statement	14
Notes to the financial statements	15

Carlisle Mencap Limited
Reference and Administrative Details

Charity name	Carlisle Mencap Limited
Charity registration number	1115348
Company registration number	05595628
Registered office	Unit J3 Duchess Avenue Kingmoor Park North CARLISLE CA6 4SN
Trustees	C Bowditch, Chair G Ternent, Treasurer T Baty E Harkness, Vice Chair J Harland L Power (Resigned 22 November 2021) C Bowman C Thompson (Resigned 22 February 2022) S Bowditch A Fletcher (Resigned 19 October 2021) N Steel N Braiden I Roberts-Green (Resigned 22 February 2022) S McBean
Secretary	C Burn
Bankers	HSBC plc PO Box 5 29 English Street CARLISLE CA3 8JW CAF Bank Ltd 25 Kings Hill Avenue Kings Hill WEST MALLING ME19 4JQ
Auditor	Dodd & Co Audit Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Carlisle Mencap Limited
Trustees' Report for the Year Ended 30 September 2022

Carlisle Mencap Limited – Trustees Report

The Trustees present their annual report together with the audited financial statements of Carlisle Mencap Limited for the period 1 October 2021 to 30 September 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013) has been omitted.

Introduction

2021/22 has been a challenging and changing year for the charity as it has been for the sector in general with a difficult resourcing market, and a slow return to a new normal following the pandemic. The staff have continued to deliver outstanding services and we are continually grateful for their perseverance and hard work.

It has been the first full year of operation for our new CEO and senior management team, and good progress has been made on establishing more surety around our financial controls and in moving the organisation to a more sustainable financial position. This has been a solid foundation year which enables us to forecast a small surplus for the new financial year for the first time in more than 7 years.

Objectives and activities

a. Policies and objectives

The organisation's policy is to improve the lives of people with learning disabilities in Cumbria by providing life long, quality and person-centred support.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Strategies for the charity include:

1. The continual improvement of our existing services and the further extension of those services to new clients and new areas.
2. Working in collaboration with other organisations and consortia to increase our services and reach across a wider part of the county.
3. Diversifying income generation from non-statutory sources; a fundraiser is now in place to this end.
4. Implementation of a new staffing structure across the organisation to reduce expenditure.

c. Activities undertaken to achieve objectives

Notable achievements -

- We provided 24x7 support to 9 adults in 4 Supported Living houses and agreed to take on an additional house (delayed until 2023).
- The respite service we provide from California House has performed well despite significant staffing challenges and the need to continue to operate with infection control restrictions.
- We bid for, and won, a renewed but revised contract with Cumbria CC which separates out NHS beds from CCC beds.
- The children's respite service from Grace Little Centre was closed due to staffing. We continued to provide several other services using the facility and used it as a training and meeting centre too.

Carlisle Mencap Limited
Trustees' Report for the Year Ended 30 September 2022

- We provided Children's respite services from centres in Penrith and Ulverston until January 2022 when they returned to Cumbria Council.
- There have been no inspection reports for any services during the 12 months.
- We provided Adult and Children's Community Outreach services.
- Continued our well-established Children's clubs and Targeted Short Breaks activities in school holidays and at weekends.
- Delivered a programme of Children In Need grant funded holiday.
- Successfully delivered the Department of Education Holiday and Food programme HAF, in Carlisle.
- Established the county wide New Family Autism Service.
- Delivered a programme of Early Positive Approaches to Support, EPAtS for families in the South Cumbria.
- Continued to deliver Sunday Active and the Independence Studio, and a programme of social events for adults.

Trustees have met regularly to review the operational performance, financial position and the strategy going forward.

Achievements and performance

a. Review of activities

During 2021/22 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 five guest bedrooms, two are fully accessible for those with profound physical disabilities. The house is open 365 days a year. This service is funded on a block purchase system.

Community Support Adults

We provide services for adults in the community. Services provided can be very varied - from helping someone to go shopping, 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 nine clients in their own homes.

Children's Services including:

Grace Little Centre

The centre continued to be used for a variety of services including Independence Studio, Children's Outreach activities, holiday activity clubs, training and group meetings.

Residential Respite

Hart Street, Ulverston and Huntley Avenue, Penrith, two very well established respite homes, were managed until the end of January 2022 when they were returned to Cumbria County Council. The homes run full time with around 100 children accessing them.

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 has been reduced due to the pandemic.

