

**SHEFFIELD MENCAP LIMITED**

(A company limited by guarantee and not having a share capital)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**SHEFFIELD MENCAP LIMITED**

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**FOR THE YEAR ENDED 31 MARCH 2014**

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**SHEFFIELD MENCAP LIMITED**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2014**

**STATUS** The organisation is a charitable company limited by guarantee and governed by its memorandum and articles of association. The charity exists as a separate legal entity and is independent of the national charity Mencap.

**DIRECTORS & TRUSTEES** The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. In accordance with the Articles of Association the trustees are nominated and elected by the members on an annual basis in general meetings. The elected trustees have the power to co-opt other members to the executive board of directors (known as the committee) to fill specialist roles. Although no formal training or induction programme is utilised the trustees are normally elected on the basis that they are suitably experienced to carry out the functions expected from members of the board.

The trustees serving during the period and since the period end were as follows:

C. Booth	- Chair	
P. M. Hooton		- resigned June 2013
R. Arden	- Treasurer	
N. Morgan		
P. Carey		
C. Gamble		
S. Brownett		
L. Ward		
P. Wallace		- resigned April 2014
R. Kirkham		
C. Walker		
D. Wand		- appointed May 2014
J.M. Michel		- appointed July 2014
G. Birkett		- appointed August 2014
G. Drabble		- appointed August 2014

**COMPANY SECRETARY** J. Sullivan

**GENERAL MANAGER** J. Sullivan

**COMPANY NUMBER** 3168775

**CHARITY NUMBER** 1056155

**REGISTERED OFFICE** Norfolk Lodge  
Park Grange Road  
Sheffield  
S2 3QF

**HON. SOLICITORS** AMS Law  
35-47 North Church Street  
Sheffield  
S1 2DH

**BANKERS** Lloyds TSB Bank plc  
City Branch  
Church Street  
Sheffield

**STATUTORY AUDITORS** Tingle Ashmore Ltd  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

## **SHEFFIELD MENCAP LIMITED**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MARCH 2014**

The trustees present their report and financial statements for the year ended 31 March 2014. (The previous report was for the year ended 31 March 2013).

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities, (SORP 2005), issued in March 2005.

#### **Objects and activities of the charity**

The charity exists to provide and support activities and services that improve the quality of life for people with learning disabilities and their carers, in Sheffield. To achieve this object, the charity operates a number of projects.

#### **Public benefit**

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in this Annual Report, demonstrates that the charity delivers public benefit.

#### **Organisation**

The board of directors / trustees (known as "the executive committee") of up to 12 members who meet bi-monthly administer the charity. A general manager is appointed by the trustees to manage the day-to-day operations of the charity. The list of the trustees and method of election are given in full on page 1.

#### **Review of results**

The net resources expended for the year amounted to £76,591 (2013 incoming £30,557). Of this net amount, general funds decreased by £14,200 and restricted funds decreased by £62,391. General funds now stand at £775,810 (2013 - £790,010).

#### **Social activities & projects**

This social function of the charity includes the following projects:

- **Gateway**

Our long-established evening social and leisure service runs on four nights each week and continues to attract large numbers of members. There are over 100 people attending on some nights. There are two adult evenings and a teens night, all of which depend on the utilisation of numerous volunteers in respect of transport and the activities concerned. A varied range of Music, Art, Sport and Cooking activities are provided, and there are arranged weekends away and day trips during the summer.

- **Day Services**

On Thursdays and Fridays we host a lively day services provision for adults (over 18s). Places and transport for 19 people is funded by Sheffield City Council and more spaces are available for people who can fund their place using their own budgets. The group takes part in a huge range of activities from arts, cooking & baking and sport to gardening and an advocacy group.

- **Snoezelen**

Our sensory room continues to prove popular. It provides a tranquil environment for an individual or a small group to enjoy the sensations of light, colour, sound and touch. The room is available for individual bookings.

- **Sunday Lunch Club**

Sunday Lunch Club provides a valued opportunity for older carers and sometimes the person they care for to meet up every month for fun, friendship and a hot three course meal.

- **Coffee Bar**

The hub of Norfolk Lodge, our coffee bar, is in use all day and throughout the evening and is used by every group.

- **Shine Out Saturdays**

This is a performing and creative arts group for up to 20 young people aged 8 to 16 with learning disabilities. They meet every Saturday morning to take part in dancing, singing, drama, playing musical instruments, painting and generally making new friends.

