



Elmbridge Mencap

(Company Limited by Guarantee)

Company Number 4504051
Registered Charity Number 1094666

Report and Financial Statements

Year Ended: 31 December 2021

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Elmbridge Mencap

Report of the Trustees for the year ended 31 December 2021

The Trustees are pleased to present their annual Trustees' report and the Financial Statements of Elmbridge Mencap ("the charity") for the year ended 31 December 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Charity Name:	Elmbridge Mencap
Charity Number:	1094666
Company Number:	4504051
Registered Office and Operational Address	Burview Hall Queens Road Walton on Thames Surrey KT12 5AB

Directors and Officers

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The following served as Trustees and officers during the year.

Dr P Walsh	Chair
Mrs C Pease	Vice Chair
Mr S Peckham	Treasurer
Mr J Reeves	
Mrs E Rigden	
Mrs E Hoaen	
Mr J Richardson	
Mr B Skinner	
Mr N Blake	
Mr E Rigden	
Mrs R Jackson	Resigned 31 May 2021

Company Secretary

Mr E Rigden

Accountants

Heyburn Bennett Ltd
9 Bridge Street
Walton on Thames Surrey KT12 1AE

Bankers

Barclays Bank PLC
P.O. Box 193 8/12 Church Street
Walton on Thames Surrey KT12 2YW

Solicitors

Nichols Marcy Dawson LLP
Portman House
Colby Road
Walton on Thames, Surrey, KT12 2RN

Structure, Governance and Management

Governing Document

Elmbridge Mencap is a charitable company limited by guarantee, incorporated on 6 August 2002 and registered as a charity on 18 November 2002. The charity was established under its Memorandum and Articles of Association. In the event of the charity being wound up, members may be required to contribute an amount not exceeding £1.

Elmbridge Mencap is an independent charity affiliated to the Royal Mencap Society.

Appointment of Trustees

The Articles of Association allow for a maximum of 16 Trustees. Honorary officers are elected from the membership at the AGM until the next AGM, when they are eligible for re-appointment. Trustees serve for a period of three years with one third standing down each year. The Trustees have the power to co-opt a member at any time to fill a vacancy, provided that not more than one-third of the Trustees would be co-opted members.

All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM.

Trustee induction and training

New Trustees are given copies of the Memorandum and Articles of Association, latest accounts and details of current financial standing, and Charity Commission literature regarding their legal obligations under charity and company law, and informed of any changes as and when they become known. They are also given copies of all current policies agreed by the Charity. All Trustees are kept informed about, and vote for, the adoption or otherwise of the annual budget, and are encouraged to attend external training events which could improve their role as Trustees.

Organisation

The Board of Trustees, which normally meets ten times a year, administer the charity and are responsible for all major decisions of the charity regarding activities, pricing, staff salaries, capital expenditure and investment of funds as well as the strategic direction and policy of the charity. Job specifications give clear detail of roles and responsibilities.

Risk Management

The Trustees have a risk management process which comprises:

- An annual review of the risks the charity may face, both financial and non-financial:
- Procedures to minimise the impact should those risks occur.

At the present time the Trustees believe that there are no risks connected with the internal management of the charity beyond those of staff dishonesty, which are managed by supervision of income and accounting functions and internal control processes and are insured. Because the charity operates its activities from Burview Hall it is exposed to risk should their landlord not extend or renew their lease.

Fundraising

The charity does not utilise professional fundraisers or commercial participators in our fundraising activities. The charity carries out limited scale fundraising events that contribute consistently to the reserves. Due to Covid-19 the two annual Jumble Sales were not held but the Trustees were delighted to be able to hold a successful Christmas Fair during 2021. Fundraising for the sensory garden continued during the year with many generous donations secured.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds have historically been spent in the short term (under 5 years) and the Trustees require that a generous level of reserves is maintained in liquid savings accounts. However, following receipt of a large legacy during 2019, the Trustees have taken the decision that a large investment should be made in an investment portfolio with a longer-term horizon with a view to securing the long-term future of the charity.

Objectives and Activities

The objectives of the charity are to provide support for people with a learning disability, in particular by the provision of practical help for them and for their families, dependants and carers, and to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their quality of life.