Activators Club and Holiday Play Schemes

We are commissioned by NHS to provide short term non-residential care for disabled children. These services were particularly curtailed during the pandemic. However, we have resumed full activity levels this year.

Carlisle Mencap Limited
Trustees' Report for the Year Ended 30 September 2022

Targeted Short Breaks holiday and weekend activities

We are commissioned by Cumbria County Council to run a programme of holiday and weekend activities for children with additional needs. We deliver a needs led, inclusive range of fun activities and a regular Sunday Club.

Holiday and Food Programme HAF

Alongside our ICB funded holiday club activities we provide food and promote health and wellbeing to children and their families funded by the Department of Education.

Early Positive Approaches to Support, EPAtS

Funded by Lancashire and South Cumbria ICB, we delivered the Tizard Centre programme of pre-diagnosis support to parent of children under five years of age.

Children In Need Holidays

We are grant funded to provide six annual holidays for children with additional needs.

Cumbria Autism Family Support Project

Four part-time Autism Advisors support families with children on the autistic spectrum. The workers advise, educate and signpost and run collaborative workshops. This service covers the whole of Cumbria. This has continued to operate throughout the pandemic.

Doves Caf

This was closed during the year – we are looking at how we can incorporate an alternative service with a meeting hub, which will require a different location.

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.

b. Fundraising activities and income generation

The charity does not use any outside fundraisers. Main fundraising activities, are grant applications undertaken by the CEO and wider management team. We also have a fundraising and events officer on the payroll whose responsibility is to organise fundraising events and work with the local business community.

c. Investment policy and performance

The organisation adopts a cautious approach to investment and funds are held in savings accounts which are deemed to be low risk and available as contingency.

Financial Review

a. Going concern

The pensions liability linked to the Cumbria County Council contracts for Children's short breaks has now transferred back to the Council at the end of the contracts (31/01/2022). Staff associated with the contracts also transferred back under TUPE. The financial position has improved steadily throughout the year and the combination of existing contracts, significant and growing demand for the services we can offer, and new seedling services we have won, gives the Trustees renewed confidence in the sustainability of the charity.

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.

b. Reserves policy

The policy of the charity is to maintain enough reserves to continue operations for three months. Three months running costs are £390,000, which includes essential staffing to maintain services, housekeeping, rentals, insurances and registration costs. Reserves are monitored by the Trustees bi-monthly.

Free reserves are £83,388. The Trustees continue to work to replenish the free reserves over the coming years.

Carlisle Mencap Limited
Trustees' Report for the Year Ended 30 September 2022

c. Principal funding

The financial constraints indicated from national and local government, COVID-19 and the national health and social care resourcing pressures 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. 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 employed a fundraiser to support income generation.

d. Results for the year

The results for the year show a surplus of £2,000,306. This includes an exceptional item of £2,105,000 described further in note 12. Removing this shows an excess of expenditure over income of £104,694. Overall funds carried forward amount to a £933,295, being restricted funds of £5,364 and unrestricted funds of £927,931.

Structure, governance and management

a. Constitution

Carlisle Mencap Limited is registered as a charitable company limited by guarantee and was set up by Memorandum of Association. The company is constituted under a Memorandum of Association and is a registered charity number 1115348. The company was incorporated on and commenced trading on that date.

The objectives 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.

There have been no changes in the objectives since the last annual report.

b. Methods 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 Memorandum of Association.

c. Organisational structure and decision-making policies

The Trustees meet bi-monthly to discuss policy and strategy. There is an additional finance sub-committee which meets as and when required to discuss some matters in further depth. The CEO is line managed by the Trustees. The CEO has the day to day running of the organisation - she is supported by a COO and 4 service managers who manage the staff teams.

d. 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.

Carlisle Mencap Limited
Trustees' Report for the Year Ended 30 September 2022

e. Financial 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 exposure to the major risks.

f. Future developments

The CEO is now established in post and will work with the Board of Trustees over the coming year to strategically review the companies purpose in an ever changing landscape.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 17 January 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'C. Bowditch', written over a dotted line.

C Bowditch
Trustee

Carlisle Mencap Limited

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carlisle Mencap Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Independent Auditors' Report to the Members of Carlisle Mencap Limited

Qualified Opinion

We have audited the financial statements of Carlisle Mencap Limited for the year ended 30 September 2022 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 30 September 2022 and 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

Included within the closing Statement of Financial Activities as at 30 September 2022 is an exceptional item totalling £2,105,000, increasing the reported surplus by the same amount. This item relates to the transfer of the Local Government Pension Scheme (LGPS) liability from the charitable company upon completion of a service contract. We were unable to obtain sufficient appropriate audit evidence to ascertain the movement in the pension liability valuation between the previous year end of 30 September 2021 and the transfer date of 31 January 2022. The total movement of £2,105,000 through the Statement of Financial Activities in the period was confirmed however we were unable to confirm the presentational split between transfer value, actuarial gains/losses and service costs.

