



Elmbridge Mencap

(Company Limited by Guarantee)

Company Number 4504051
Registered Charity Number 1094666

Report and Financial Statements

Year Ended: 31 December 2023

Contents	Page
Reference and Administrative Details_____	1
Structure, Governance and Management_____	2
Objectives and Activities_____	3
Achievements and Performance_____	3
Financial Review_____	4
Reserves Policy_____	5
Future Plans_____	6
Public Benefit_____	6
Statement of Trustees' Responsibilities_____	7
Statement as to Disclosure to our Independent Examiner_____	7
Independent Examiner's Report_____	8
Statement of Financial Activities_____	9
Balance Sheet_____	10-11
Notes to the Accounts_____	12-21

Elmbridge Mencap

Report of the Trustees for the year ended 31 December 2023

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 2023, 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 2019).

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
Ms C Pease	Vice Chair
Mr S Peckham	Treasurer - Resigned 10 July 2023
Ms L Bassani	Treasurer - Appointed 23 February 2023, Resigned 22 June 2023
Mr H Tomkins	Treasurer - Appointed 18 October 2023
Mr J Reeves	Appointed 23 February 2023
Ms E Rigden	
Mr J Richardson	
Mr B Skinner	
Mr N Blake	
Ms L Taylorson	
Mr P Inkpen	
Mr P Sanders	

Company Secretary

Mr P Sanders	Appointed 10 July 2023
Mr S Peckham	Resigned 10 July 2023

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. The Trustees were delighted to be able to hold 2 successful jumble sales and a Christmas Fair during 2023.

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, this may involve funding from reserves both projects that the Trustees believe are crucial to the future of the charity and operating deficits incurred whilst providing our core services.

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:

- Day Service: Offering a variety of activities for adults with learning disabilities three days a week;
- 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 DVD's on a large screen;
- Family Fun: A monthly afternoon session for the under 18's and their families.
- One to One: An evening social club for adults held weekly throughout the year.

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

- To grow and promote the Day Service offering.
- To keep the hiring of Burview Hall affordable and attract new hirers.
- 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

The Day Service has grown from strength to strength with an increase in the number of clients attending (30+) far exceeding initial projections. This is due in part to the hard work and enthusiasm displayed by the Day Service staff but also due to the decision by Elmbridge Borough Council to close many of its day services. We were approached by Elmbridge Borough Council in October 2023 and held discussions for several months regarding the council's plans to close Cobham Link and our ability to take more clients. This has resulted in an increase in day service clients, with financial support from the council taking effect in April 2024.

Hall hirings have now almost returned to levels approaching those before the pandemic. The mainstays of our own activities continue to be our staff and volunteers.

We were delighted to be able to return to hiring out the Walton Playhouse for a performance by the Desborough Players.

We were very pleased to be chosen by Squires Garden Centre to be their Charity of the Year (2022-23). We are grateful for the support Squires have given us, including donations of items for the Sensory Garden.

We are delighted by the refurbishment of the kitchen, with increased storage capacity, new convection hob and double oven and large fridge/freezer. A rising work surface has been installed to enable those in a wheelchair or less mobile to prepare food while seated.

Our new website went live during 2023 giving visitors a chance to view online all the wonderful facilities at the hall and help promote the services on offer. This has led to an increase in awareness of Elmbridge Mencap and driven more enquiries about our activities and the letting of our facilities.

Elmbridge Mencap Activities

A description of our activities is set out below.

Day Service

Run three days a week, offering a range of activities including arts and crafts, bowling, films, gardening, pool, and snooker, as well as sensory room sessions. Clients are also encouraged to help in the preparation of their own lunch.

Nova Club

Our evening club for adults has 40 members, many of whom regularly attend the fortnightly sessions held throughout the year. A diary of events allowed club members to know what activities would be run each evening.

Youth Club

The number of attendees has gradually increased over the year with members enjoying a range of activities including judo, movie nights, craft activities and treasure hunts in our outdoor spaces.

Family Fun Afternoon

This activity has become more popular with at least 5 or more families attending each session.

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.