To achieve its objectives the charity leases Burview Hall in Walton-on-Thames from Walton Charity. The hall is equipped and used by the charity as the main venue for its activities. When not required by the charity the hall is hired to other organisations and individuals who support people with learning disabilities. It is the charity's policy to keep this hire charge as low as possible to ensure full use of the hall. We encourage employment and integration with the general public of people with learning disabilities.

The main activities for the year continued to be the upkeep and hiring out of Burview Hall and the running of the charity's own programme of events, which comprised the following:

- Nova Club: An evening social club for adults held fortnightly throughout the year;
- Youth Club: An evening club for the 16–25-year-olds, which are held fortnightly throughout the year;
- Cinema Night: A monthly showing of DVDs on a large screen;
- One to One: A weekly evening of leisure activities, recently taken over from another charity;
- Get up & Go: A weekly daytime session for those with profound and multiple learning disabilities;

Family Fun was not offered during the year due to difficulties in offering a safe environment that met Covid-19 requirements. At the end of the year Get Up & Go has also been discontinued due to being unable to source suitable replacement staff.

The policies used to achieve the objectives have continued to be:

- To keep the hiring of Burview Hall affordable;
- To keep the structure and decoration of the building well maintained;
- To work and cooperate with other similar minded learning disability organisations.
- To increase our volunteer base.

Achievements and performance

Like most charities Elmbridge Mencap was severely impacted by the COVID-19 pandemic and the government lockdowns. At all times the Trustees have sought to safeguard our vulnerable clients and comply with government restrictions. As such our services were suspended during lockdown. Any exceptions to that for other users (mainly children's activities) were granted where clients could provide us with a clear and comprehensive risk assessment. To the extent that we were able to offer our services, the mainstays of our own activities are our staff and volunteers.

For many years we hired out the Walton Playhouse for a performance by the Desborough Players. Unfortunately, the 2021 performance was cancelled

During the year we were advised that due to the disruption caused by the pandemic we would remain as the Mayor of Elmbridge's sponsored charity into 2021. We are delighted to report that we secured a cheque for £22,722 arising from this support. We would like to sincerely thank Mayor Mary Sheldon for her considerable and generous support.

Elmbridge Mencap Activities

As stated above all of the activities of the charity have been severely impacted by the COVID-19 pandemic. However, a description of our activities is set out below.

Nova Club

Our evening club for adults has 40 members, many of whom regularly attend the fortnightly sessions held throughout the year. However, when we were allowed to reopen after the first lockdown, we restricted the number of members allowed to attend to keep to social distancing rules. Some of the younger members of Nova Club joined with the regular youth club members and by careful planning we managed to give all Nova & Youth Club members the chance to attend an evening activity on a fortnightly basis. Due to Covid restrictions, the regular disco parties and summer BBQ were cancelled. We were able to return Nova Club to more normal operations towards the end of the year and to increase the activities on offer. A diary of events allowed club members to know what activities would be run each evening.

Unfortunately, Covid-19 meant we could not join up with Elmbridge Community Link for our joint sessions during the year.

Youth Club

This activity has a small but increasing number of attendees, but we continue to believe in the benefit of this event.

Family Fun Afternoon

This activity is the most difficult for the charity to operate in a socially distanced environment and accordingly, it is unlikely that this activity will be able to take place until COVID-19 measures are able to be substantially relaxed.

Get Up & Go

This activity has had to be discontinued due to issues in securing staff or volunteers to run it.

Cinema Night

Once a month, on a Saturday, we hold the cinema night. This is regularly attended by up to 25 people, some with their carers.

One to One

One to One provide a weekly evening leisure activity. The activity is now operated by the charity.

Other Organisations' Open Activities

There follows a list of activities arranged by others at Burview Hall on a regular basis open to anyone with a learning disability. Charges vary.

Music workshops for adults once a month
Wednesday Arts/Craft Workshop
Sunday Club – once a fortnight

Run by Elmbridge Community Link
Run by Elmbridge Community Link
Run by White Lodge Centre

All of the above activities were affected by the Covid-19 pandemic.