Consequently, these uncertainties resulted in an inability to determine whether the balance included was free from material misstatement.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 1, Going Concern in the financial statements, which summarises that whilst the charity's total reserves have increased significantly compared to the prior year due to the transfer of the LGPS liability from the charity to the Council, there are continued deficits and low free reserves available compared to the reserves policy. These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of these matters.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditors' Report to the Members of
Carlisle Mencap Limited**

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Opinions on other matters prescribed by the Companies Act 2006

Except for the possible effects of the matters described in the basis for qualified opinion section of our report, in our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

Notwithstanding our qualified opinion on the financial statements, in the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

Arising from the limitation of our audit work referred to in our qualified opinion on the financial statements:

- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- certain disclosures of trustees' remuneration specified by law are not made; or
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report to the Members of Carlisle Mencap Limited

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Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and charitable company's performance
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team and involving relevant internal specialists, including pensions regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud to be in relation to revenue recognition and management override which, in common with all audits under ISAs (UK), we are required to perform specific procedures to respond to this risk.

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Charities Act, pensions legislation, tax legislation and OFSTED regulations.

As a result of performing the above, in response to the risks identified, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC; and in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

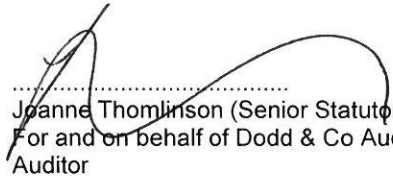
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Independent Auditors' Report to the Members of
Carlisle Mencap Limited**

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Use of our report

This report is made solely to the charity's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and its members as a body, for our audit work, for this report, or for the opinions we have formed.


.....
Joanne Thomlinson (Senior Statutory Auditor)
For and on behalf of Dodd & Co Audit Limited, Statutory
Auditor

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

17 January 2023

Dodd & Co Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Carlisle Mencap Limited

Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the Year Ended 30 September 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	11,631	147,190	158,821	227,691
Investments	3	15	-	15	-
Charitable activities	4	1,859,951	-	1,859,951	2,584,049
Other income	5	15,389	-	15,389	69,228
Total income and endowments		<u>1,886,986</u>	<u>147,190</u>	<u>2,034,176</u>	<u>2,880,968</u>
Expenditure on:					
Charitable activities		1,903,737	235,133	2,138,870	3,039,501
Exceptional costs		<u>(2,105,000)</u>	<u>-</u>	<u>(2,105,000)</u>	<u>-</u>
Total expenditure		<u>(201,263)</u>	<u>235,133</u>	<u>33,870</u>	<u>3,039,501</u>
Net income/(expenditure) before transfers		2,088,249	(87,943)	2,000,306	(158,533)
Transfers					
Transfers between funds		-	-	-	-
Net income/(expenditure) before other recognised gains and losses		2,088,249	(87,943)	2,000,306	(158,533)
Other recognised gains/losses					
Actuarial gains on defined benefit pension schemes		-	-	-	310,000
Net movements in funds		2,088,249	(87,943)	2,000,306	151,467
Reconciliation of funds					
Total funds brought forward		<u>(1,160,318)</u>	<u>93,307</u>	<u>(1,067,011)</u>	<u>(1,218,478)</u>
Total funds carried forward		<u>927,931</u>	<u>5,364</u>	<u>933,295</u>	<u>(1,067,011)</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 15 to 31 form an integral part of these financial statements.

Carlisle Mencap Limited
Company registration number: 05595628
Balance Sheet as at 30 September 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	13	844,543	866,822
Current assets			
Debtors	14	139,064	160,088
Cash at bank and in hand		132,469	310,296
		<u>271,533</u>	<u>470,384</u>
Creditors: Amounts falling due within one year	15	<u>(181,456)</u>	<u>(284,217)</u>
Net current assets		90,077	186,167
Total assets less current liabilities		934,620	1,052,989
Creditors: Amounts falling due after more than one year	16	<u>(1,325)</u>	<u>(15,000)</u>
Net assets excluding pension liabilities		933,295	1,037,989
Pension liabilities	19	<u>-</u>	<u>(2,105,000)</u>
Net assets/(liabilities) including pension liabilities		<u>933,295</u>	<u>(1,067,011)</u>
The funds of the charity:			
Restricted funds		5,364	93,307
Unrestricted funds			
Unrestricted income funds		927,931	(1,160,318)
Total charity funds		<u>933,295</u>	<u>(1,067,011)</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17 January 2023 and signed on its behalf by:



C Bowditch
Trustee



G Tennent
Trustee

The notes on pages 15 to 31 form an integral part of these financial statements.