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
Young Carers sessions four times a year

Run by Elmbridge Community Link
Run by Elmbridge Community Link
Run by Action For Carers, Surrey

Financial Review

The charity had a satisfactory year, showing an overall surplus of £5,209 (2022: £9,102). Hall letting income continues steady £21,877. In addition, many of our regular fundraising activities were held including two jumble sales and Christmas fair that generated £4,910. The Day Service has generated an income of £92,194. Our fundraising activities and the generosity of our friends and supporters has resulted in grant and donation income of £14,922. We spend time reviewing our annual budget and reserve policy to enable us to meet our financial challenges as a viable charity. All means of making savings plus extra fundraising will still need to continue to be thoroughly investigated in 2024.

The Trustees believe that the performance of the charity during 2023 leaves us well placed for 2024 and beyond.

Reserves Policy

At the end of 2023 the charity's reserves stood at £419,763 of which £91,466 represents restricted reserves and £304,846 represents designated reserves. This leaves the general funds in a surplus position of £23,451.

Our Reserves policy is based on Designated and any 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 2023.

	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 Contingency	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.
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

	At 1.01.23 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31.12.23 £
Unrestricted Funds					
General funds	3,365	159,362	(138,551)	(726)	23,450
Designated funds					
Long Term Hall Maintenance	50,000	-	-	-	50,000
Operating Contingency	30,000	-	-	-	30,000
T H Freeman Legacy	224,846	-	-	-	224,846
Restricted Funds					
Restricted funds					
Sensory Garden Development	97,532	-	(11,135)	-	86,397
Musical Instruments	8,810	-	(3,741)	-	5,069
Website Development	-	-	-	-	-
One to One	-	-	(726)	726	-
TOTAL FUNDS	414,554	159,362	(154,153)	-	419,763

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 2023 which are set out on pages 4 to 21.

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.

Mark John Heyburn FCCA,
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 2023.

		Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.23 £	Total Funds 31.12.22 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	16	14,672	-	14,672	48,562
Charitable activities					
Charitable activities	16	122,239	250	122,489	29,139
Other trading activities	16	9,390		9,390	8,334
Investment income	16	5,991		5,991	5,468
Other income	16	-		-	-
Total		<u>152,292</u>	<u>250</u>	<u>152,542</u>	<u>91,503</u>
EXPENDITURE ON					
Charitable activities					
Raising funds	17	568		568	527
Charitable activities	17	68,651	15,852	84,503	30,733
Support costs	17	69,332		69,332	47,574
Total		<u>138,551</u>	<u>15,852</u>	<u>154,403</u>	<u>78,834</u>
NET INCOME/(EXPENDITURE)		13,741	(15,602)	(1,861)	12,669
Net gains/(losses) on investments		7,070		7,070	(3,567)
NET INCOME/(EXPENDITURE)		<u>20,811</u>	<u>(15,602)</u>	<u>5,209</u>	<u>9,102</u>
Transfers between Funds	12	(726)	726	-	-
Net movement in Funds		<u>20,085</u>	<u>(14,876)</u>	<u>5,209</u>	<u>9,102</u>
RECONCILIATION OF FUNDS					
Total Funds brought forward		308,212	106,342	414,554	405,452
TOTAL FUNDS CARRIED FORWARD		<u><u>328,297</u></u>	<u><u>91,466</u></u>	<u><u>419,763</u></u>	<u><u>414,554</u></u>

Balance Sheet
At 31 December 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.23 £	Total Funds 31.12.22 £
FIXED ASSETS					
Tangible Assets	8	24,195	91,466	115,661	107,661
CURRENT ASSETS					
Debtors	9	25,038	-	25,038	9,570
Investments	10	213,193	-	213,193	235,831
Cash at bank and in hand		73,510	-	73,510	71,000
		<u>311,741</u>	<u>-</u>	<u>311,741</u>	<u>316,401</u>
CREDITORS					
Amounts due within one year	11	(7,639)	-	(7,639)	(9,508)
		<u>304,102</u>	<u>-</u>	<u>304,102</u>	<u>306,893</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>328,297</u>	<u>91,466</u>	<u>419,763</u>	<u>414,554</u>
NET ASSETS					
		<u>328,297</u>	<u>91,466</u>	<u>419,763</u>	<u>414,554</u>
FUNDS					
Restricted Funds	12			91,466	106,342
Unrestricted Funds					
General funds	12			23,451	3,366
Designated funds	12			304,846	304,846
TOTAL FUNDS					
				<u>419,763</u>	<u>414,554</u>