**SHEFFIELD MENCAP LIMITED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2014**

**Training & Support Projects**

This function of the charity includes the following projects:

- **Learning Hub**

We are currently providing accredited and non-accredited college courses for students. The courses teach and develop key life skills to help them to be more independent. Some members of the group also study skills for working life. The funding is generated through learners able to buy themselves a place with their own budget.

- **Sharing Caring Project**

This highly valued service provides practical support to family carers of people with learning disabilities. Originally supporting older family carers, the project now has a wider remit to support all carers of adults with learning disabilities. Regular newsletters, lunch groups, telephone advice and support group meetings are all part of the Sharing Caring Project mix, and there is a specialist worker who works with families from Sheffield's Pakistani community.

- **Adult Out & About**

Out and About works with volunteers to provide a flexible short breaks service to people with a learning disability and their family carers. The project does this mainly through small group activities in the community.

- **Children's Services**

We provide several projects for our young people, including SNIPS, a flexible short breaks service running on Saturdays and in school holidays, Shine Out on Saturdays, which provides arts and drama workshops and a Friday evening social club.

**Reserves policy**

The executive committee have developed a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) the charity holds should be sixmonths of the resources expended. At this level, the trustees feel that they would be able to carry on the charity's activities in the event of a significant drop in funding. It would then be necessary to consider how funding would be replaced or the activities of the organisation changed.

**Future strategy**

Sheffield Mencap's strategic development has three main strands:

- 1) The development and improvement of our existing services and securing appropriate funding to sustain their long term viability;
- 2) The development of new services as funding allows and in line with our aims and objectives; and
- 3) The continued development of partnership activities with other local agencies to improve city-wide services for people with learning disabilities and their carers;

**Investment policy**

In accordance with the company's Memorandum and Articles of Association, the trustees have power to invest monies of the Charity not immediately required for its purposes, as may be thought fit. At present this is managed by regular movement of monies between our current account and a fixed term business bond. The management committee will consider suitable other investments, securities or properties at such time as the level of reserves justifies a change in the current arrangements.

**Principal funding sources**

Sheffield City Council. The introduction of individual budgets has resulted in the majority of people who choose to use our services paying for their place.

**SHEFFIELD MENCAP LIMITED**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2014**

**Risk review**

We continue to implement the findings of a detailed risk assessment undertaken both by staff and trustees, which resulted in the establishment of a range of actions to be initiated by individuals, projects groups and the organisation as a whole. We are committed to identifying and reducing all risks associated with the running of Sheffield Mencap.

**Trustees' responsibilities**

The trustees (who are also directors of Sheffield 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 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 charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**Members of the executive committee and members of the charity**

Members of the executive committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1. No remuneration or expenses are paid to the directors in respect of their duties as trustees.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

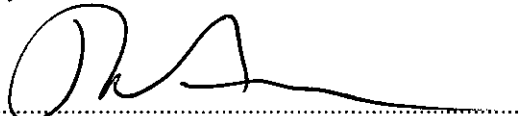
**Auditors**

Tingle Ashmore Limited were appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

**Approval**

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Approved by the executive committee on 27/11/14 and signed on its behalf by:



R Alden - Director and Trustee

R Alden

**SHEFFIELD MENCAP LIMITED**

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**Independent Auditor's Report to the members of Sheffield Mencap Limited**

We have audited the financial statements of Sheffield Mencap Limited for the year ended 31st March 2014 set out on pages 6 to 15. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the 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.

**Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees (who are also the directors of the charity 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2014, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.


**Opinion on other matter prescribed by the Companies Act 2006**


In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

- 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; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

  
Brendan Ashmore ACA  
Senior Statutory Auditor  
For and on behalf of Tingle Ashmore Ltd  
Chartered Accountants and Statutory Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

dated  .....