Play Schemes

We were able to open the building for the 2021 Summer Play Scheme which is normally run by the White Lodge Centre for three weeks.

Financial Review

The charity had a good year showing a surplus of £77,224 (2020: deficit £15,584), of which £70,376 relates to restricted funds. The charity has still faced ongoing problems caused by the impact of the COVID-19 pandemic as described above. The necessary suspension of services resulted in hall letting income being £12,819, which although in line with last year is still significantly lower than in 2019 (i.e., prior to Covid-19). In addition, a number of our regular fundraising events were cancelled. This notwithstanding, our fundraising activities and the generosity of our friends and supporters has resulted in grant and donation income of £93,326, with £67,079 of that specifically donated for the sensory garden, and a further £10,057 for musical instruments as part of the sensory garden. We spend time reviewing our annual budget and reserve policy to enable us to meet our financial challenges as a viable charity. This had particular rigour and focus during 2021. All means of making savings plus extra fundraising will still need to continue to be thoroughly investigated in 2022.

The Trustees believe that the performance of the charity during 2021 leaves us well placed survive the impact of the COVID-19 pandemic to provide and hopefully continue the majority of its services in 2022.

Reserves Policy

At the end of 2021 the charity's reserves stood at £405,453 of which £91,783 represents restricted reserves and £306,593 represents designated reserves. This leaves the general funds in a surplus position of £7,076.

Our Reserves policy is based on Designated and Restricted Funds, which are reviewed annually. The review is carried out together with our annual budget and strategic plan review towards the end of our financial year. The charity had no Permanent or Expendable endowments during 2021.

	Fund Policy
Long Term Hall Maintenance	Under the terms of our lease, we are obliged to redecorate internally. The fund now also covers the five yearly fixed wiring testing and emergency lighting testing; and any future major repairs and replacement.
Operating Contingence	This fund is intended to enable us to carry out our basic services, such as running the adult and youth evening clubs, pay for insurances, etc, if Burview Hall was unable to be used for up to a year and we had no access to or income from the hall hire. This fund is reviewed annually.

Sensory Garden Development	This fund is intended to support a plan to improve the facilities offered to our customers in the woodland area. Plans have been produced and can be completed in incremental stages. The final scope of the redevelopment will depend on the ability to raise external funding.
The H Freeman Legacy Fund	During December 2019 the trustees were informed that the charity had been left a legacy by a past member. This legacy will be invested in accordance with our investment policy with the aim of securing the future of the charity for the long-term.

Current Designated & Restricted Funds

		Fund Level 01/01/21	Expenditure & Additions During 2021		Transfers between Funds During 2021	Transfers (to) / from General Fund 2021	Fund Level 31/12/21
Designated Funds			Additions	Expenditure			
1	Long Term Hall Maintenance	50,000	-	(1,483)	-	1,483	50,000
2	Operating Contingence	30,000	-	-	-	-	30,000
3	Sensory Garden development	21,407	-	-	(21,407)	-	-
5	The H Freeman Legacy Fund	226,593	-	-	-	-	226,593
	Totals	328,000	-	(1,483)	(21,407)	1,483	306,593
Restricted Funds							
	Sensory Garden development		67,079	(8,058)	21,407		80,428
	Musical Instruments		10,057				10,057
	Website		1,000				1,000
	One to One		625	(327)			298
	Totals	-	78,761	(8,385)	21,407	-	91,783
General Reserves		228	56,857	(48,526)		(1,483)	7,076
Grand Totals		328,228	135,618	(58,391)	-	-	405,452

Plans

The Trustees' policy of working with other groups will continue. We will continue to review approaches from organisations that meet the objectives of the charity.

Public Benefit

The Trustees are satisfied that the activities undertaken by the charity as outlined under Objectives and Activities and Achievements and Performance constitute a significant public benefit to members of the local community with learning disabilities and that they have therefore complied with the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Statement of Trustees' Responsibilities

Company law requires the Trustees, who as stated above are the Directors of the charity for the purposes of the Companies Act 2006, to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure 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 Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included in the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Statement as to disclosure to our Independent Examiner

In so far as the Trustees are aware at the time of approving our annual report:

- there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware, and
- the Trustees, having made enquires of fellow Trustees and the Independent Examiner that they ought to have independently taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

For and on behalf of the Trustees

.....
Dr Paula Walsh, Chair

Dated.....