Carlisle Mencap Limited
Cash Flow Statement for the Year Ended 30 September 2022

	2022	2021
	£	£
Net cash provided by (used by) operating activities		
Net income/(expenditure) for the period	2,000,306	(158,533)
Depreciation charges	31,532	32,570
Loss on the sale of fixed assets	-	8,002
Decrease in debtors	21,024	98,488
Decrease in creditors	(104,436)	(22,885)
Decrease in provisions	(2,105,000)	(180,000)
	<u>(156,574)</u>	<u>(222,358)</u>
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(9,253)	(12,709)
Other investment income	-	310,000
	<u>(9,253)</u>	<u>297,291</u>
Repayment of borrowings	(12,000)	(12,000)
(Decrease)/increase in cash	<u><u>(177,827)</u></u>	<u><u>62,933</u></u>

The notes on pages 15 to 31 form an integral part of these financial statements.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

At the balance sheet date, the reserves of the charity were £933,295 (2021 - £1,067,011 in deficit). Free reserves stood at £83,388 (2021 - £77,860). This is due to the charity being able to transfer a LGPS liability totalling £2,105,000 back to Cumbria County Council following the termination of the Short Breaks contract at the end of January 2022, in which staff were transferred via TUPE to the charity. The charity took on the responsibilities and benefits of these staff members. The transfer of liability is included as an exceptional item within the Statement of Financial Activities.

During the year, the charity made a deficit of £104,694 (2021 - £158,533 deficit) after excluding the exceptional item relating to the LGPS liability transfer above.

The trustees have considered both the operational and financial position of the charity for a period beyond 12 months from the date of signing these financial statements. Efforts are being made to reduce costs where possible, but they believe that, after the cessation of the Short Breaks contracts and completing a review of the charity's efficiencies, deficits should reduce over the coming periods with the aim of replenishing free reserves and returning to break even in the near future.

The trustees believe there to be sufficient resources to continue for the coming 12-month period on this basis and are committed to ensuring the charity returns to a surplus to replenish free reserves and enable it to provide a safe environment for all their service users and families. On this basis, they consider the going concern basis appropriate.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 21.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold property	2% straight line basis
Long leasehold property	2% straight line basis
Motor vehicles	25% reducing balance basis
Fixtures and fittings	25% reducing balance basis or 25% straight line basis

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

The charity operated a defined benefit pension scheme during the period but all liabilities were transferred back to Cumbria County Council along with the associated staff via TUPE transfer upon completion of the Short Breaks contract in January 2022.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

Financial Instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Donations	9,631	5,000	14,631	9,990
Grants				
Grants	2,000	142,190	144,190	217,701
	<u>11,631</u>	<u>147,190</u>	<u>158,821</u>	<u>227,691</u>

Of the donations and legacies income in 2021, £9,990 related to unrestricted funds and £217,701 related to restricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	15	-	15	-

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
CCC Short Breaks income	390,665	-	390,665	1,256,495
Client support income	1,439,802	-	1,439,802	1,300,713
Other income	29,484	-	29,484	26,841
	<u>1,859,951</u>	<u>-</u>	<u>1,859,951</u>	<u>2,584,049</u>

All of the income from charitable activities in 2021 related to unrestricted funds.

5 Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Job Retention Scheme Income	15,389	-	15,389	69,228

All of the other income in 2021 related to unrestricted funds.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