Balance Sheet – continued

At 31 December 2023

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 2023 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 15 July 2024 and were signed on their behalf by:

Dr P Walsh - Chair

Notes to the Financial Statements

For the Year Ended 31 December 2023

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
Sensory Garden	-	10% - 33% 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

	31.12.23	31.12.22
	£	£
Hall hire	21,848	20,263
Clubs, activities and other events	100,361	6,876
Grants received	250	2,000
	<u>122,459</u>	<u>29,139</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	639	587
Dividends	5,352	4,881
	<u>5,991</u>	<u>5,468</u>

4. NET INCOME/EXPENDITURE

	31.12.23	31.12.22
	£	£
This is stated after charging:		
Depreciation - owned assets	19,673	5,789
Accountants' preparation and Independent Examination inc. VAT	<u>1,777</u>	<u>1,689</u>

5. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees Expenses

There were £40 trustees' expenses paid for the year ended 31 December 2023 (£40 for the year ended 31 December 2022). These were in relation to travel and applicable to one trustee.

6. STAFF COSTS

	31.12.23	31.12.22
Wages & salaries	<u>71,784</u>	<u>18,961</u>

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

	31.12.23	31.12.22
Average number of employees - full time equivalent	<u>2</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	41,093	7,469	48,562
Charitable activities			
Charitable activities	28,041	1,098	29,139
Other trading activities	8,334		8,334
Investment income	5,468		5,468
Other income	-		-
Total	<u>82,936</u>	<u>8,567</u>	<u>91,503</u>
EXPENDITURE ON			
Charitable activities			
Raising funds	527		527
Charitable activities	12,805	17,928	30,733
Support costs	47,574		47,574
Total	<u>60,906</u>	<u>17,928</u>	<u>78,834</u>
NET INCOME/(EXPENDITURE)	22,030	(9,361)	12,669
Net gains/(losses) on investments	(3,567)		(3,567)
NET INCOME/(EXPENDITURE)	<u>18,463</u>	<u>(9,361)</u>	<u>9,102</u>
Transfers between Funds	(23,920)	23,920	-
Net movement in Funds	<u>(5,457)</u>	<u>14,559</u>	<u>9,102</u>
RECONCILIATION OF FUNDS			
Total Funds brought forward	313,669	91,783	405,452
TOTAL FUNDS CARRIED FORWARD	<u><u>308,212</u></u>	<u><u>106,342</u></u>	<u><u>414,554</u></u>

8. TANGIBLE FIXED ASSETS

	Unrestricted £	Restricted £	Total £
COST			
At 1 January 2023	136,735	111,301	248,036
Additions	27,673	-	27,673
At 31 December 2023	<u>164,409</u>	<u>111,301</u>	<u>275,709</u>
DEPRECIATION			
At 1 January 2023	135,417	4,959	140,375
Charge for the year	4,797	14,876	19,673
At 31 December 2023	<u>140,214</u>	<u>19,834</u>	<u>160,048</u>
NET BOOK VALUE			
At 31 December 2023	<u>24,195</u>	<u>91,466</u>	<u>115,661</u>
At 31 December 2022	<u>1,318</u>	<u>106,342</u>	<u>107,661</u>

9. DEBTORS: AMOUNTS FALLING DUE UNDER ONE YEAR

	31.12.23 £	31.12.22 £
Trade debtors	19,168	3,725
Prepayments and accrued income	5,870	5,845
Other debtors	-	-
	<u>25,038</u>	<u>9,570</u>

10. INVESTMENTS

	31.12.23 £	31.12.22 £
Unlisted investments	213,193	235,831
	<u>213,193</u>	<u>235,831</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade creditors	1,730	5,246
Social security and other taxes	2,960	1,241
Accruals and deferred income	2,634	2,578
Other creditors	315	443
	<u>7,639</u>	<u>9,508</u>