Independent Examiner's Report to the Trustees of Elmbridge Mencap (the company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 which are set out on pages 4 to 20.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act")

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. The accounts do not accord with those records: or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination: or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102)]

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Alan Bennett FCCA, CTA, TEP
Heyburn Bennett Limited
9 Bridge Street
Walton on Thames
Surrey
KT12 1AE

Date:

Statement of Financial Activities (incorporating the income and expenditure account)
For the Year Ended 31 December 2021.

		Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.21 £	Total Funds 31.12.20 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	16	1,474	2,243	3,717	22,876
Charitable activities					
Charitable activities	16	29,971	76,518	106,489	18,813
Other trading activities	16	7,885		7,885	5,321
Investment income	16	5,560		5,560	1,729
Other income	16	2,800		2,800	3,534
Total		<u>47,690</u>	<u>78,761</u>	<u>126,451</u>	<u>52,273</u>
EXPENDITURE ON					
Charitable activities					
Raising funds	17	1,280		1,280	12
Charitable activities	17	21,248	8,385	29,633	22,019
Support costs	17	27,481		27,481	46,947
Total		<u>50,009</u>	<u>8,385</u>	<u>58,394</u>	<u>68,978</u>
NET INCOME/(EXPENDITURE)		(2,319)	70,376	68,057	(16,705)
Net gains/(losses) on investments		9,167		9,167	1,121
NET INCOME/(EXPENDITURE)		<u>6,848</u>	<u>70,376</u>	<u>77,224</u>	<u>(15,584)</u>
Transfers between Funds	12	(21,407)	21,407	-	-
Net movement in Funds		<u>(14,559)</u>	<u>91,783</u>	<u>77,224</u>	<u>(15,584)</u>
RECONCILIATION OF FUNDS					
Total Funds brought forward		328,228	-	328,228	343,812
TOTAL FUNDS CARRIED FORWARD		<u>313,669</u>	<u>91,783</u>	<u>405,452</u>	<u>328,228</u>

Balance Sheet
At 31 March 2021

		Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.21 £	Total Funds 31.12.20 £
FIXED ASSETS					
Tangible Assets	8	2,149	-	2,149	3,545
CURRENT ASSETS					
Debtors	9	5,999	-	5,999	3,914
Investments	10	239,397	-	239,397	30,231
Cash at bank and in hand		74,911	91,783	166,694	295,927
		<u>320,307</u>	<u>91,783</u>	<u>412,090</u>	<u>330,072</u>
CREDITORS					
Amounts due within one year	11	(8,787)	-	(8,787)	(5,389)
NET CURRENT ASSETS		<u>311,520</u>	<u>91,783</u>	<u>403,303</u>	<u>324,683</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		313,669	91,783	405,452	328,228
NET ASSETS		<u>313,669</u>	<u>91,783</u>	<u>405,452</u>	<u>328,228</u>
FUNDS					
Restricted Funds	12			91,783	-
Unrestricted Funds					
General funds	12			7,076	228
Designated funds	12			306,593	328,000
TOTAL FUNDS				<u>405,452</u>	<u>328,228</u>

Balance Sheet – continued
At 31 December 2021

The trustees/directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies and that members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with section 477 of the Companies Act 2006.

The trustees/directors accept their responsibilities for:

1. Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
2. Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

These financial statements were approved by the Board of Trustees on 16 May 2022 and were signed on their behalf by:

Dr P Walsh - Chair

Notes to the Financial Statements

For the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Identification

Elmbridge Mencap is a Private Company Limited by Guarantee incorporated in England. The principal place of business is Burview Hall, Queens Road, Walton on Thames, Surrey, KT12 5AB. The charity is a public benefit entity.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) "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 (FRS102) (effective 1 January 2019)". Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK And Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that this income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis, inclusive of any VAT which cannot be recovered and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment including Office Fittings	-	25% per annum straight line
Computer Equipment	-	25% per annum straight line
Improvements to Premises	-	10% per annum straight line
Interactive Floor	-	20% per annum straight line

Investments

Investments are valued at fair value through the Statement of Financial Activities. Pooled investment vehicles are valued at bid price. The objective for the managed funds is to provide a higher investment return than could be achieved by a high-quality bond investment over the medium to long-term. Short-term highly liquid investments are included as cash at bank.