6 Expenditure

	Charitable activities	Exceptional costs	Total 2022	Total 2021
	£	£	£	£
Direct costs				
(Profit)/loss on disposal of tangible fixed assets	-	-	-	719
Employment costs	1,579,926	-	1,579,926	2,297,946
Insurance	18,215	-	18,215	21,099
Premises expenses	18,899	-	18,899	26,800
Maintenance and cleaning	36,754	-	36,754	42,520
Telephone	14,369	-	14,369	19,136
IT costs	5	-	5	491
Printing, postage and stationery	1,290	-	1,290	3,088
Training	8,930	-	8,930	13,249
Other expenses	10,307	-	10,307	21,093
Project costs	30,075	-	30,075	55,949
Motor and travel	14,307	-	14,307	22,189
Legal and professional fees	6,349	-	6,349	11,872
Pension costs	-	-	-	39,000
Depreciation	28,349	-	28,349	28,117
	<u>1,767,775</u>	<u>-</u>	<u>1,767,775</u>	<u>2,603,268</u>
Support costs				
Wages and salaries	268,908	-	268,908	279,630
Staff training	240	-	240	6,284
Insurance	3,865	-	3,865	7,404
Premises expenses	27,659	-	27,659	29,150
Maintenance and cleaning	3,709	-	3,709	2,086
Telephone	9,568	-	9,568	6,354
IT costs	17,451	-	17,451	17,155
Printing, postage and stationery	5,681	-	5,681	10,128
Other expenses	5,403	-	5,403	2,621
Motor and travel	1,283	-	1,283	7,758
Accountancy fees	4,483	-	4,483	4,560
The audit of the charity's annual accounts	8,000	-	8,000	9,450
Legal and professional fees	7,762	-	7,762	38,017
Interest payable	3,900	-	3,900	3,900
Exceptional costs - LGPS deficit transfer	-	(2,105,000)	(2,105,000)	-
Depreciation	3,183	-	3,183	4,453
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	-	-	7,283
	<u>371,095</u>	<u>(2,105,000)</u>	<u>(1,733,905)</u>	<u>436,233</u>
	<u>2,138,870</u>	<u>(2,105,000)</u>	<u>33,870</u>	<u>3,039,501</u>

Of the expenditure in 2021, £2,891,200 related to unrestricted funds and £148,301 related to restricted funds.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

7 Government grants

Income from government grants comprises performance related grants made by local authorities totalling £390,665 (2021 - £1,256,495). See notes 4 and 21 for more details.

8 Governance costs

	2022	2021
	£	£
Accountancy fees	4,483	4,560
Auditors remuneration	8,000	9,450
Legal and professional fees	14,111	49,889
	<u>26,594</u>	<u>63,899</u>

9 Trustees' remuneration and expenses

No trustees received any remuneration or expenses during the year.

10 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	2022	2021
	£	£
Auditors' remuneration - audit services	8,000	9,450
(Profit)/loss on disposal of tangible fixed assets	-	8,002
Depreciation of tangible fixed assets	<u>31,532</u>	<u>32,570</u>

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

11 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year, analysed by category, was as follows:

	2022 No.	2021 No.
Management and administration	9	11
Activities in furtherance of charitable objectives	92	122
	<u>101</u>	<u>133</u>

The aggregate payroll costs of these persons were as follows:

	2022 £	2021 £
Wages and salaries	1,656,256	2,200,300
Social security	130,521	157,766
Other pension costs	62,057	219,510
	<u>1,848,834</u>	<u>2,577,576</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel comprise the Trustees and the senior managers. The total employee benefits of the key management personnel of the Charity were £154,782 (2021 - £189,132).

12 Exceptional costs

An exceptional item totalling £2,105,000 credit has been included within the costs of the charity and shown separately on the face of the Statement of Financial Activities in accordance with SORP 4.18. The charity has previously recognised a Local Government Pension Scheme (LGPS) defined benefit liability on the balance sheet, with the value amended each year. Upon completion of the Cumbria County Council Short Breaks contracts at the end of January 2022, the relevant employees were TUPE transferred from the charity's payroll scheme to the Council. As part of the transfer, the charity's obligations in relation to the pension scheme and its deficit also transferred to the Council.

The deficit was valued at £2,105,000 at 30 September 2021 and the full liability has been removed from the Balance Sheet and included as an exceptional item in the Statement of Financial Activities this year. No final valuation and detailed scheme movement was received to ensure correct presentation of scheme costs and any actuarial gain or loss. See note 19 for more details.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

13 Tangible fixed assets

	Freehold property £	Long leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost					
As at 1 October 2021	377,311	644,185	56,695	91,745	1,169,936
Additions	-	-	-	9,253	9,253
As at 30 September 2022	<u>377,311</u>	<u>644,185</u>	<u>56,695</u>	<u>100,998</u>	<u>1,179,189</u>
Depreciation					
As at 1 October 2021	69,426	120,307	52,343	61,038	303,114
Charge for the year	<u>7,546</u>	<u>12,884</u>	<u>1,088</u>	<u>10,014</u>	<u>31,532</u>
As at 30 September 2022	<u>76,972</u>	<u>133,191</u>	<u>53,431</u>	<u>71,052</u>	<u>334,646</u>
Net book value					
As at 30 September 2022	<u>300,339</u>	<u>510,994</u>	<u>3,264</u>	<u>29,946</u>	<u>844,543</u>
As at 30 September 2021	<u>307,885</u>	<u>523,878</u>	<u>4,352</u>	<u>30,707</u>	<u>866,822</u>