**SHEFFIELD MENCAP LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)**

**FOR THE YEAR ENDED 31 MARCH 2014**

	Notes	YEAR END 31 MAR 14 RESTRICTED £	YEAR END 31 MAR 14 UNRESTRICTED £	YEAR END 31 MAR 14 TOTAL £	YEAR END 31 MAR 13 TOTAL £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income:					
Donations, legacies & similar income	2	56,763	110,744	<b>167,507</b>	144,253
Incoming resources from charitable activities:					
for social activities & projects	3	13,109	213,935	<b>227,044</b>	186,709
for training & support projects	4	70,692	319,017	<b>389,709</b>	500,446
for management & administration	5	-	45,000	<b>45,000</b>	45,329
Activities for generating funds:					
Sales & others	6	-	16,103	<b>16,103</b>	17,685
Investment income and interest	7	-	3,667	<b>3,667</b>	7,811
<b>Total incoming resources</b>		<u>140,564</u>	<u>708,466</u>	<u><b>849,030</b></u>	<u>902,233</u>
<b>Resources expended</b>					
Cost of generating funds:					
Fund-raising		-	6,118	<b>6,118</b>	17,201
Charitable expenditure:					
Social activities & projects		57,340	226,980	<b>284,320</b>	237,856
Training & support projects		140,510	481,151	<b>621,661</b>	603,388
Governance		-	13,522	<b>13,522</b>	13,231
<b>Total resources expended</b>	8	<u>197,850</u>	<u>727,771</u>	<u><b>925,621</b></u>	<u>871,676</u>
Net (expenditure) / income for the year	9	(57,286)	(19,305)	<b>(76,591)</b>	30,557
Transfer between funds	18	<u>(5,105)</u>	<u>5,105</u>	<u>-</u>	<u>-</u>
Net movement in funds for the year		(62,391)	(14,200)	<b>(76,591)</b>	30,557
Funds brought forward at 1 Apr 2013		<u>80,825</u>	<u>790,010</u>	<u><b>870,835</b></u>	<u>840,278</u>
Funds carried forward at 31 Mar 2014		<u>18,434</u>	<u>775,810</u>	<u><b>794,244</b></u>	<u>870,835</u>



**SHEFFIELD MENCAP LIMITED**

**BALANCE SHEET**

**AS AT 31 MARCH 2014**

	Notes	31 MAR 14		31 MAR 13
		£	£	£
<b>Fixed Assets</b>				
Tangible Assets	12		219,845	219,182
Investments	13		<u>250</u>	<u>250</u>
			<b>220,095</b>	219,432
<b>Current Assets</b>				
Stock	14		1,271	1,330
Debtors and prepayments	15		186,438	167,375
Cash at bank and in hand			<u>440,413</u>	<u>513,302</u>
			<b>628,122</b>	682,007
<b>Creditors:</b>				
amounts falling due within one year	16		<u>53,973</u>	<u>30,604</u>
<b>Net current assets</b>			<u><b>574,149</b></u>	<u>651,403</u>
<b>Net assets</b>	17		<u><b>794,244</b></u>	<u>870,835</u>
<b>Funds</b>				
Restricted income funds			18,434	<u>80,825</u>
Unrestricted funds:				
General funds			485,965	500,828
Designated funds			<u>289,845</u>	<u>289,182</u>
Unrestricted funds (general)			<u>775,810</u>	<u>790,010</u>
<b>Total funds</b>	18		<u><b>794,244</b></u>	<u>870,835</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008).

Approved by the executive committee on 27 November 2014 and signed on its behalf by:

*[Signature]*  
R. Allen - Director and Trustee

*[Signature]*  
C Gamble - Director and Trustee

Company Number 3168775

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**1. Accounting policies**

a) Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in March 2005.

b) Incoming Resources

Voluntary income, donations and grants are accounted for as receivable by the Charity, except when donors specify that donations and grants given to the Charity, must be used in future accounting periods. This income is deferred until these periods. The charity includes legacies in the SOFA when the legacy has been received or if, before receipt, it becomes reasonably certain that the legacy will be received and that the value of the incoming resources can be measured with sufficient reliability.

c) Resources Expended

Expenditure is recognised when a liability is incurred.

- Cost allocation

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. A proportion of staff, establishment and other costs (management and administration expenditure) that is not directly attributable to individual projects/funds are allocated to the cost of running the project on a staff/time basis or on an agreed value with the fund provider

- Pension costs

The charity pays contributions into personal pension schemes on behalf of certain employees.

d) Fixed Assets

Fixed assets are recorded at cost or, in the case where fixed assets were donated have been brought into account at their approximate market value by way of transfer from the fixed asset account to donations received. Depreciation is charged on a reducing basis which is intended to write off the cost of the fixed assets over their estimated lives, which are reviewed, on an annual basis.

The rates used for this purpose are:-

Land and Buildings	2%
Fixture and Fittings	15%
Equipment	20%

e) Stock

Stock is included at the lower of cost and net realisable value.

f) Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

g) Fund accounting

Funds held by the charity are either :

- restricted – these are funds that can only be used for a particular restricted purpose within the objects of the charity. They are incoming resources on which the donor has laid down conditions.
- unrestricted general – incoming resources on which there is no restriction or designation.
- Designated fund – this has been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the Charity's own reserves or are general funds earmarked by the trustees for a particular purpose.