Debtors

Short-term debtors are measured at transaction price, less any impairment losses for bad and doubtful debts.

Creditors

Short-term creditors are measured at transaction price.

Going Concern

At the date of signing the accounts there were no material uncertainties about the charity's ability to continue.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

2. CHARITABLE ACTIVITIES

	31.12.21	31.12.20
	£	£
Hall hire	12,818	12,068
Clubs, activities and other events	4,060	2,745
Grants received	89,609	4,000
	<u>106,488</u>	<u>18,813</u>

A grant of £10,000 was received from Elmbridge Borough Council in response to the Covid 19 Pandemic. This has been used to fund general operating costs of the charity.

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	843	1,729
Dividends	4,717	-
	<u>5,560</u>	<u>1,729</u>

4. NET INCOME/EXPENDITURE

	31.12.21	31.12.20
	£	£
This is stated after charging:		
Depreciation - owned assets	2,177	5,487
Accountants' preparation and Independent Examination inc. VAT	<u>1,614</u>	<u>1,849</u>

5. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees Expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

	31.12.21	31.12.20
Wages & salaries	<u>15,421</u>	<u>15,836</u>

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

	31.12.21	31.12.20
Average number of employees - full time equivalent	<u>1</u>	<u>1</u>

There are an average of 7 part-time staff on a monthly basis

No employees received employer benefits exceeding £60,000

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,876		22,876
Charitable activities			
Charitable activities	18,813		18,813
Other trading activities	5,321		5,321
Investment income	1,729		1,729
Other income	3,534		3,534
Total	<u>52,273</u>	<u>-</u>	<u>52,273</u>
EXPENDITURE ON			
Charitable activities			
Raising funds	12		12
Charitable activities	22,019		22,019
Support costs	46,947		46,947
Total	<u>68,978</u>	<u>-</u>	<u>68,978</u>
NET INCOME/(EXPENDITURE)	(16,705)		(16,705)
Net gains/(losses) on investments	1,121		1,121
NET INCOME/(EXPENDITURE)	<u>(15,584)</u>	<u>-</u>	<u>(15,584)</u>
Transfers between Funds			-
Net movement in Funds	<u>(15,584)</u>	<u>-</u>	<u>(15,584)</u>
RECONCILIATION OF FUNDS			
Total Funds brought forward	343,812		343,812
TOTAL FUNDS CARRIED FORWARD	<u>328,228</u>	<u>-</u>	<u>328,228</u>

8. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 January 2021	135,955
Additions	780
	<hr/>
At 31 December 2021	136,735
DEPRECIATION	
At 1 January 2021	132,410
Charge for the year	2,177
	<hr/>
At 31 December 2021	134,586
NET BOOK VALUE	
At 31 December 2021	<hr/> <hr/> 2,149

9. DEBTORS: AMOUNTS FALLING DUE UNDER ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	1,766	1,528
Prepayments and accrued income	4,233	2,307
Other debtors	-	79
	<hr/>	<hr/>
	5,999	3,914
	<hr/> <hr/>	<hr/> <hr/>

10. INVESTMENTS

	31.12.21 £	31.12.20 £
Unlisted investments	239,397	30,231
	<hr/>	<hr/>
	239,397	30,231
	<hr/> <hr/>	<hr/> <hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	5,503	795
Social security and other taxes	389	316
Accruals and deferred income	2,640	4,023
Other creditors	255	255
	<u>8,787</u>	<u>5,389</u>

12. MOVEMENT IN FUNDS

	At 1.01.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted Funds				
General funds	228	8,331	(1,483)	7,076
Designated funds				
Long Term Hall Maintenance	50,000	(1,483)	1,483	50,000
Operating Contingency	30,000	-	-	30,000
Sensory Garden Development	21,407	-	(21,407)	-
Equipment & Activities Reserve	-	-	-	-
T H Freeman Legacy	226,593	-	-	226,593
Restricted Funds				
Restricted funds				
Sensory Garden Development	-	59,021	21,407	80,428
Musical Instruments	-	10,057	-	10,057
Website Development	-	1,000	-	1,000
One to One	-	298	-	298