14 Debtors

	2022 £	2021 £
Trade debtors	68,765	50,086
Prepayments and accrued income	<u>70,299</u>	<u>110,002</u>
	<u>139,064</u>	<u>160,088</u>

Carlisle Mencap Limited
Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

15 Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	12	-
Trade creditors	78,309	60,603
Taxation and social security	31,929	36,040
Other creditors	19,635	22,467
Accruals and deferred income	51,571	165,107
	<u>181,456</u>	<u>284,217</u>

Creditors amounts falling due within one year includes deferred income:

	2022 £	2021 £
As at 1 October 2021	46,000	114,505
Amount released to incoming resources	(35,029)	(114,505)
Amount deferred in the year	-	35,029
As at 30 September 2022	<u>10,971</u>	<u>35,029</u>

Other loans included in creditors due within 1 year £13,675 (2021 - £12,000) is an unsecured loan from Keyfund with an interest rate of 6.5% over a five year period.

The charity also had a secured overdraft facility held in the form of a debenture including Fixed Charge over all present freehold property; First Charge over book and other debtors, chattels, goodwill and uncalled capital, both present and future; and First Floating Charge over all assets and undertaking both present and future dated 31 May 2019.

16 Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Other creditors	<u>1,325</u>	<u>15,000</u>

Other loans included in creditors due more than one year of £1,325 (2021 - £15,000) is an unrestricted loan from Keyfund with an interest rate of 6.5%.

17 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

18 Operating lease commitments

As at 30 September 2022 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Operating lease	
	2022 £	2021 £
Within one year	24,295	25,685
Within two and five years	35,973	60,267
	60,268	85,952

19 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £nil (2021 - £106,919).

Contributions totalling £5,850 (2021 - £5,381) were payable to the scheme at the end of the period and are included in creditors.

Defined benefit pension scheme

As from 1 February 2017, the charity also contributed into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The Scheme liability was transferred back to Cumbria County Council along with the associated employees via TUPE transfer on completion of the Short Breaks contract on 31 January 2022. As such, no valuation was received prior to transfer. We note the information in the Trustees report that the liability has been under-written by the Council within the contract.

The assets of the scheme were held separately from those of the company in an independently administered fund. The employers contributions are affected by a surplus or deficit in the scheme. The pension cost charge represents contributions payable by the company to the fund and amounted to £nil (2021 - £103,000) prior to the transfer and the full transfer has been included as an exceptional cost in the Statement of Financial Activities. See note 12 for more details.

The Local Government Pension Scheme (LGPS) is a statutory scheme established by an Act of Parliament and governed by the Public Services Pensions Act 2013. The scheme is administered in accordance with applicable secondary legislation. Individual funds are managed by designated authorities at a local level.

Principal actuarial assumptions

Principal actuarial assumptions at the balance sheet date (expressed as weighted averages):

	2022	2021
Discount rate for scheme assets	-	2.00%
Rate of increase in salaries	-	4.40%
Rate increase for pensions in payment/inflation	-	3.00%
Inflation assumptions (CPI)	-	2.90%

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

	2022	2021
	Years	Years
Mortality rates (in years)		
Current UK pensioners retirement age - male	-	22.7
Current UK pensioners age - female	-	25.3
Future UK pensioners age - male	-	24.3
Future UK pensioners age - female	-	27.2

Sensitivity analysis

	2022	2021
	£	£
Deficit impact of:		
Discount rate +0.1%	-	(1,960,000)
CPI rate +0.1%	-	(2,252,000)
Pay growth +0.1%	-	(2,134,000)
Mortality rate - 1 year increase	-	(2,328,000)
Change in investment returns +1%	-	(2,050,000)
Change in investment returns -1%	-	(2,160,000)

Analysis of assets

The major categories of scheme assets are as follows:

	2022	2021
	£	£
Equity instruments	-	1,139,000
Government bonds	-	515,000
Property	-	234,000
Cash	-	47,000
Other	-	1,024,000

The actual return on scheme assets was £nil (2021 - £743,000)