**2 Donations, legacies & similar income**

	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 13
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	56,763	34,909	91,672	135,106
Legacies	-	75,835	75,835	9,147
	<u>56,763</u>	<u>110,744</u>	<u>167,507</u>	<u>144,253</u>

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**3 Income for social activities & projects**

	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 13
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Gateway:				
- membership & newsletter	-	630	<b>630</b>	175
- subscriptions & activities	-	22,816	<b>22,816</b>	21,421
- events & trips	-	5,721	<b>5,721</b>	8,490
Day Services (Thu/Fri):				
- Sheffield City Council	13,109	-	<b>13,109</b>	30,014
- Course fees	-	124,086	<b>124,086</b>	84,918
- Activity income	-	12,098	<b>12,098</b>	12,953
Out and About direct payment	-	29,039	<b>29,039</b>	9,001
Coffee Bar	-	13,896	<b>13,896</b>	12,728
Snoezelen	-	252	<b>252</b>	304
Fitness Fanatics	-	3,644	<b>3,644</b>	2,172
Norfolk Lodge Lions Football Club	-	313	<b>313</b>	3,325
Sunday Lunch Club	-	1,440	<b>1,440</b>	1,208
	<b>13,109</b>	<b>213,935</b>	<b>227,044</b>	<b>186,709</b>

**4 Incoming resources for training & support projects**

	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 13
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Learning Hub:				
- Rotherham College	-	28,802	<b>28,802</b>	73,246
- Course fees & subs	-	164,715	<b>164,715</b>	116,105
- Cooking and activities	-	1,018	<b>1,018</b>	942
Holiday Hub	-	621	<b>621</b>	8,735
Sharing Caring Project (SCP):				
- Life Book	-	64	<b>64</b>	229
- Fees & other income	648	317	<b>965</b>	1,012
- Sheffield City Council	-	-	-	100,975
- Sheffield Care Trust	20,000	50,000	<b>70,000</b>	20,000
- Sheffield Wellbeing Consortium	37,804	-	<b>37,804</b>	18,916
- Winter Pressure Health Support	-	20,000	<b>20,000</b>	-
Support Planning (SP)	-	17,398	<b>17,398</b>	10,518
Empowering Older Families	-	-	-	52,700
Adult Out & About - Sheffield City Council	-	-	-	23,322
Carers Reps Support	12,240	-	<b>12,240</b>	12,087
Seven Hills School	-	5,284	<b>5,284</b>	26,304
SNIPS	-	30,798	<b>30,798</b>	35,355
	<b>70,692</b>	<b>319,017</b>	<b>389,709</b>	<b>500,446</b>

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**5 Incoming resources for management & administration**

	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 13
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Sheffield City Council	-	45,000	45,000	45,329

**6 Activities to generate funds**

	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 13
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	12,828	12,828	16,165
One to One reading	-	3,272	3,272	1,510
Public pay phone	-	3	3	10
	-	16,103	16,103	17,685

**7 Investment income and interest**

	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 14	YEAR END 31 MAR 13
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Bank interest received	-	3,663	3,663	7,801
Dividends - RSA Insurance Group Plc	-	4	4	10
	-	3,667	3,667	7,811

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**8 Total resources expended**

	Fund-raising	Social activities & projects	Training and support projects	Governance	YEAR END 31 MAR 14 TOTAL	YEAR END 31 MAR 13 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	2,112	22,056	13,167	-	37,335	41,170
Residual grant funds returned	-	7,324	-	-	7,324	-
Specialist workers	-	4,383	-	-	4,383	3,620
Purchases (goods for resale)	-	10,591	-	-	10,591	9,997
Client transport costs	-	21,262	9,122	-	30,384	27,448
Staff costs	-	88,955	342,281	-	431,236	430,752
Employers NI	-	2,367	19,679	-	22,046	24,883
Staff pensions	-	1,163	8,737	-	9,900	11,757
Staff training	-	-	1,301	-	1,301	345
Staff travel & sundry expenses	-	34	3,602	-	3,636	3,817
Volunteer expenses	-	447	1,029	-	1,476	1,762
Communications	-	372	2,600	-	2,972	3,723
Stationery	-	186	286	-	472	3,641
Website development	-	385	330	-	715	250
Repairs & renewals	-	315	-	-	315	3,701
Sundries	-	1,344	2,105	-	3,449	1,979
Bad debts	-	120	1,240	-	1,360	-
Audit fees	-	-	-	3,350	3,350	3,750
Financial Accounts	-	-	-	2,320	2,320	2,520
Room hire	-	-	4,510	-	4,510	7,930
Property repairs	-	4,673	673	-	5,346	3,198
Management & administration charges	-	39,815	109,700	-	149,515	119,950
Depreciation & profit/loss on assets disposals	-	-	-	-	-	1
Support cost allocation (see note 8a)	4,006	78,528	101,299	7,852	191,685	165,482
	<u>6,118</u>	<u>284,320</u>	<u>621,661</u>	<u>13,522</u>	<u>925,621</u>	<u>871,676</u>