12. MOVEMENT IN FUNDS

	At 1.01.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted Funds				
General funds	3,366	20,811	(726)	23,451
Designated funds				
Long Term Hall Maintenance	50,000	-	-	50,000
Operating Contingency	30,000	-	-	30,000
T H Freeman Legacy	224,846	-	-	224,846
Restricted Funds				
Restricted funds				
Sensory Garden Development	97,532	(11,135)	-	86,397
Musical Instruments	8,810	(3,741)	-	5,069
Website Development	-	-	-	-
One to One	-	(726)	726	-
TOTAL FUNDS	<u>414,554</u>	<u>5,209</u>	<u>-</u>	<u>419,763</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General funds	159,362	(138,551)	20,811
Designated funds			
Long Term Hall Maintenance	-	-	-
Operating Contingency	-	-	-
T H Freeman Legacy	-	-	-
Restricted Funds			
Restricted funds			
Sensory Garden Development	-	(11,135)	(11,135)
Musical Instruments	-	(3,741)	(3,741)
Website Development	-	-	-
One to One	-	(726)	(726)
TOTAL FUNDS	<u>159,362</u>	<u>(154,153)</u>	<u>5,209</u>

Comparatives for movement in funds

	At 1.01.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted Funds				
General funds	7,076	(19,790)	16,080	3,366
Designated funds				
Long Term Hall Maintenance	50,000	-	-	50,000
Operating Contingency	30,000	-	-	30,000
Sensory Garden Development	226,593	38,253	(40,000)	224,846
T H Freeman Legacy				
Restricted Funds				
Restricted fund				
Sensory Garden Development	80,428	(904)	18,008	97,532
Musical Instruments	10,057	(1,247)	-	8,810
Website Development	1,000	(6,100)	5,100	-
One to One	298	(1,110)	812	-
TOTAL FUNDS	<u>405,452</u>	<u>9,102</u>	<u>-</u>	<u>414,554</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
General funds	44,683	(64,473)	(19,790)
Designated funds			
Long Term Hall Maintenance	-	-	-
Operating Contingency	-	-	-
Sensory Garden Development	38,253	-	38,253
T H Freeman Legacy			
Restricted Funds			
Restricted fund			
Sensory Garden Development	8,567	(9,471)	(904)
Musical Instruments	-	(1,247)	(1,247)
Website Development	-	(6,100)	(6,100)
One to One	-	(1,110)	(1,110)
TOTAL FUNDS	<u>91,503</u>	<u>(82,401)</u>	<u>9,102</u>

13. RELATED PARTY TRANSACTIONS

Aggregate donations received from trustees without conditions were £384 (2022: £2,067). 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 2023 or 31 December 2022.

15. OPERATING LEASE COMMITMENTS

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

	31.12.23 £	31.12.22 £
due within one year	2,070	1,514
	<u>2,070</u>	<u>1,514</u>

Lease payments recognised as an expense total £1,977 (2022: £1,514).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

16. INCOME

	Total Funds 31.12.23 £	Total Funds 31.12.22 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Subscriptions and donations	14,672	5,309
Legacies	-	43,253
	<hr/> 14,672	<hr/> 48,562
Charitable activities		
Hall hire	21,877	20,263
Clubs, activities and other events	100,362	6,876
Grants received	250	2,000
	<hr/> 122,489	<hr/> 29,139
Other trading activities		
Fundraising events, sale of donated goods	8,180	6,120
Brick fundraising	-	1,098
Other	1,210	1,116
	<hr/> 9,390	<hr/> 8,334
Investment income		
Bank account interest	639	587
Dividend income	5,352	4,881
	<hr/> 5,991	<hr/> 5,468
Other income		
JRCS Grant	-	-
	<hr/>	<hr/>
Total incoming resources	<hr/> 152,542	<hr/> 91,503

17. EXPENDITURE

Charitable activities

Raising Funds	568	527
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Charitable activities

Wages	71,784	18,961
Rent, light, heat and water	8,729	5,943
Activities costs	2,244	2,251
Sensory garden project	302	3,265
Bad debts	1,444	313

	84,503	30,733
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Support costs

Management

Insurance	2,549	2,114
Phone, stationery and office costs	1,158	977
Cleaning	11,487	9,886
Refuse disposal	3,417	3,214
Equipment - small items and repairs	49	333
Repairs, maintenance and gardening	23,664	13,717
Depreciation of tangible assets	19,673	5,789

	61,997	36,030
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Finance

Bank charges	1	105
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Information technology

Software, support and training	3,787	8,185
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Other

Sundries	1,444	1,303
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Governance costs

Accountants' preparation and independent examination, inc. VAT	1,777	1,689
Companies House filing fee & data protection	326	262

Total resources expended

	154,403	78,834
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NET INCOME/(EXPENDITURE)

	(1,861)	12,669
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