Movement in deficit

The movement in the deficit during the period was:

	2022	2021
	£	£
Deficit at the beginning of the year	(2,105,000)	(2,285,000)
Current service costs	(62,057)	(190,000)
Contributions paid	62,057	103,000
Interest costs	-	(117,000)
Interest income	-	78,000
Administrative expenses	-	(4,000)
Transfer out of liability	2,105,000	-
Actuarial gains	-	310,000
Deficit at the end of the year	<u>-</u>	<u>(2,105,000)</u>

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

Scheme liabilities

Changes in the present value of the scheme liabilities are as follows:

	2022	2021
	£	£
As at start of year	7,505,000	6,874,000
Current service costs	-	190,000
Interest costs	-	117,000
Contributions by scheme participants	-	29,000
Actuarial losses	-	355,000
Benefits paid	-	(60,000)
Liabilities transferred out	(7,505,000)	-
As at end of year	<u>-</u>	<u>7,505,000</u>
Present value of unfunded scheme liabilities	<u>-</u>	<u>7,505,000</u>

Scheme assets

Changes in the fair value of the scheme assets are as follows:

	2022	2021
	£	£
As at start of year	5,400,000	4,589,000
Expected return on scheme assets	-	78,000
Actuarial (losses)/gains	-	665,000
Administrative expenses	-	(4,000)
Contributions by the employer	-	103,000
Contributions by scheme participants	-	29,000
Benefits paid	-	(60,000)
Assets transferred out	(5,400,000)	-
As at end of year	<u>-</u>	<u>5,400,000</u>

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

20 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Related party transactions

During the year, 3 trustees (2020 - 3) were service users of the charity. There are no other related party transactions during the year.

21 Analysis of funds

	At 1 October 2021	Incoming resources	Resources expended	Other recognised gains/(losses)	At 30 September 2022
	£	£	£	£	£
General Funds					
General Funds	944,682	1,886,986	(1,903,737)	-	927,931
Pension Reserve	(2,105,000)	-	2,105,000	-	-
	<u>(1,160,318)</u>	<u>1,886,986</u>	<u>201,263</u>	<u>-</u>	<u>927,931</u>
Restricted Funds					
Sobell Foundation	3,471	-	(3,471)	-	-
AAS Big Lottery	29,191	46,900	(76,091)	-	-
English Lakes	797	-	(797)	-	-
Children in Need	21,453	-	(21,453)	-	-
Other Restricted Funds	9,610	-	(9,246)	-	364
Infection control grants	-	22,184	(22,184)	-	-
CCC - Hoist	-	-	-	-	-
Sport England - around the world challenge	-	1,974	(1,974)	-	-
Cumbria Foundation - Covid-19 Response	20,000	-	(20,000)	-	-
Heritage Lottery Fund - hearing our voice	3,385	-	(3,385)	-	-
CCC - HAF school meals	3,340	-	(3,340)	-	-
Workforce training grant	2,060	-	(2,060)	-	-
CCC - Market Sustainability Grant	-	54,200	(54,200)	-	-
CCC - Targeted Short Breaks	-	5,483	(5,483)	-	-
CCC - HAF days out	-	2,780	(2,780)	-	-
Grace Little Centre	-	5,000	-	-	5,000
Workforce recruitment and retention	-	8,669	(8,669)	-	-
	<u>93,307</u>	<u>147,190</u>	<u>(235,133)</u>	<u>-</u>	<u>5,364</u>
	<u>(1,067,011)</u>	<u>2,034,176</u>	<u>(33,870)</u>	<u>-</u>	<u>933,295</u>

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

Restricted funds:

Sobell Foundation - A contribution to Doves café costs including the purchase of the coffee machine.

AAS Big Lottery – To help reduce loneliness, increase activity and opportunities to make friends for people with learning disabilities by setting up a hub, providing leisure and sporting activities in the community.

English Lakes – Grant funding to provide play (a swing) and sensory equipment at Huntley Avenue Children's Home.

Children in Need – Grant income provided for children's holidays.

Other Restricted Funds – Made up at the year end of several trivial funds. These largely relate to Covid-19 support grants, to support care services during the pandemic.

Infection control grants – The main purpose of this fund is to support adult social care providers to reduce the rate of COVID-19 transmission in and between care homes.

CCC – Hoist – Grant received to fund the costs relating to the purchase of the hoist in California House.

Sport England – around the world challenge – A fund designed to support and encourage members to keep fit.