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**8 Total resources expended cont.**

**8a Support costs allocated to activities (allocation basis)**

	Fund-raising	Social activities & projects	Training and support projects	Governance	YEAR END 31 MAR 14 TOTAL £	YEAR END 31 MAR 13 TOTAL £
Staff costs (staff numbers)	2,044	38,111	100,808	4,087	145,050	139,375
Employers NI (staff numbers)	145	2,894	6,945	289	10,273	10,419
Staff pensions (staff numbers)	167	3,332	7,996	333	11,828	13,112
Staff training (staff numbers)	45	908	2,179	91	3,223	689
Staff travel & sundry expenses (staff numbers)	13	258	619	26	916	597
Volunteer expenses (staff numbers)	16	322	773	32	1,143	572
Communications (staff numbers)	130	2,596	6,230	260	9,216	7,061
Stationery (staff numbers)	233	4,669	11,206	467	16,575	10,686
Advertising (staff numbers)	12	230	552	23	817	250
Repairs & renewals (floor area)	204	10,017	10,017	204	20,442	8,864
Sundries (staff numbers)	21	430	1,032	43	1,526	2,224
Subscriptions (usage)	-	535	535	-	1,070	2,530
Insurance (income)	12	570	1,404	-	1,986	2,361
Legal & professional (usage)	-	6,198	13,430	1,033	20,661	19,862
Property costs:						
- light & heat (floor area)	120	5,881	5,881	120	12,002	11,822
- water (floor area)	30	1,485	1,485	30	3,030	3,620
- repairs & maintenance (floor area)	569	27,896	27,896	569	56,930	29,776
- insurance (floor area)	83	4,080	4,080	83	8,326	6,176
Management & administration charges (actual)	-	(39,815)	(109,700)	-	(149,515)	(119,950)
Depreciation & asset disposals (usage)	162	7,931	7,931	162	16,186	15,436
	<u>4,006</u>	<u>78,528</u>	<u>101,299</u>	<u>7,852</u>	<u>191,685</u>	<u>165,482</u>

**9 Net (expenditure) / income for the year**

This is stated after charging:	YEAR END 31 MAR 14 £	YEAR END 31 MAR 13 £
Depreciation	16,186	15,437
Auditors' remuneration	3,350	3,750
Trustee indemnity insurance	1,986	2,361

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**10 Staff costs and numbers**

Staff costs were as follows:	YEAR END 31 MAR 14 £	YEAR END 31 MAR 13 £
Salaries and wages	576,286	570,127
Employer NI	32,319	35,302
Pensions	<u>21,727</u>	<u>24,869</u>
	<b><u>630,332</u></b>	<b><u>630,298</u></b>

No employee received emoluments of more than £60,000 in either year.

No remuneration was paid nor expenses reimbursed to trustees during either year.

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

	31 MAR 14	31 MAR 13
Social activities & projects	17	16
Training & support projects	36	34
Management & administration	<u>8</u>	<u>8</u>
	<b><u>61</u></b>	<b><u>58</u></b>

**11 Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

**12 Tangible fixed assets**

	Leasehold Land & Buildings £	Fixtures & Fittings £	Equipment £	Total £
<b>Cost:</b>				
Brought forward	218,674	62,625	50,492	331,791
Additions	<u>2,850</u>	<u>-</u>	<u>13,999</u>	<u>16,849</u>
Carried forward	<u>221,524</u>	<u>62,625</u>	<u>64,491</u>	<u>348,640</u>
<b>Depreciation:</b>				
Brought forward	61,962	16,666	33,981	112,609
Charge for the year	<u>3,191</u>	<u>6,894</u>	<u>6,101</u>	<u>16,186</u>
Carried forward	<u>65,153</u>	<u>23,560</u>	<u>40,082</u>	<u>128,795</u>
<b>Net book values:</b>				
At 31 March 2014	<u>156,371</u>	<u>39,065</u>	<u>24,409</u>	<u>219,845</u>
At 31 March 2013	<u>156,712</u>	<u>45,959</u>	<u>16,511</u>	<u>219,182</u>

