

**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 2013**

**SHEFFIELD MENCAP LIMITED**

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**FOR THE YEAR ENDED 31 MARCH 2013**

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**SHEFFIELD MENCAP LIMITED**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**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  
R. Arden - Treasurer  
N. Morgan  
P. Carey  
C. Gamble  
S. Brownett  
L. Ward  
P. Wallace  
R. Kirkham - Nov 2012  
C. Walker - Feb 2013  
G. Crow-Santander - Resigned Sep 2012

**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 2013**

The trustees present their report and financial statements for the year ended to 31 March 2013. (The previous report was for the year ended 31 March 2012).

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 incoming for the year amounted to £30,557(2012 income £71,856). Of this net amount, general funds were increased by £10,336 and restricted funds increased by £20,221. General funds now stand at £790,010 (2012 - £779,674).

**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, a teens night and one for children 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 2013**

**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 Rotherham College of Art and Technology and learners are able to also 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 are two specialist workers who work with families from Sheffield's Pakistani community. This project is currently funded by the Carers Special Grant through Sheffield City Council.

- **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. The Out and About project is funded through the Carers Special Grant.

- **Seven Hills School Project**

This service provides life skills training for groups of year 10 and post 16 pupils with learning disabilities from a local school. It also acts as a half way house between school and further education for these pupils.

**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 six months of the resources expended, which equates to £435,838. 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. As at 31 March 2013 the free reserves are £500,828.

**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 high interest account together with making investments in fixed term treasury bonds. 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 source**

Sheffield City Council ; Rotherham College of Art and Technology ; Individual Budgets

**SHEFFIELD MENCAP LIMITED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**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 28.11.13 and signed on its behalf by:

  
.....  
C. Booth – Director and Trustee

**SHEFFIELD MENCAP LIMITED**

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

**FOR THE YEAR ENDED 31 MARCH 2013**

**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 2013 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. 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 2013, 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.

*B.P. Ashmore*

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 28/11/2013

**SHEFFIELD MENCAP LIMITED**

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

**FOR THE YEAR ENDED 31 MARCH 2013**

	Notes	YEAR END 31 MAR 13 RESTRICTED £	YEAR END 31 MAR 13 UNRESTRICTED £	YEAR END 31 MAR 13 TOTAL £	YEAR END 31 MAR 12 TOTAL £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income:					
Donations, legacies & similar income	2	38,062	106,191	144,253	202,418
Incoming resources from charitable activities:					
for social activities & projects	3	30,014	156,695	186,709	138,567
for training & support projects	4	154,562	345,884	500,446	518,850
for management & administration	5	-	45,329	45,329	45,329
Activities for generating funds:					
Sales & others	6	-	17,685	17,685	18,160
Investment income and interest	7	-	7,811	7,811	8,369
<b>Total incoming resources</b>		<u>222,638</u>	<u>679,595</u>	<u>902,233</u>	<u>931,693</u>
<b>Resources expended</b>					
Cost of generating funds:					
Fund-raising		-	17,201	17,201	11,126
Charitable expenditure:					
Social activities & projects		56,812	181,044	237,856	235,963
Training & support projects		145,605	457,783	603,388	601,369
Governance		-	13,231	13,231	11,379
<b>Total resources expended</b>	8	<u>202,417</u>	<u>669,259</u>	<u>871,676</u>	<u>859,837</u>
Net income for the year	9	20,221	10,336	30,557	71,856
Net movement in funds for the year		20,221	10,336	30,557	71,856
Funds brought forward at 1 Apr 2012		<u>60,604</u>	<u>779,674</u>	<u>840,278</u>	<u>768,422</u>
Funds carried forward at 31 Mar 2013		<u>80,825</u>	<u>790,010</u>	<u>870,835</u>	<u>840,278</u>



**SHEFFIELD MENCAP LIMITED**

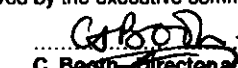
**BALANCE SHEET**


**AS AT 31 MARCH 2013**

	Notes	31 MAR 13		31 MAR 12
		£	£	£
<b>Fixed Assets</b>				
Tangible Assets	12		<b>219,182</b>	186,604
Investments	13		<u>250</u>	<u>250</u>
			<b>219,432</b>	186,854
<b>Current Assets</b>				
Stock	14	1,330		1,370
Debtors and prepayments	15	167,375		136,094
Cash at bank and in hand		<u>513,302</u>		<u>553,614</u>
		<b>682,007</b>		691,078
<b>Creditors:</b>				
amounts falling due within one year	16		<u>30,604</u>	<u>37,654</u>
<b>Net current assets</b>			<u>651,403</u>	<u>653,424</u>
<b>Net assets</b>	17		<u>870,835</u>	<u>840,278</u>
<b>Funds</b>				
Restricted income funds			<u>80,825</u>	<u>60,604</u>
Unrestricted funds:				
General funds		500,828		583,070
Designated funds		<u>289,182</u>		<u>196,604</u>
Unrestricted funds (general)			<u>790,010</u>	<u>779,674</u>
<b>Total funds</b>	18		<u>870,835</u>	<u>840,278</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 28.11.13 and signed on its behalf by:

  
 .....  
 C. Booth - Director and Trustee

  
 .....  
 P. Wallace - Director and Trustee

Company Number 3168775

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

**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 13	YEAR END 31 MAR 13	YEAR END 31 MAR 13	YEAR END 31 MAR 12
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
General donations	38,062	97,044	135,106	173,400
Legacies	-	9,147	9,147	29,018
	<u>38,062</u>	<u>106,191</u>	<u>144,253</u>	<u>202,418</u>

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

3 Income for social activities & projects	YEAR END	YEAR END	YEAR END	YEAR END
	31 MAR 13	31 MAR 13	31 MAR 13	31 MAR 12
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Gateway:				
- membership & newsletter	-	175	175	871
- subscriptions & activities	-	21,421	21,421	20,446
- events & trips	-	8,490	8,490	9,301
Day Services (Thu/Fri):				
- Sheffield City Council	30,014	-	30,014	41,879
- Course fees	-	84,918	84,918	40,261
- Activity income	-	12,953	12,953	10,843
Out and About direct payment	-	9,001	9,001	1,476
Coffee Bar	-	12,728	12,728	12,238
Snoezelen	-	304	304	348
Fitness Fanatics	-	2,172	2,172	-
Norfolk Lodge Lions Football Club	-	3,325	3,325	-
Sunday Lunch Club	-	1,208	1,208	904
	<u>30,014</u>	<u>156,695</u>	<u>186,709</u>	<u>138,567</u>

4 Incoming resources for training & support projects	YEAR END	YEAR END	YEAR END	YEAR END
	31 MAR 13	31 MAR 13	31 MAR 13	31 MAR 12
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Learning Hub:				
- Rotherham College	-	73,246	73,246	117,342
- Course fees & subs	-	116,105	116,105	54,863
- Cooking and activities	-	942	942	2,272
Holiday Hub	-	8,735	8,735	-
Sharing Caring Project (SCP):				
- Life Book	-	229	229	95
- Fees & other income	655	357	1,012	7,120
- Sheffield City Council	26,882	74,093	100,975	163,009
- Sheffield Care Trust	20,000	-	20,000	11,787
- Sheffield Wellbeing Consortium	18,916	-	18,916	-
Support Planning (SP)	-	10,518	10,518	40,000
Empowering Older Families	52,700	-	52,700	-
Adult Out & About - Sheffield City Council	23,322	-	23,322	46,644
Carers Reps Support	12,087	-	12,087	12,240
Seven Hills School	-	26,304	26,304	23,714
SNIPS	-	35,355	35,355	35,804
Talbot School	-	-	-	3,960
	<u>154,562</u>	<u>345,884</u>	<u>500,446</u>	<u>518,850</u>

**SHEFFIELD MENCAP LIMITED**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

5 Incoming resources for management & administration	YEAR END	YEAR END	YEAR END	YEAR END
	31 MAR 13	31 MAR 13	31 MAR 13	31 MAR 12
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Sheffield City Council	-	45,329	45,329	45,329

6 Activities to generate funds	YEAR END	YEAR END	YEAR END	YEAR END
	31 MAR 13	31 MAR 13	31 MAR 13	31 MAR 12
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Room hire & Rent	-	16,165	16,165	15,449
One to One reading	-	1,510	1,510	2,655
Public pay phone	-	10	10	56
	-	17,685	17,685	18,160

7 Investment income and interest	YEAR END	YEAR END	YEAR END	YEAR END
	31 MAR 13	31 MAR 13	31 MAR 13	31 MAR 12
	RESTRICTED	UNRESTRICTED	TOTAL	TOTAL
	£	£	£	£
Bank interest received	-	7,801	7,801	8,353
Dividends - RSA Insurance Group Plc	-	10	10	16
	-	7,811	7,811	8,369

