

Charity registration number 1115348 (England and Wales)

Company registration number 05595628

**CARLISLE MENCAP LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CARLISLE MENCAP LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs C Bowditch	
	Mr T Baty	
	Mr S Bowditch	
	Mrs C Bowman	
	Mrs E Harkness	
	Mrs J Harland	
	Mrs S McBean	
	Mrs G Ternent	
<b>Secretary</b>	Mr R Toone	
<b>Senior management</b>	R Toone	CEO
	W Wilson	Head of Quality and Compliance
	S McMillan	Head of People and Process
	J Bazydlo	Head of Finance
<b>Charity number (England and Wales)</b>	1115348	
<b>Company number</b>	05595628	
<b>Registered office</b>	Unit J3	
	Duchess Avenue	
	Kingmoor Park North	
	Carlisle	
	Cumbria	
	CA6 4SN	
<b>Auditor</b>	Saint & Co.	
	Sterling House	
	Wavell Drive	
	Rosehill	
	Carlisle	
	CA1 2SA	

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# CARLISLE MENCAP LIMITED

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# CARLISLE MENCAP LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

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

The aims, objectives and activities of the charity are reviewed regularly, and achievements assessed. 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)'.

The year to 31st March 2025 has been one of significant change within the charity with a new CEO joining and a reorganisation of the senior management structure. The trustees would like to take the opportunity to thank former CEO Catherine Burn for all her work during her tenure, particularly in moving the charity towards a sustainable financial position.

The transfer of council functions to two unitary authorities in April 2023 has continued to have an impact during the reporting period as the commissioning of services continues to be segregated.

We would like to record our thanks to the highly skilled staff team who show so much dedication and commitment to their work with Carlisle Mencap and continue to meet the challenges presented by a difficult labour market within the care sector as a whole. Carlisle Mencap has robust recruitment processes, including the use of Disclosure and Barring Service checks for staff and volunteers. We are committed to continuous improvement in this area to ensure we are a welcoming and inclusive organisation, true to our values.

#### *Activities*

During the year services were delivered in the following areas:

##### 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 via Cumberland Council and the local NHS.

##### 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, 365 days a year, in the community for clients in their own homes. This service comprises five houses and 12 clients during the period.

##### Grace Little Centre

The Centre continued to be used for a variety of services including Adult Day Opportunities, Children's Outreach activities, holiday activity clubs, training and group meetings.

# CARLISLE MENCAP LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 into the community to do an activity.

#### Saturday Club and Holiday Play Schemes

We are commissioned by NHS to provide short term non-residential care for disabled children. These services have operated at full capacity this year.

#### Targeted Short Breaks holiday and weekend activities

We are commissioned by Cumberland 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.

#### 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 Royal Mencap we have delivered the Tizard Centre programme of pre-diagnosis support to parents of children under five years of age as part of the national Randomised Control Trial. The final report for this programme was delivered this year.

#### 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. During the reporting period these services moved to separate contracts with Westmorland & Furness and Cumberland Councils.

#### Adult Day Opportunities

Adult Social Care funded Day Opportunities continued through the year being delivered from the Grace Little Centre and other community settings. This service is developing well and offers a range of life and social skill development opportunities.

#### Waiting Well

Developed and delivered a waiting well service to support people on the elective surgery waiting list in partnership with North East and North Cumbria Integrated Care Board and third sector partners. A tailored programme of support and assistance to access community-based activities to maintain people's mental and physical health and wellbeing while waiting for planned surgery.