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**13 Investments**

	31 MAR 14	31 MAR 13
	£	£
Quoted investment at cost	<u>250</u>	<u>250</u>

The market value of the quoted investments at 31 March 2014 was £161 (2013 - £219)

**14 Stock**

	31 MAR 14	31 MAR 13
	£	£
Coffee Bar	671	730
Stationery	400	400
General	<u>200</u>	<u>200</u>
	<u>1,271</u>	<u>1,330</u>

**15 Debtors and prepayments**

	31 MAR 14	31 MAR 13
	£	£
Prepayments and accrued income	1,973	1,916
VAT	25,439	26,236
Other debtors	<u>159,026</u>	<u>139,223</u>
	<u>186,438</u>	<u>167,375</u>

**16 Creditors and accruals**

	31 MAR 14	31 MAR 13
	£	£
Taxation and social security	18,145	12,337
Accruals and deferred income	<u>35,828</u>	<u>18,267</u>
	<u>53,973</u>	<u>30,604</u>

**Deferred income movement**

	£	£
Balance at 1 April 2013	-	1,594
Amount released to incoming resources	-	(1,594)
Amount deferred in the period	<u>14,310</u>	-
Balance at 31 March 2014	<u>14,310</u>	-



**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**17 Analysis of net assets between funds**

	<b>Restricted Funds</b>	<b>General Funds</b>	<b>Designated Funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible fixed assets	-	-	219,845	219,845
Investments	-	250	-	250
Net current assets	<u>18,434</u>	<u>485,715</u>	<u>70,000</u>	<u>574,149</u>
Net assets at 31 March 2014	<u><b>18,434</b></u>	<u><b>485,965</b></u>	<u><b>289,845</b></u>	<u><b>794,244</b></u>

**18 Movement in funds**

	<b>At 1 Apr 13</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31 Mar 14</b>
	£	£	£	£	£
<b>Restricted funds:</b>					
Restricted donations	3,090	30,400	(29,362)	-	4,128
Small Sparks	15,034	838	(15,872)	-	-
Day Services Project	-	13,109	(13,109)	-	-
Learning Hub	-	23,950	(6,414)	(5,105)	12,431
Sharing Caring Project	-	58,579	(58,579)	-	-
Out & About	10,001	1,448	(11,449)	-	-
Carers Rep Support	-	12,240	(12,240)	-	-
Empowering Older Families	<u>52,700</u>	<u>-</u>	<u>(50,825)</u>	<u>-</u>	<u>1,875</u>
	<u><b>80,825</b></u>	<u><b>140,564</b></u>	<u><b>(197,850)</b></u>	<u><b>(5,105)</b></u>	<u><b>18,434</b></u>
<b>Unrestricted funds:</b>					
General funds	500,828	708,466	(711,585)	(11,744)	485,965
Designated funds	<u>289,182</u>	<u>-</u>	<u>(16,186)</u>	<u>16,849</u>	<u>289,845</u>
	<u><b>790,010</b></u>	<u><b>708,466</b></u>	<u><b>(727,771)</b></u>	<u><b>5,105</b></u>	<u><b>775,810</b></u>
Total Funds	<u><b>870,835</b></u>	<u><b>849,030</b></u>	<u><b>(925,621)</b></u>	<u><b>-</b></u>	<u><b>794,244</b></u>

- Purposes of restricted funds are described in the directors report.

- The designated fund comprises the net book value of fixed assets of £219,845 together with general funds ear marked by the trustees of £10,000 for building renovations, £10,000 for tender and bid writing and £50,000 for redundancy provisions.

**19 Revenue commitments**

The amount payable in the next year in respect of operating leases for equipment are:

	<b>31 MAR 14</b>	<b>31 MAR 13</b>
	£	£
Equipment lease expiring within 2-5 years	<b>13,340</b>	2,364
Equipment lease expiring after more than 5 years	-	9,932

**20 Related parties**

Christine Gamble, trustee is also a trustee of the Brelms Trust. During the year donations totalling £nil were received from the Brelms Trust. (£8,000 - 2013)