Cumbria Foundation – Covid-19 Response – This fund relates to grants received to support care services during the pandemic, for example sick cover needed in relation to Covid-19, as well as the extra cleaning costs needed.

Heritage Lottery Fund – hearing our voice – A project that focuses on Mencap's clients making a video of how the pandemic has affected their lives.

CCC – HAF school meals – Grant used to provide children meals during the holiday periods.

Workforce training grant – A grant designed to develop the knowledge and skills of Mencap's workforce.

CCC - Market sustainability grant - A grant designed to secure the longevity of the charity, utilised to enhance staff salaries and thus recruitment and retention of staff for adult social care.

CCC - Targeted short breaks - A grant to provide funding for targetted short break activities and days out for children with disabilities.

Grace Little Centre - A grant to cover repair and paint works of the centre.

Workforce recruitment and retention - Grant received to attract and retain staff in the sector.

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

..... continued

Prior period

	At 1 October 2020	Incoming resources	Resources expended	Transfers	Other recognised gains/(losse s)	At 30 September 2021
	£	£	£	£	£	£
General Funds						
General Funds	1,036,346	2,663,267	(2,761,200)	6,269	-	944,682
Pension Reserve	(2,285,000)	-	(130,000)	-	310,000	(2,105,000)
	<u>(1,248,654)</u>	<u>2,663,267</u>	<u>(2,891,200)</u>	<u>6,269</u>	<u>310,000</u>	<u>(1,160,318)</u>
Restricted Funds						
Gannet Foundation (Sensory Equipment)	4,360	-	(4,360)	-	-	-
Sobell Foundation Heritage Lottery Fund Royal Mencap (Virtual Marathon)	4,309	-	(838)	-	-	3,471
AAS Big Lottery Children's ShortBreaks and Autism English Lakes	500	-	(500)	-	-	-
Children in Need Cumbria Youth Alliance - Emotional Resilience	9,410	46,035	(26,254)	-	-	29,191
Police CC - Think Safe, Keep Safe Other restricted funds	797	-	-	-	-	797
Royal Mencap Society - let's get digital	-	23,971	(2,518)	-	-	21,453
PCC - Covid 19 Recovery Community Fund Infection control grants	-	3,000	(3,000)	-	-	-
CCC - Hoist Sport England - around the world challenge Cumbria Foundation - Covid 19 Response	-	3,000	(3,000)	-	-	-
Royal Mencap - healthier me project	10,800	10,985	(12,175)	-	-	9,610
	-	2,700	(2,000)	(700)	-	-
	-	4,700	(4,700)	-	-	-
	-	63,080	(63,080)	-	-	-
	-	5,000	(436)	(4,564)	-	-
	-	3,948	(3,948)	-	-	-
	-	20,000	-	-	-	20,000
	-	3,500	(3,500)	-	-	-

Carlisle Mencap Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

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Heritage Lottery Fund - hearing our voice	-	10,000	(5,610)	(1,005)	-	3,385
CCC - HAF school meals	-	6,982	(3,642)	-	-	3,340
Workforce training grant	-	6,800	(4,740)	-	-	2,060
Active Cumbria	-	4,000	(4,000)	-	-	-
	<u>30,176</u>	<u>217,701</u>	<u>(148,301)</u>	<u>(6,269)</u>	<u>-</u>	<u>93,307</u>
	<u>(1,218,478)</u>	<u>2,880,968</u>	<u>(3,039,501)</u>	<u>-</u>	<u>310,000</u>	<u>(1,067,011)</u>

22 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	844,543	-	844,543	866,822
Current assets	253,119	18,414	271,533	470,384
Creditors: Amounts falling due within one year	(168,406)	(13,050)	(181,456)	(284,217)
Creditors: Amounts falling due after more than one year	(1,325)	-	(1,325)	(15,000)
Pension liabilities	-	-	-	(2,105,000)
Net assets	<u>927,931</u>	<u>5,364</u>	<u>933,295</u>	<u>(1,067,011)</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	866,822	-	866,822	894,685
Current assets	350,077	120,307	470,384	505,939
Creditors: Amounts falling due within one year	(272,217)	(12,000)	(284,217)	(307,102)
Creditors: Amounts falling due after more than one year	-	(15,000)	(15,000)	(27,000)
Pension liabilities	(2,105,000)	-	(2,105,000)	(2,285,000)
Net assets	<u>(1,160,318)</u>	<u>93,307</u>	<u>(1,067,011)</u>	<u>(1,218,478)</u>