# CARLISLE MENCAP LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Achievements and performance**

#### *Significant activities and achievements against objectives*

##### Notable achievements -

- We provided 24x7 support to 12 adults in 5 Supported Living houses.
- The respite service we provide from California House has performed well, responding to planned and emergency stays as needed. The service has increased the proportion of income from NHS services throughout the year.
- We bid for, and won, a renewed but revised framework contract with Cumberland Council for Adult Day opportunities allowing the continuation of this important work.
- There have been no inspection reports for any services during the year.
- 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.
- Successfully delivered the Department of Education Holiday and Food programme HAF, in Carlisle.
- Delivered the county wide revised Family Autism Service.
- Delivered a programme of Early Positive Approaches to Support, EPAtS as part of the nation Randomised Control Trial conducted by the Tizard Centre, University of Kent.
- Delivered the waiting well service to support people on the elective surgery waiting list. Building a strong, supportive relationship with North East and North Cumbria (NENC) Integrated Care Board and third sector partners.
- Continued to deliver Carlisle Active a programme of social events for adults.

#### *Significant factors*

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

#### *Fundraising practices*

The charity does not use any outside fundraisers. Main fundraising activities, are grant applications undertaken by the CEO and wider management team.

#### *Investment performance*

##### 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**

The financial position has improved steadily throughout the year and the combination of enhancing existing contracts and strong financial controls, gives the Trustees confidence in the long term sustainability of the charity.

The results for the year show an excess income of £301,069. Overall funds carried forward amount to £1,332,340, being restricted funds of £7,014 and unrestricted funds of £1,325,326. Free reserves are £549,881.

#### *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.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The charity has been working hard to recover this level reserves and remain on course to meet this obligation. Reserves are monitored by the Trustees bi-monthly. The Trustees are satisfied with the current reserves position.

# CARLISLE MENCAP LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### *Major risks*

#### 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.

### **Plans for future periods**

Looking ahead, Carlisle Mencap remains committed to building on our achievements and responding proactively to the evolving needs of our community. Over the coming periods, our strategic priorities will include:

#### Strengthening Staff Wellbeing and Reward

We recognise that our staff are central to delivering high-quality services. In the next period, we will continue to invest in staff wellbeing initiatives and review our reward structures to ensure our team feels valued and supported.

#### Developing Our Children's Services

We will further develop our children's services, expanding our offer to meet growing demand. Our aim is to provide innovative, inclusive, and responsive services that support children and their families, ensuring every child has access to opportunities for growth and enrichment.

#### Increasing Service User Lived Experience into Decision Making

We are committed to embedding the voices of our service users at the heart of our decision-making processes. We will strengthen mechanisms for service user involvement, ensuring their lived experiences inform our strategy, service design, and delivery.

#### Increased Focus on Partnerships and Fundraising

To sustain and grow our impact, we will place greater emphasis on developing strategic partnerships and diversifying our fundraising activities. By working collaboratively with local authorities, health partners, and community organisations, and by engaging new supporters, we aim to secure additional resources and extend our reach.

#### Recruitment to Our Board of Trustees

We recognise the importance of a diverse and skilled Board in guiding our charity. In the coming period, we will actively recruit new trustees, seeking individuals with a range of backgrounds and expertise to strengthen our governance and ensure robust oversight of our activities.

#### Service Growth in Existing and New Areas

Building on our strong foundation, we will seek opportunities to grow our services both within our current areas of operation and in new locations where there is unmet need. This will involve ongoing assessment of community needs, piloting new initiatives, and scaling successful programmes to maximise our positive impact.

These priorities reflect our ongoing commitment to delivering high-quality, person-centred services and ensuring Carlisle Mencap remains a resilient, forward-looking organisation.

# CARLISLE MENCAP LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Structure, governance and management

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.

At the last Annual General Meeting on 13th January 2025 the members of Carlisle Mencap unanimously voted to apply to the Charities Commission to change the objects of the charity to match those of Royal Mencap as it felt these more accurately reflected the values and mission of the charity. The proposal was for the new objects to be:

- Advancing the health, education and the well-being of people with a learning disability and their families and carers (the beneficiaries) by providing, procuring or facilitating care, services and facilities and to advance equality and diversity for people with a learning disability.