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General funds	56,857	(48,526)	8,331
Designated funds			
Long Term Hall Maintenance	-	(1,483)	(1,483)
Operating Contingency	-	-	-
Sensory Garden			
Development	-	-	-
Equipment & Activities Reserve	-	-	-
T H Freeman Legacy	-	-	-
Restricted Funds			
Restricted funds			
Sensory Garden			
Development	67,079	(8,058)	59,021
Musical			
Instruments	10,057	-	10,057
Website Development	1,000	-	1,000
One to One	625	(327)	298

Comparatives for movement in funds

	At 1.01.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted Funds				
General funds	812	(3,639)	3,055	228
Designated funds				
Long Term Hall Maintenance	50,000	(4,352)	4,352	50,000
Operating Contingency	34,000	-	(4,000)	30,000
Sensory Garden				
Development	25,000	(3,593)	-	21,407
Equipment & Activities Reserve	4,000	(4,000)	-	-
T H Freeman Legacy	230,000	-	(3,407)	226,593
Restricted Funds				
Restricted fund				-

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General funds	48,394	(52,033)	(3,639)
Designated funds			
Long Term Hall Maintenance	-	(4,352)	(4,352)
Operating Contingency	-	-	-
Sensory Garden Development	5,000	(8,593)	(3,593)
Equipment & Activities Reserve	-	(4,000)	(4,000)
T H Freeman Legacy	-	-	-
Restricted Funds			
Restricted fund			-

13. RELATED PARTY TRANSACTIONS

Aggregate donations received from trustees without conditions were £1,560 (£2020 : £1,282). There are no other related party transactions in the operating period which require disclosure.

14. CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2021 or 31 December 2020.

15. OPERATING LEASE COMMITMENTS

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods:

	31.12.21 £	31.12.20 £
due within one year;	1,514	1,514
	<u>1,514</u>	<u>1,514</u>

Lease payments recognised as an expense total £1,514 (2020: £1,514).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

16. INCOME

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	Total Funds 31.12.21 £	Total Funds 31.12.20 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Subscriptions and donations	3,717	22,876
Legacies	-	-
	<hr/> 3,717	<hr/> 22,876
Charitable activities		
Hall hire	12,819	12,068
Clubs, activities and other events	4,061	2,745
Grants received	89,609	4,000
	<hr/> 106,489	<hr/> 18,813
Other trading activities		
Fundraising events, sale of donated goods	5,657	5,321
Brick fundraising	1,908	-
Other	320	-
	<hr/> 7,885	<hr/> 5,321
Investment income		
Bank account interest	843	1,729
Dividend income	4,717	-
	<hr/> 5,560	<hr/> 1,729
Other income		
JRCS Grant	2,800	3,534

17. EXPENDITURE

EXPENDITURE

Charitable activities

Raising Funds	1,280	12
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Charitable activities

Wages	15,421	15,836
Rent, light, heat and water	4,599	5,281
Activities costs	1,120	480
Sensory garden project	8,058	515
Bad debts	435	(93)

	<u>29,633</u>	<u>22,019</u>
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Support costs

Management

Insurance	2,124	2,036
Phone, stationery and office costs	332	1,536
Cleaning	5,999	6,465
Refuse disposal	1,546	2,299
Equipment - small items and repairs	1,103	1,231
Repairs, maintenance and gardening	10,190	22,335
Depreciation of tangible assets	2,177	5,487

	<u>23,471</u>	<u>41,389</u>
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Finance

Bank charges	-	1
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Information technology

Software, support and training	1,712	3,036
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Other

Sundries	454	455
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Governance costs

Accountants' preparation and independent examination, inc. VAT	1,614	1,849
Companies House filing fee & data protection	230	217

Total resources expended

	<u>58,394</u>	<u>68,978</u>
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NET INCOME/(EXPENDITURE)

	<u>77,224</u>	<u>(15,584)</u>
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