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

**8 Total resources expended**

	Fund-raising	Social activities & projects	Training and support projects	Governance	YEAR END 31 MAR 13 TOTAL	YEAR END 31 MAR 12 TOTAL
	£	£	£	£	£	£
Activity expenses & materials	13,824	18,248	9,098	-	41,170	42,397
Specialist workers	-	3,620	-	-	3,620	4,666
Purchases (goods for resale)	-	9,997	-	-	9,997	11,146
Client transport costs	-	20,319	7,129	-	27,448	29,772
Staff costs	-	74,632	356,120	-	430,752	416,847
Employers NI	-	2,005	22,878	-	24,883	26,097
Staff pensions	-	942	10,815	-	11,757	12,717
Staff training	-	93	252	-	345	842
Staff travel & sundry expenses	-	88	3,729	-	3,817	3,957
Volunteer expenses	-	792	970	-	1,762	2,195
Communications	-	256	3,467	-	3,723	4,764
Stationery	-	1,213	2,428	-	3,641	3,940
Website development	-	125	125	-	250	8,962
Repairs & renewals	-	1,201	2,500	-	3,701	197
Sundries	-	1,532	447	-	1,979	2,255
Subscriptions	-	-	-	-	-	560
Audit fees	-	-	-	3,750	3,750	2,875
Financial Accounts	-	-	-	2,520	2,520	2,407
Room hire	-	2,496	5,434	-	7,930	195
Property repairs	-	3,198	-	-	3,198	27,500
Management & administration charges	-	32,148	87,802	-	119,950	125,100
Depreciation & profit/loss on assets disposals	-	-	1	-	1	1
Support cost allocation (see note 8a)	3,377	64,951	90,193	6,961	165,482	130,445
	<u>17,201</u>	<u>237,856</u>	<u>603,388</u>	<u>13,231</u>	<u>871,676</u>	<u>859,837</u>

**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

**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	YEAR END
					31 MAR 13	31 MAR 12
	£	£	£	£	TOTAL £	TOTAL £
Staff costs (staff numbers)	1,963	39,261	94,225	3,926	139,375	117,619
Employers NI (staff numbers)	147	2,935	7,044	293	10,419	9,400
Staff pensions (staff numbers)	185	3,694	8,864	369	13,112	3,782
Staff training (staff numbers)	10	194	466	19	689	4,160
Staff travel & sundry expenses (staff number:	8	168	404	17	597	593
Volunteer expenses (staff numbers)	8	160	387	17	572	427
Communications (staff numbers)	99	1,989	4,774	199	7,061	7,274
Stationery (staff numbers)	150	3,010	7,225	301	10,686	8,093
Advertising (staff numbers)	4	70	169	7	250	678
Repairs & renew als (floor area)	89	4,343	4,343	89	8,864	7,270
Sundries (staff numbers)	32	627	1,502	63	2,224	2,038
Subscriptions (usage)	-	1,265	1,265	-	2,530	2,050
Insurance (income)	14	677	1,670	-	2,361	1,783
Legal & professional (usage)	-	5,959	12,910	993	19,862	19,505
Property costs:						
- light & heat (floor area)	118	5,793	5,793	118	11,822	10,428
- w ater (floor area)	36	1,774	1,774	36	3,620	3,010
- repairs & maintenance (floor area)	298	14,590	14,590	298	29,776	40,752
- insurance (floor area)	62	3,026	3,026	62	6,176	7,194
Management & administration charges (actual)	-	(32,148)	(87,802)	-	(119,950)	(125,100)
Depreciation & asset disposals (usage)	154	7,564	7,564	154	15,436	9,489
	<u>3,377</u>	<u>64,951</u>	<u>90,193</u>	<u>6,961</u>	<u>165,482</u>	<u>130,445</u>

**9 Net income for the year**

This is stated after charging:

	YEAR END	YEAR END
	31 MAR 13	31 MAR 12
	£	£
Depreciation	15,437	9,490
Auditors' remuneration	3,750	2,875
Trustee indemnity insurance	2,361	1,783

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**10 Staff costs and numbers**

Staff costs were as follows:	<b>YEAR END</b>	<b>YEAR END</b>
	<b>31 MAR 13</b>	<b>31 MAR 12</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>570,127</b>	<b>534,466</b>
Employer NI	<b>35,302</b>	<b>35,497</b>
Pensions	<b>24,869</b>	<b>16,499</b>
	<b><u>630,298</u></b>	<b><u>586,462</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:

	<b>31 MAR 13</b>	<b>31 MAR 12</b>
Social activities & projects	<b>16</b>	<b>14</b>
Training & support projects	<b>34</b>	<b>30</b>
Management & administration	<b>8</b>	<b>8</b>
	<b><u>58</u></b>	<b><u>52</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	14,610	50,492	283,776
Additions	-	48,015	-	48,015
Disposal	-	-	-	-
Carried forward	<u>218,674</u>	<u>62,625</u>	<u>50,492</u>	<u>331,791</u>
<b>Depreciation:</b>				
Brought forward	58,764	8,555	29,853	97,172
Charge for the year	3,198	8,111	4,128	15,437
On disposal	-	-	-	-
Carried forward	<u>61,962</u>	<u>16,666</u>	<u>33,981</u>	<u>112,609</u>
<b>Net book values:</b>				
At 31 March 2013	<u>156,712</u>	<u>45,959</u>	<u>16,511</u>	<u>219,182</u>
At 31 March 2012	<u>159,910</u>	<u>6,055</u>	<u>20,639</u>	<u>186,604</u>

**SHEFFIELD MENCAP LIMITED**  
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**13 Investments**

	31 MAR 13	31 MAR 12
	£	£
Quoted investment at cost	<u>250</u>	<u>250</u>

The market value of the quoted investments at 31 March 2013 was £219 (2012 - £188)

**14 Stock**

	31 MAR 13	31 MAR 12
	£	£
Coffee Bar	730	770
Stationery	400	400
General	<u>200</u>	<u>200</u>
	<u>1,330</u>	<u>1,370</u>

**15 Debtors and prepayments**

	31 MAR 13	31 MAR 12
	£	£
Prepayments and accrued income	1,916	320
VAT	26,236	13,502
Other debtors	<u>139,223</u>	<u>122,272</u>
	<u>167,375</u>	<u>136,094</u>

**16 Creditors and accruals**

	31 MAR 13	31 MAR 12
	£	£
Taxation and social security	12,337	9,504
Accruals and deferred income	<u>18,267</u>	<u>28,150</u>
	<u>30,604</u>	<u>37,654</u>
<b>Deferred income movement</b>	<b>£</b>	<b>£</b>
Balance at 1 April 2012	1,594	15,196
Amount released to incoming resources	(1,594)	(15,196)
Amount deferred in the period	<u>-</u>	<u>1,594</u>
Balance at 31 March 2013	<u>-</u>	<u>1,594</u>



**SHEFFIELD MENCAP LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

**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	-	-	219,182	219,182
Investments	-	250	-	250
Net current assets	<u>80,825</u>	<u>500,578</u>	<u>70,000</u>	<u>651,403</u>
Net assets at 31 March 2013	<u><b>80,825</b></u>	<u><b>500,828</b></u>	<u><b>289,182</b></u>	<u><b>870,835</b></u>

**18 Movement in funds**

	<b>At 1 Apr 12</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31 Mar 13</b>
	£	£	£	£	£
<b>Restricted funds:</b>					
Restricted donations	4,165	30,598	(31,673)	-	3,090
Small Sparks	17,500	284	(2,750)	-	15,034
Day Services Project	-	30,014	(30,014)	-	-
Sharing Caring Project	8,417	66,514	(74,931)	-	-
Out & About	12,914	30,441	(33,354)	-	10,001
Carers Rep Support	17,608	12,087	(29,695)	-	-
Empowering Older Families	-	52,700	-	-	52,700
	<u>60,604</u>	<u>222,638</u>	<u>(202,417)</u>	<u>-</u>	<u>80,825</u>
<b>Unrestricted funds:</b>					
General funds	583,070	679,595	(653,822)	(108,015)	500,828
Designated funds	<u>196,604</u>	<u>-</u>	<u>(15,437)</u>	<u>108,015</u>	<u>289,182</u>
	<u>779,674</u>	<u>679,595</u>	<u>(669,259)</u>	<u>-</u>	<u>790,010</u>
Total Funds	<u>840,278</u>	<u>902,233</u>	<u>(871,676)</u>	<u>-</u>	<u>870,835</u>

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

- The designated fund comprises the net book value of fixed assets of £219,182 together with general funds earmarked 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 13</b>	<b>31 MAR 12</b>
	£	£
Equipment lease expiring within 2-5 years	<b>2,364</b>	7,040
Equipment lease expiring after more than 5 years	<b>9,932</b>	-

**20 Related parties**

Christine Gamble, trustee is also a trustee of the Brelms Trust. During the year donations totalling £8,000 were received from the Brelms Trust. (£5,000 - 2012)