At the AGM the members of Carlisle Mencap Limited also unanimously voted to convert Carlisle Mencap from a Registered Charity owned by members who appoint the trustees, to a Charitable Incorporated Organisation (CIO) where members and trustees are the same individuals (Foundation) so that current members (apart from trustees) are no longer personally liable for the organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs C Bowditch

Mr T Baty

Mr S Bowditch

Mrs C Bowman

Mrs E Harkness

Mrs J Harland

Mrs S McBean

Mrs G Ternent

Mr N Steel

(Resigned 4 February 2025)

Mr N Braiden

(Resigned 3 February 2025)

### *Recruitment and appointment of trustees*

New Trustees are recruited through an open recruitment system. They are given an overview of the organisation by the Chief Executive. Trustees are inducted and given training in their role by the Chief Executive. All take part in child protection training.

The Trustees meet bi-monthly to discuss policy and strategy. There is an additional finance sub-committee which meets bi-monthly 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 – they are supported by 3 Heads of department who manage the staff teams.

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.



# CARLISLE MENCAP LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Carlisle Mencap Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Saint & Co. be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Mrs C Bowditch

**Trustee**

13 October 2025

# CARLISLE MENCAP LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CARLISLE MENCAP LIMITED

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#### Opinion

We have audited the financial statements of Carlisle Mencap Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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

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.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

# CARLISLE MENCAP LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CARLISLE MENCAP LIMITED

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### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 control as the trustees 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

# CARLISLE MENCAP LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CARLISLE MENCAP LIMITED

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We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
  - performed analytical procedures to identify any unusual or unexpected relationships;
  - tested journal entries to identify unusual transactions;
  - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
  - investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saint & Co.  
Statutory Auditor & Chartered Accountants  
Sterling House  
Wavell Drive  
Rosehill  
Carlisle  
CA1 2SA  
21 October 2025

Saint & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# CARLISLE MENCAP LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	124,571	115,093	239,664	101,411	127,539	228,950
Charitable activities	4	2,263,564	-	2,263,564	2,784,834	-	2,784,834
Investments	5	991	-	991	983	-	983
<b>Total income</b>		2,389,126	115,093	2,504,219	2,887,228	127,539	3,014,767
<b>Expenditure on:</b>							
Charitable activities	6	2,091,819	111,331	2,203,150	2,787,504	129,287	2,916,791
<b>Total expenditure</b>		2,091,819	111,331	2,203,150	2,787,504	129,287	2,916,791
<b>Net income</b>		297,307	3,762	301,069	99,724	(1,748)	97,976
Transfers between funds		-	-	-	364	(364)	-
<b>Net movement in funds</b>	8	297,307	3,762	301,069	100,088	(2,112)	97,976
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		1,028,019	3,252	1,031,271	927,931	5,364	933,295
<b>Fund balances at 31 March 2025</b>		1,325,326	7,014	1,332,340	1,028,019	3,252	1,031,271

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CARLISLE MENCAP LIMITED

## BALANCE SHEET

**AS AT 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		775,445		803,483
<b>Current assets</b>					
Debtors	13	398,989		230,354	
Cash at bank and in hand		455,842		513,393	
		854,831		743,747	
<b>Creditors: amounts falling due within one year</b>	14	(297,936)		(515,959)	
<b>Net current assets</b>			556,895		227,788
<b>Total assets less current liabilities</b>			1,332,340		1,031,271
<b>The funds of the charity</b>					
Restricted income funds	17		7,014		3,252
Unrestricted funds	18		1,325,326		1,028,019
			1,332,340		1,031,271

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 13 October 2025

Mrs C Bowditch  
**Trustee**

Mrs G Ternent  
**Trustee**

Company registration number 05595628 (England and Wales)

# CARLISLE MENCAP LIMITED

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	24		(55,310)		398,240
<b>Investing activities</b>					
Purchase of tangible fixed assets		(3,232)		(3,287)	
Investment income received		991		983	
<b>Net cash used in investing activities</b>			(2,241)		(2,304)
<b>Financing activities</b>					
Repayment of borrowings		-		(15,000)	
<b>Net cash used in financing activities</b>			-		(15,000)
<b>Net (decrease)/increase in cash and cash equivalents</b>			(57,551)		380,936
Cash and cash equivalents at beginning of year			513,393		132,457
<b>Cash and cash equivalents at end of year</b>			455,842		513,393

**CARLISLE MENCAP LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**Charity information**

Carlisle Mencap Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit J3, Duchess Avenue, Kingmoor Park North, Carlisle, Cumbria, CA6 4SN.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.



# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The charity only capitalises assets costing £500 or more.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Leasehold land and buildings	2% straight line basis
Fixtures and fittings	25% reducing balance basis or 25% straight line basis
Motor vehicles	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 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.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.13 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, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	672	-	672	32,327	-	32,327
Grants	123,899	115,093	238,992	69,084	127,539	196,623
	<u>124,571</u>	<u>115,093</u>	<u>239,664</u>	<u>101,411</u>	<u>127,539</u>	<u>228,950</u>

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Services provided under contract	2,249,258	2,771,335
Other income	14,306	13,499
	<u>2,263,564</u>	<u>2,784,834</u>

#### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>991</u>	<u>983</u>

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	1,718,978	2,076,450
Depreciation and impairment	21,181	31,767
Premises expenses	18,330	38,582
Insurance	9,561	21,530
Maintenance & Cleaning	30,970	33,564
Telephone	7,988	10,988
IT Costs	2,870	913
Printing, Postage & Stationery	-	1,884
Staff Training	9,240	18,429
Other Expenses	2,355	3,454
Project costs	7,539	25,276
Motor & Travel expenses	21,725	22,876
Legal & Professional fees	249	-
Bad debts	-	459
	<u>1,850,986</u>	<u>2,286,172</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	304,423	556,255
Governance	47,741	74,364
	<u>2,203,150</u>	<u>2,916,791</u>
<b>Analysis by fund</b>		
Unrestricted funds	2,091,819	2,787,504
Restricted funds	111,331	129,287
	<u>2,203,150</u>	<u>2,916,791</u>

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	197,100	404,297
Depreciation	5,656	12,580
Staff training	3,391	5,637
Insurance	9,139	12,472
Premises costs	31,302	50,128
Maintenance & Cleaning	7,055	11,695
Telephone	7,690	9,997
IT Costs	16,051	32,137
Printing, Postage & Stationery	914	2,503
Other Expenses	7,231	9,827
Motor & Travel Expenses	136	107
Interest payable	18,758	4,875
Governance costs	47,741	74,364
	<u>352,164</u>	<u>630,619</u>

#### Analysed between:

Charitable activities	352,164	630,619
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	2025 £	2024 £
<b>Governance costs comprise:</b>		
Loss on disposal of tangible fixed assets	4,433	-
Audit fees	8,280	13,396
Accountancy	5,629	20,297
Legal and professional	29,399	40,671
	<u>47,741</u>	<u>74,364</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,280	13,396
Depreciation of owned tangible fixed assets	26,837	44,347
Loss on disposal of tangible fixed assets	4,433	-
	<u></u>	<u></u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management and administration	9	8
Activities in furtherance of charitable objectives	77	71
Total	86	79

Employment costs	2025 £	2024 £
Wages and salaries	1,765,140	2,275,847
Social security costs	123,772	162,991
Other pension costs	27,166	41,909
	1,916,078	2,480,747

Redundancy and termination payments totalling £nil (2024: £18,843) were made in the reporting period.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£80,001-90,000	-	1

The 2024 figures were for a period of 18 months.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	182,465	466,759

#### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	377,311	644,185	104,286	56,695	1,182,477
Additions	-	-	3,232	-	3,232
Disposals	-	-	(28,531)	-	(28,531)
At 31 March 2025	377,311	644,185	78,987	56,695	1,157,178
<b>Depreciation and impairment</b>					
At 1 April 2024	88,291	152,517	83,632	54,554	378,994
Depreciation charged in the year	7,546	12,885	5,870	536	26,837
Eliminated in respect of disposals	-	-	(24,098)	-	(24,098)
At 31 March 2025	95,837	165,402	65,404	55,090	381,733
<b>Carrying amount</b>					
At 31 March 2025	281,474	478,783	13,583	1,605	775,445
At 31 March 2024	289,020	491,668	20,653	2,142	803,483

#### 13 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	327,363	167,761
Prepayments and accrued income	71,626	62,593
	398,989	230,354

#### 14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		38,784	30,337
Deferred income	15	132,650	252,523
Trade creditors		40,485	63,766
Other creditors		67,479	44,908
Accruals		18,538	124,425
		297,936	515,959

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Deferred income

	2025 £	2024 £
Other deferred income	132,650	252,523

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	132,650	252,523
Movements in the year:		
Deferred income at 1 April 2024	252,523	10,971
Released from previous periods	(211,040)	(10,971)
Resources deferred in the year	91,167	252,523
Deferred income at 31 March 2025	132,650	252,523

#### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	27,166	41,909

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Children in Need	3,252	(3,252)	-	-	-
CCC - HAF Days out	-	10,121	(10,121)	-	-
REACH	-	12,800	(5,786)	-	7,014
NHS Playscheme & Saturday club	-	95,424	(95,424)	-	-
	3,252	115,093	(111,331)	-	7,014



# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

(Continued)

Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
AAS Big Lottery	-	96,450	(96,450)	-	-
Children in Need	-	24,450	(21,198)	-	3,252
Other Restricted funds	364	-	-	(364)	-
CCC - HAF days out	-	6,639	(6,639)	-	-
Grace Little Centre	5,000	-	(5,000)	-	-
	<u>5,364</u>	<u>127,539</u>	<u>(129,287)</u>	<u>(364)</u>	<u>3,252</u>

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.

Children In Need - Grant income provided for children's holidays.

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

HAF - Provide healthy meals and holiday activities.

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>1,028,019</u>	<u>2,389,126</u>	<u>(2,091,819)</u>	<u>-</u>	<u>1,325,326</u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>927,931</u>	<u>2,887,228</u>	<u>(2,787,504)</u>	<u>364</u>	<u>1,028,019</u>

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	775,445	-	775,445
Current assets/(liabilities)	549,881	7,014	556,895
	<u>1,325,326</u>	<u>7,014</u>	<u>1,332,340</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	803,483	-	803,483
Current assets/(liabilities)	224,536	3,252	227,788
	<u>1,028,019</u>	<u>3,252</u>	<u>1,031,271</u>

#### 20 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	8,670	24,882
Between two and five years	1,192	2,377
In over five years	13,100	-
	<u>22,962</u>	<u>27,259</u>

The operating lease expense recognised in the Statement of Financial Activities in the period is £26,919 (2024: £38,027).

#### 21 Events after the reporting date

The trustees are awaiting confirmation from the Charities Commission to change the organisation into a Charitable Incorporated Organisation (CIO). It is expected, if approval is obtained, this will occur by 31 March 2026.

#### 22 Related party transactions

# CARLISLE MENCAP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 22 Related party transactions

(Continued)

During the year 3 trustees (2024: 3 trustees) were service users of the charity. In addition the dependent of another trustee is also a service user. They did not receive any favourable rates or terms. There were no other related party transactions during the year.

### 23 Member's liability

The charity is a private limited company 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.

24	Cash (absorbed by)/generated from operations	2025 £	2024 £
	Surplus for the year	301,069	97,976
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(991)	(983)
	Loss on disposal of tangible fixed assets	4,433	-
	Depreciation and impairment of tangible fixed assets	26,837	44,347
	<b>Movements in working capital:</b>		
	(Increase) in debtors	(168,635)	(91,290)
	(Decrease)/increase in creditors	(98,150)	106,638
	(Decrease)/increase in deferred income	(119,873)	241,552
	<b>Cash (absorbed by)/generated from operations</b>	<b>(55,310)</b>	<b>398,240</b>

### 25 Analysis of changes in net funds

The charity had no material debt during the year.